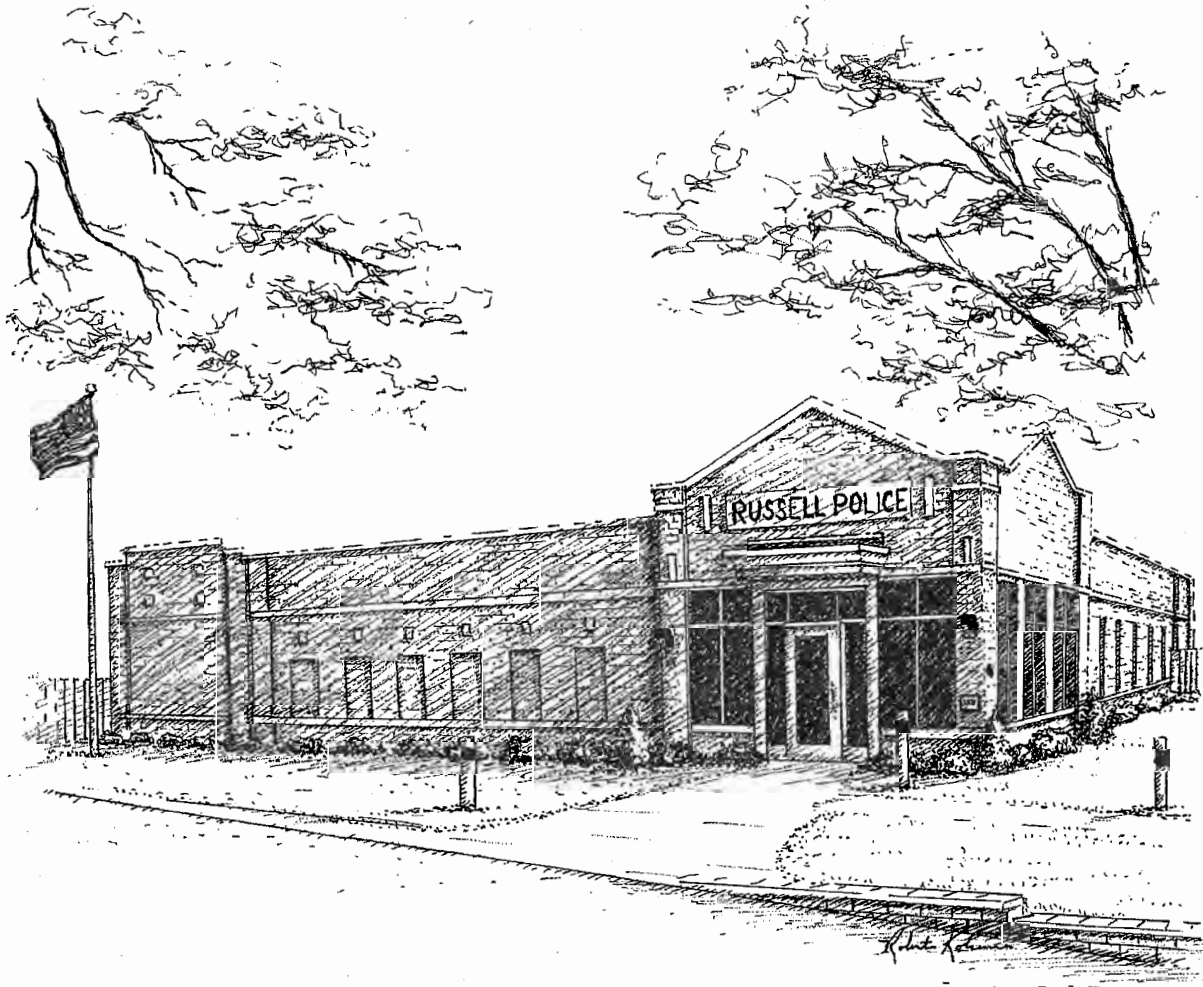


Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2007

ABOUT THE COVER

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

Pictured on the cover is the new Russell Township Police Station located on Chillicothe Road. The building was dedicated and placed into service in March, 2008

The Russell Police Department offers the following Community Policing Programs:

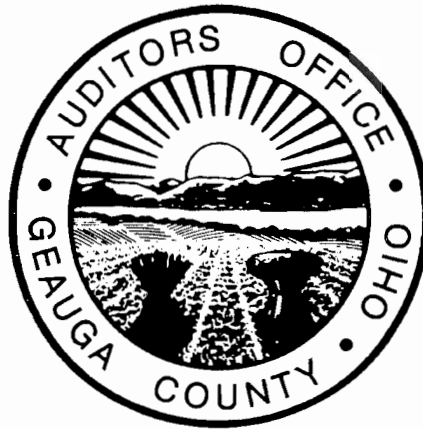
- Operation "Child-safe": Free gun locks to anyone requesting
- Amber Alert / A Child is Missing: Two programs to insure the safe return of a missing or abducted child.
- Neighborhood Watch: Road signs and crime prevention material to provide awareness to community members on how to be safe in your neighborhood.
- Helmet Smart: Bicycle riders are rewarded for wearing protective helmets.
- None for under 21: To educate parents and those under 21 years of age about the consequences of underage drinking of alcohol.
- Click it or Ticket: Proactive approach to encourage the use of vehicle safety belts.
- 3rd Grade Safety Belt Program: In school program to all 3rd grade students at Westwood elementary school. To provide encouragement to wear safety belts.
- Are You Okay?: Daily phone call to area elderly just to ask: Are You Okay?
- Child Fingerprinting: Do it yourself kits to fingerprint your children and record vital information on your child.

Anyone interested in any of the listed programs are encouraged to contact the Russell Police Department at (440) 338-6212

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007



Tracy A. Jemison, AAS
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. McCaffrey
Chief Deputy Auditor

Ronald H. Leyde
Deputy Auditor

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2007

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Geauga County, Ohio

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Tracy A. Jemison, AAS

Geauga County Auditor

June 13, 2008

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, 2007. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County in accordance with Ohio Administrative Code *Section 117-2-03* (B). In compliance with Ohio Revised Code *Section 117.38*, requiring that an unaudited General Purpose External Financial Statement be filed within 150 days of year end, a draft of this report was sent to the Auditor of State's office on May 28, 2008.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities. The reliability is based upon a comprehensive framework of internal control that has been established for the purpose of providing 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.

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. For reporting of the year ended December 31, 2007, the County was audited by our independent auditor, Mary Taylor, CPA, Auditor of State. Her unqualified opinion is included in the financial section of this report. 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.

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
(440) 285-2222, 834-1856, 564-7131 - Ext. 1600 or Direct Line: (440) 279-1600
FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359
Web site: <http://www.auditor.co.geauga.oh.us>
Email: auditor@co.geauga.oh.us

Proudly serving the residents of Geauga County

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Reporting Entity

Geauga County (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.

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

Geauga 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.

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 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.

The County is experiencing continuous planned growth. In 2007, the County Building Regulation Department issued a total of 1,555 building permits with an estimated value upon completion of \$256,413,329. Of this total,

223 permits were residential with an estimated value upon completion of \$68,762,082, and 1,332 were all other classes of property with an estimated value upon completion of \$187,651,247.

Because the County supports industrial expansion of local businesses, the Geauga County Revolving Loan Fund assisted three companies in 2007 with low interest loans totaling \$525,000, creating 31 additional jobs. In addition, the Geauga County Board of Commissioners Revolving Loan Fund assisted one company in 2007 with a low interest loan in the amount of \$200,000.

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-Gauga 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, 12, 13, 14 and 15.

The County Form of Government

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

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

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

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

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

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

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

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers

upon their request and to enforce the law in unincorporated areas of the County. The Sheriff also operates and maintains the County jail and is responsible for its inmates, including persons detained for trial or transferred to other institutions.

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

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

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

The Municipal Court has original jurisdiction to hear and determine all criminal misdemeanor charges, to conduct initial appearance hearings of those individuals charged by complaint with criminal felony charges and to handle civil matters filed in the Court where the amount claimed is not in excess of \$15,000.

Local Economy

Some of Geauga County's largest employers include Kraftmaid Cabinetry, Geauga Lake and Wildwater Kingdom, Geauga County Government, University Hospitals, and Chardon Local School District. Four out of the ten largest employers in Geauga County are government agencies.

According to the U.S. Census Bureau, Geauga County's population is estimated at 95,029 for 2007, which represents a 4.55 percent increase from the 2000 census figure of 90,895. The unemployment of the County as of December 31, 2007 was 4.9 percent. The State and National average was 5.6 percent and 4.6 percent respectively. The County's unemployment rate continues to rank Geauga County within the twenty-five lowest in the State.

The economy of Geauga County continues to grow annually as the population increases. Geauga County is one of the fastest growing counties in the State of Ohio according to census data. During 2007, five residential subdivisions totaling 102 lots in 4 townships were platted. There were 708 single family homes sold with an average sale price of \$286,800. Bainbridge Township led the county with 106 homes sold.

Long-Term Financial Planning

The unreserved, undesignated fund balance in the general fund is 18.5 percent of total general fund revenues. One-time revenues, such as unencumbered and undesignated cash balances that are not supported by continuing revenues are to be used for financing one-time expenditures such as major maintenance projects, capital improvements, debt service and reserves for current year contingencies. In addition, unreserved, undesignated fund balances provide beginning of the year cash flow until current revenues are received.

Relevant Financial Policies

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

Major Initiatives

In 2007, The Department of Community Development, through a Formula Grant, addressed a slum and blight issue in Thompson Township by demolishing the abandoned Thompson Township High School building. This grant also provided funding to install two septic systems and three roof replacements at five houses owned by Maple Leaf Community Residences. It also provided funding to DDC Clinic in Middlefield for genetic testing. This department also partnered with Habitat for Humanity to build two new homes for low-to-moderate income residents. As a HUD approved counseling agency, Community Development staff provided budget, credit, foreclosure, reverse mortgage, and identity theft counseling to 68 individuals as well as group counseling to 165 persons at local high schools and businesses.

Through a Community Housing Improvement Grant, the department provided down payment assistance and rehabilitation/lead remediation funding to two low-to-moderate income families, allowing them to purchase their first home and correct health, safety, and code violations. Also, emergency repairs were provided at three homes owned by low-income families.

Through the Revolving Loan Infrastructure Program, one family received an interest-free ten-year loan to upgrade their septic system. In addition, local and state funds were utilized to tie ten homes into the recently completed Parkman Township sewer plant.

In 2007, the Office of the Geauga County Engineer completed the improvements on approximately twenty-six miles of roadway. Three bridges were replaced. The total cost for the work performed in 2007 totaled approximately \$4.7 million. The County was able to utilize about \$0.75 million of State and Federal aid to accomplish these road and bridge improvements.

Major reconstruction was completed on sections of Old State Road, sections of Clay Street, and Jug Street. Asphalt resurfacing projects were completed for portions of Rapids Road, Mentor Road, Butternut Road, Washington Street and another section of Jug Street. The shoulders on sections of Chagrin Road were paved in anticipation of a federal aid project planned for this road in 2008. Bridge replacement work was completed on Aquilla Road, Phillips Road, and Leggett Road.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2006. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the eighteenth consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for

a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

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

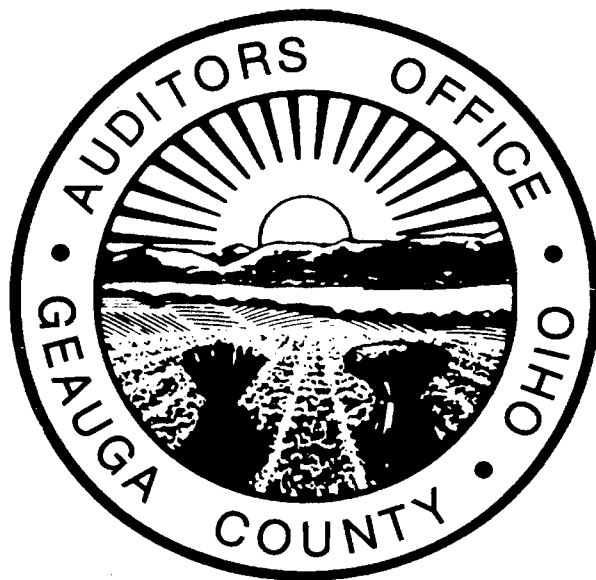
The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2007. 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, Jaime Fagan, 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".

Tracy A. Jemison, AAS
Gauga County Auditor



Geauga County, Ohio

Elected Officials
December 31, 2007

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

Glen Quigley

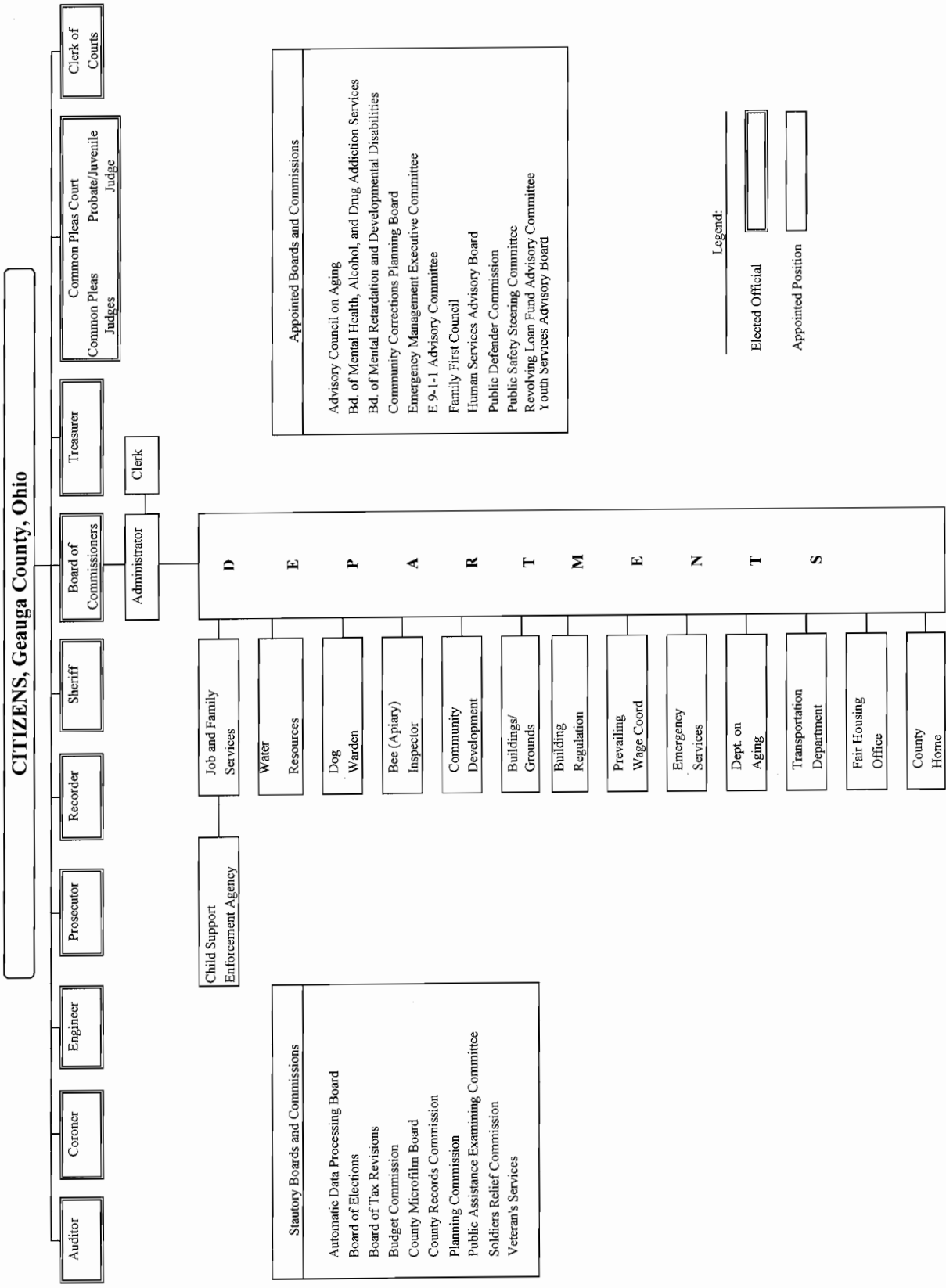
Sheriff

Daniel C. McClelland

Treasurer

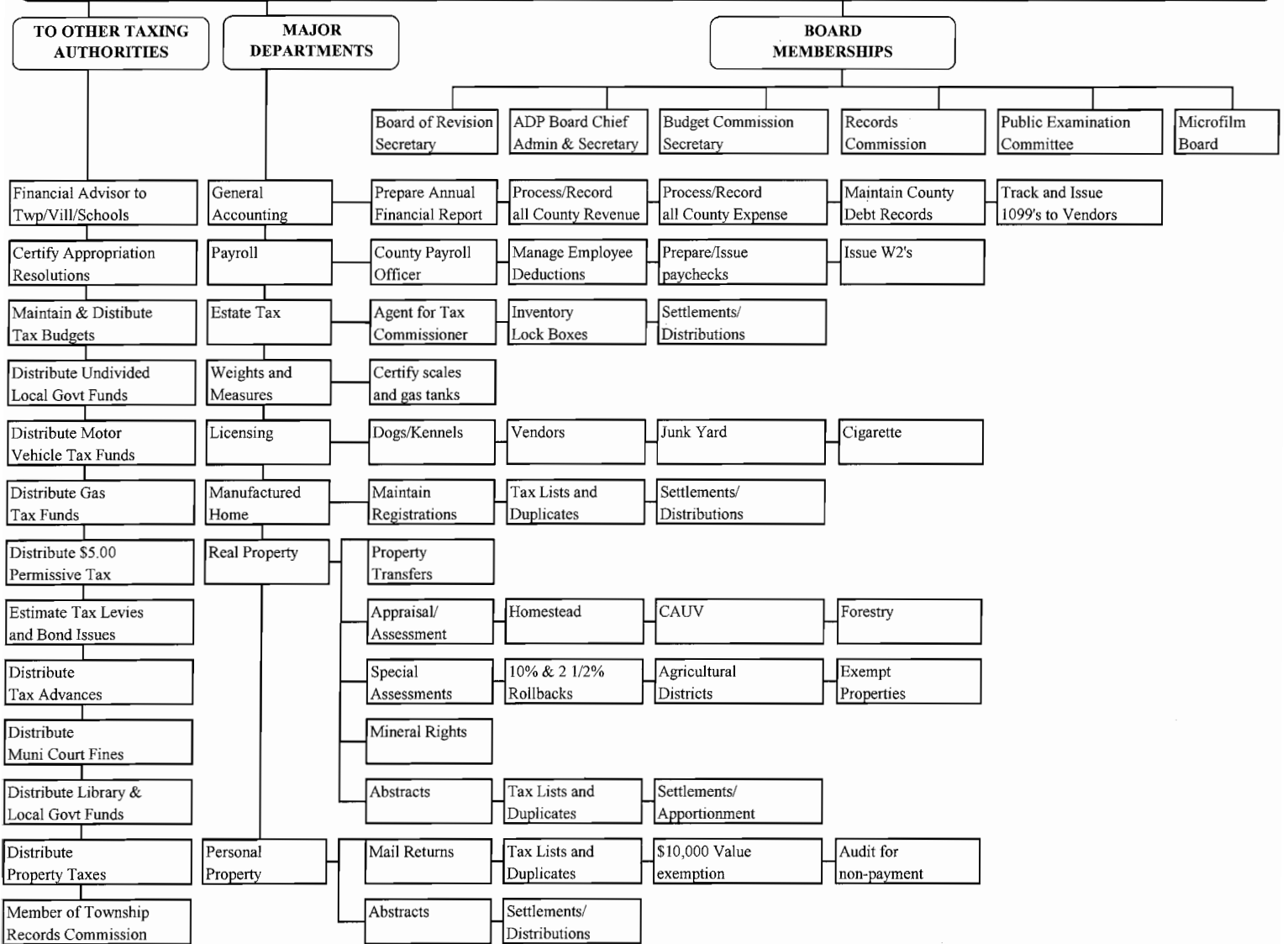
Christopher P. Hitchcock

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



Legend:
 Elected Official
 Appointed Position

TRACY A. JEMISON, GEAUGA COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Geauga County
Ohio

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

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.



Oliver S. Cox

President

Jeffrey R. Emery

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, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

As described more fully in Note 3 to the accompanying financial statements, the County restated the capital assets for the governmental and business-type activities as of January 1, 2007.

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, 2007, 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 13, 2008, 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.

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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 provide 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.



Mary Taylor, CPA
Auditor of State

June 13, 2008

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2007
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, 2007. 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 2007 are as follows:

In total, net assets increased \$7,305,209. Net assets of governmental activities increased \$7,103,598 which represents a 3.75 percent increase from 2006. Net assets of business-type activities increased \$201,611 or .99 percent from 2006.

General revenues accounted for \$45,247,968 in revenue or 47.6 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and capital grants and contributions accounted for \$49,715,758 or 52.4 percent of all revenues of \$94,963,726.

Total assets of governmental activities increased by \$6,856,742 and capital assets increased by \$4,312,247.

The County had \$79,036,255 in expenses related to governmental activities; only \$42,104,050 of these expenses were offset by program specific charges for services, operating and capital grants and contributions. General revenues of \$44,091,339 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, 2007 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 2007?" 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

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the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

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

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

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

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

Notes to the Basic 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 basic financial statements can be found on pages 30-64 of this report.

Geauga County, Ohio

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

The required supplementary information discussing the condition of the County's infrastructure can be found on pages 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 67-183 of this report.

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2007 compared to 2006:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2007	2006	2007	2006	2007	2006
Assets						
Current and Other Assets	\$81,294,054	\$78,749,559	\$5,198,503	\$5,019,776	\$86,492,557	\$83,769,335
Capital Assets	156,511,716	152,199,469	34,673,443	32,661,478	191,185,159	184,860,947
Total Assets	237,805,770	230,949,028	39,871,946	37,681,254	277,677,716	268,630,282
Liabilities						
Long Term Liabilities	5,068,518	5,684,868	18,864,328	16,547,522	23,932,846	22,232,390
Other Liabilities	36,344,438	35,974,944	418,340	746,065	36,762,778	36,721,009
Total Liabilities	41,412,956	41,659,812	19,282,668	17,293,587	60,695,624	58,953,399
Net Assets						
Invested in Capital Assets, Net of Related Debt	149,550,544	143,520,704	16,007,374	16,299,185	165,557,918	159,819,889
Restricted for:						
Capital Projects	8,254,037	7,992,996	0	0	8,254,037	7,992,996
Debt Service	1,758,433	803,501	0	0	1,758,433	803,501
911 Program	253,087	244,315	0	0	253,087	244,315
Mental Health	5,062,573	5,106,147	0	0	5,062,573	5,106,147
Children's Services	1,794,302	1,477,530	0	0	1,794,302	1,477,530
Public Assistance	228,127	174,944	0	0	228,127	174,944
MRDD	4,823,118	4,965,105	0	0	4,823,118	4,965,105
Aging	861,177	754,051	0	0	861,177	754,051
Revolving Loan	3,464,363	3,519,229	0	0	3,464,363	3,519,229
Real Estate Assessment	707,577	808,063	0	0	707,577	808,063
Delinquent Tax	728,074	978,307	0	0	728,074	978,307
Motor Vehicle License	4,385,728	4,370,379	0	0	4,385,728	4,370,379
Other Purposes	3,457,569	3,472,924	0	0	3,457,569	3,472,924
Unrestricted	11,064,105	11,101,021	4,581,904	4,088,482	15,646,009	15,189,503
Total Net Assets	\$196,392,814	\$189,289,216	\$20,589,278	\$20,387,667	\$216,982,092	\$209,676,883

Geauga County, Ohio

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Governmental activities net assets increased by \$7,103,598. This was largely due to an increase of \$3,604,219 in cash and cash equivalents and an increase in nondepreciable capital assets. The increase in nondepreciable capital assets is due to the purchase of land as the future sight of an administrative building. The increase in governmental net assets was due to the increase of capital and other assets within the County.

The increase of \$201,611 in business-type net assets was due largely to increases in capital assets. 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 revenues received to provide 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 2007 and 2006.

Geauga County, Ohio

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Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Program Revenues:						
Charges for Services	\$9,157,500	\$7,608,632	\$5,603,400	\$4,906,792	\$14,760,900	\$12,515,424
Operating Grants and Contributions	3,129,425	29,801,906	1,193,010	1,166,295	32,487,265	30,968,201
Capital Grants and Contributions	1,652,295	2,872,800	815,298	288,400	2,467,593	3,161,200
<i>Total Program Revenues</i>	<u>42,104,050</u>	<u>40,283,338</u>	<u>7,611,708</u>	<u>6,361,487</u>	<u>49,715,758</u>	<u>46,644,825</u>
General Revenues:						
Property Taxes	25,210,682	25,491,776	0	0	25,210,682	25,491,776
Permissive Motor Vehicle License Tax					0	
Sales Taxes	11,782,850	11,129,126	0	0	11,782,850	11,129,126
Grants and Entitlements not Restricted	1,691,551	1,693,192	0	0	1,691,551	1,693,192
Interest	2,276,676	3,383,183	168,413	136,092	2,445,089	3,519,275
Miscellaneous	3,129,580	2,315,572	988,216	1,465,222	4,117,796	3,780,794
<i>Total General Revenues</i>	<u>44,091,339</u>	<u>44,012,849</u>	<u>1,156,629</u>	<u>1,601,314</u>	<u>45,247,968</u>	<u>45,614,163</u>
<i>Total Revenues</i>	<u>86,195,389</u>	<u>84,296,187</u>	<u>8,768,337</u>	<u>7,962,801</u>	<u>94,963,726</u>	<u>92,258,988</u>
Program Expenses						
General Government:						
Legislative and Executive	\$14,348,531	\$11,055,726	\$0	\$0	\$14,348,531	\$11,055,726
Judicial	3,710,704	3,544,193	0	0	3,710,704	3,544,193
Public Safety	13,750,068	12,748,232	0	0	13,750,068	12,748,232
Public Works	5,937,919	7,643,031	0	0	5,937,919	7,643,031
Health	7,548,462	7,236,509	0	0	7,548,462	7,236,509
Human Services	31,008,766	29,679,317	0	0	31,008,766	29,679,317
Economic Development and Assistance	2,096,997	299,248	0	0	2,096,997	299,248
Interest and Fiscal Charges	634,808	772,980	0	0	634,808	772,980
Water Resources	0	0	7,766,520	10,628,844	7,766,520	10,628,844
Water District	0	0	844,059	821,912	844,059	821,912
Storm Water	0	0	11,683	28,514	11,683	28,514
<i>Total Program Expenses</i>	<u>79,036,255</u>	<u>72,979,236</u>	<u>8,622,262</u>	<u>11,479,270</u>	<u>87,658,517</u>	<u>84,458,506</u>
<i>Increase in net assets before transfers</i>	7,159,134	11,316,951	146,075	(3,516,469)	7,305,209	7,800,488
Transfers	(55,536)	(411,302)	55,536	411,302	0	0
Change in net assets	7,103,598	10,905,649	201,611	(3,105,167)	7,305,209	7,800,488
Net Assets - Beginning of Year	189,289,216	178,383,567	20,387,667	23,492,834	209,676,883	201,876,401
Net Assets - End of Year	<u>\$196,392,814</u>	<u>\$189,289,216</u>	<u>\$20,589,278</u>	<u>\$20,387,667</u>	<u>\$216,982,092</u>	<u>\$209,676,883</u>

Program revenues of the governmental activities increased by \$1,820,712 in 2007, the increase of \$1,548,868 in charges for services, increase of \$1,492,349 in operating grants and contributions and decrease of \$1,220,505 in capital grants and contributions made up the majority of this net increase. Governmental general revenues were up by \$78,490 resulting in a \$1,899,202 overall increase in

Geauga County, Ohio

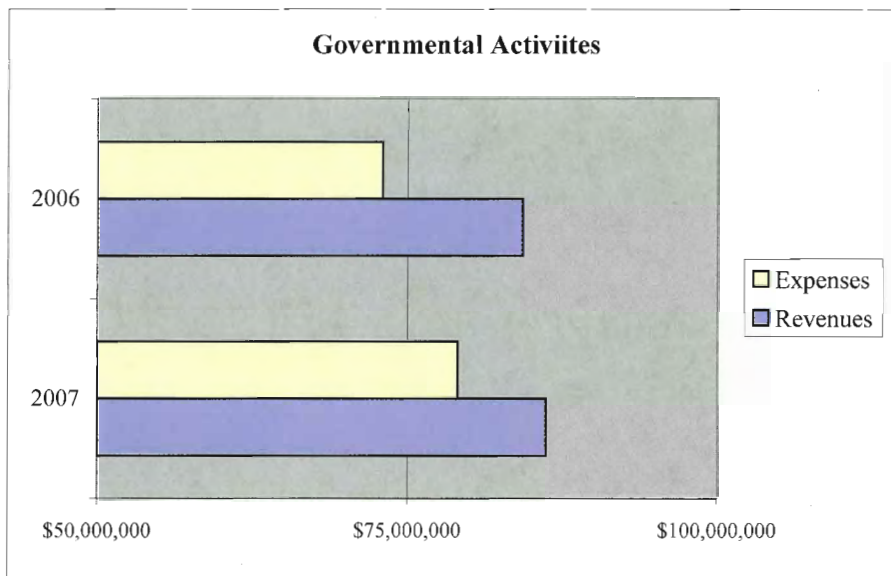
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governmental activities revenues. The general revenue's largest changes were an increase in other revenue of \$814,008 and a decrease in interest revenue of \$1,106,507.

Increases to charges for services and capital grants contributed to the increase of \$1,250,221 in program revenues for business-type activities.

Governmental Activities Revenues and Expenses

	2007	2006
Revenues	\$86,195,389	\$84,296,187
Expenses	79,036,255	72,979,236



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 \$29,701,325. \$21,797,686 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

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statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$5,513,794, while the total fund balance reached \$6,193,316. 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 44.9 percent of total general fund liabilities, while total fund balance represents 50.5 percent of that same amount.

The fund balance of the County's General Fund decreased by \$50,280 during the current year. The primary factor for this decrease is the increase in expenditures within the various departments.

The Mental Retardation Fund balance decreased by \$176,917 during the current year. The decrease can be contributed to a slight decrease in property taxes along with an increase in their expenditures. This fund transferred out \$847,120 to help fund projects in the M.R. Residential Services Fund and Construction Fund.

The Mental Health Fund balance decreased by \$39,147. This is due to an increase in expenditures.

The Debt Service Fund balance increased by \$840,588 due to transfers from the General Fund.

The Construction Fund balance increased by \$458,681 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 2007, the budget commission processed two adjustments to estimated revenues with a net increase in certified revenues of \$4,527,946. Actual revenues received were \$439,689 higher than certification. Additionally, the commissioners approved two resolutions adjusting appropriations which increased by \$2,935,313. Actual expenditures were \$1,973,068 less than appropriations due to expenditures not being as high as anticipated. The original certificate of estimated resources was passed on August 14, 2006 based on the tax budget adopted by the commissioners on July 11, 2006 with a total certified amount of \$25,819,477, excluding carryover balance. The first permanent appropriations were passed on December 7, 2006, with a total of \$27,822,892.

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Capital Assets and Debt Administration

Capital Assets:

Table 3 shows 2007 values compared to 2006.

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

	Governmental Activities		Business Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Land	\$4,515,621	\$3,035,674	\$956,775	\$956,775	\$5,472,396	\$3,992,449
Construction In Progress	0	0	11,868,282	9,081,174	11,868,282	9,081,174
Infrastructure	111,888,723	107,267,468	0	0	111,888,723	107,267,468
Building and Improvements	35,044,679	36,311,558	2,810,312	2,997,525	37,854,991	39,309,083
Machinery and Equipment	2,982,267	3,568,386	729,922	759,635	3,712,189	4,328,021
Vehicles	2,080,426	2,016,384	130,563	127,795	2,210,989	2,144,179
Water and Wastewater Lines	0	0	18,177,589	18,738,574	18,177,589	18,738,574
Total Capital Assets	\$156,511,716	\$152,199,470	\$34,673,443	\$32,661,478	\$191,185,159	\$184,860,948

The County's investment in capital assets for its governmental and business type activities as of December 31, 2007, amount to \$191,185,159 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, vehicles, water and wastewater lines, roads, highways, and bridges.

Major capital asset events attributing to the increase include \$375,454 in bridge construction and \$4,292,190 in road construction.

Roadways in the County are currently maintained on a five 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.

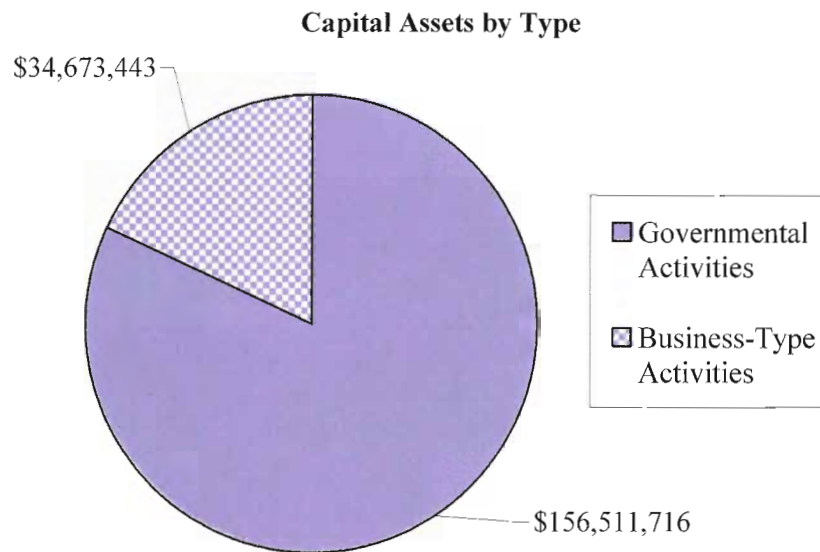
The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (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.

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An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given a ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 98 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 16 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	
	2007	2006	2007	2006	2007	2006
General Obligation Bonds	\$0	\$235,000	\$0	\$0	\$0	\$235,000
Special Assessment Bonds	2,873,478	3,138,909	0	0	2,873,478	3,138,909
Revenue Bonds	0	0	136,000	143,000	136,000	143,000
OPWC Loans	0	0	315,001	341,251	315,001	341,251
OWDA Loans	0	0	18,215,068	15,878,044	18,215,068	15,878,044
Notes	290,000	400,000	0	0	290,000	400,000
	<u>\$3,163,478</u>	<u>\$3,773,909</u>	<u>\$18,666,069</u>	<u>\$16,362,295</u>	<u>\$21,829,547</u>	<u>\$20,136,204</u>

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At the end of 2007, the County had long term obligations outstanding of \$21,829,547. Of this amount, \$18,956,069 comprises debt backed by the full faith and credit of the County and \$2,873,478 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 0.80 percent of the total expenses for governmental activities.

The County's governmental long-term obligations decreased by \$610,431 or 16.18 percent during 2007, and the County's Water and Sewer debt increased \$2,303,774 or 14.08 percent.

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

Economic Factors and Next Year's Budgets and Rates

During 2007, unreserved fund balance in the general fund decreased by \$147,774 to \$5,513,794. 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 2007, 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 4.9 percent, which increased from 4.4 percent a year ago. The State average was 5.6 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, 2007

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$37,171,834	\$4,897,690	\$42,069,524	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	29,898	0	29,898	58,218
With Fiscal Agents	12	0	12	0
Materials and Supplies Inventory	1,043,385	115,980	1,159,365	4,829
Accrued Interest Receivable	0	699	699	0
Accounts Receivable	303,699	177,449	481,148	41,984
Internal Balances	(4,050)	4,050	0	0
Intergovernmental Receivable	7,925,560	2,635	7,928,195	0
Prepaid Items	0	0	0	3,336
Sales Taxes Receivable	5,554,944	0	5,554,944	0
Property Taxes Receivable	23,341,907	0	23,341,907	0
Loans Receivable	3,153,509	0	3,153,509	0
Special Assessments Receivable	2,773,356	0	2,773,356	0
Nondepreciable Capital Assets	116,404,344	12,825,057	129,229,401	0
Depreciable Capital Assets, Net	40,107,372	21,848,386	61,955,758	16,770
Total Assets	237,805,770	39,871,946	277,677,716	125,137
Liabilities				
Accounts Payable	502,496	45,102	547,598	0
Accrued Wages	1,159,034	61,556	1,220,590	11,689
Contracts Payable	3,436,082	249,574	3,685,656	0
Intergovernmental Payable	1,240,182	62,108	1,302,290	0
Accrued Interest Payable	123,035	0	123,035	0
Deferred Revenue	22,828,609	0	22,828,609	0
Notes Payable	7,055,000	0	7,055,000	0
Long-Term Liabilities:				
Due Within One Year	386,781	363,138	749,919	0
Due In More Than One Year	4,681,737	18,501,190	23,182,927	0
Total Liabilities	41,412,956	19,282,668	60,695,624	11,689
Net Assets				
Invested in Capital Assets, Net of Related Debt	149,550,544	16,007,374	165,557,918	16,770
Restricted for:				
Capital Projects	8,254,037	0	8,254,037	0
Debt Service	1,758,433	0	1,758,433	0
911 Program	253,087	0	253,087	0
Mental Health	5,062,573	0	5,062,573	0
Children's Services	1,794,302	0	1,794,302	0
Public Assistance	228,127	0	228,127	0
MRDD	4,823,118	0	4,823,118	0
Aging	861,177	0	861,177	0
Revolving Loan	3,464,363	0	3,464,363	0
Real Estate Assessment	707,577	0	707,577	0
Delinquent Tax	728,074	0	728,074	0
Motor Vehicle License	4,385,728	0	4,385,728	0
Other Purposes	3,457,569	0	3,457,569	0
Unrestricted	11,064,105	4,581,904	15,646,009	96,678
Total Net Assets	\$196,392,814	\$20,589,278	\$216,982,092	\$113,448

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2007*

	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	\$14,348,531	\$3,774,397	\$2,744,032	\$0
Judicial	3,710,704	980,045	428,352	0
Public Safety	13,750,068	2,667,837	1,302,821	0
Public Works	5,937,919	332,690	6,325,470	1,204,212
Health	7,548,462	142,257	3,985,864	0
Human Services	31,008,766	1,260,274	16,507,716	216,407
Economic Development and Assistance	2,096,997	0	0	231,676
Interest and Fiscal Charges	634,808	0	0	0
<i>Total Governmental Activities</i>	<u>79,036,255</u>	<u>9,157,500</u>	<u>31,294,255</u>	<u>1,652,295</u>
Business-Type Activities:				
Water Resources	7,766,520	4,496,702	1,193,010	712,875
Water District	844,059	1,105,098	0	102,423
Storm Water	11,683	1,600	0	0
<i>Total Business-Type Activities</i>	<u>8,622,262</u>	<u>5,603,400</u>	<u>1,193,010</u>	<u>815,298</u>
<i>Total - Primary Government</i>	<u>\$87,658,517</u>	<u>\$14,760,900</u>	<u>\$32,487,265</u>	<u>\$2,467,593</u>
Component Unit				
Workshop	<u>\$699,788</u>	<u>\$698,334</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
(\$7,830,102)	\$0	(\$7,830,102)	\$0
(2,302,307)	0	(2,302,307)	0
(9,779,410)	0	(9,779,410)	0
1,924,453	0	1,924,453	0
(3,420,341)	0	(3,420,341)	0
(13,024,369)	0	(13,024,369)	0
(1,865,321)	0	(1,865,321)	0
(634,808)	0	(634,808)	0
<u>(36,932,205)</u>	<u>0</u>	<u>(36,932,205)</u>	<u>0</u>
0	(1,363,933)	(1,363,933)	0
0	363,462	363,462	0
0	(10,083)	(10,083)	0
<u>0</u>	<u>(1,010,554)</u>	<u>(1,010,554)</u>	<u>0</u>
<u>(36,932,205)</u>	<u>(1,010,554)</u>	<u>(37,942,759)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,454)</u>
6,872,673	0	6,872,673	0
1,748,789	0	1,748,789	0
1,746,110	0	1,746,110	0
2,529,413	0	2,529,413	0
7,970,794	0	7,970,794	0
4,342,903	0	4,342,903	0
11,782,850	0	11,782,850	0
1,691,551	0	1,691,551	0
2,276,676	168,413	2,445,089	207
3,129,580	988,216	4,117,796	0
44,091,339	1,156,629	45,247,968	207
<u>(55,536)</u>	<u>55,536</u>	<u>0</u>	<u>0</u>
<u>44,035,803</u>	<u>1,212,165</u>	<u>45,247,968</u>	<u>207</u>
7,103,598	201,611	7,305,209	(1,247)
<u>189,289,216</u>	<u>20,387,667</u>	<u>209,676,883</u>	<u>114,695</u>
<u>\$196,392,814</u>	<u>\$20,589,278</u>	<u>\$216,982,092</u>	<u>\$113,448</u>

Geauga County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2007*

	General	Mental Retardation	Mental Health	Debt Service	Construction
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,765,755	\$6,667,206	\$3,875,227	\$2,165,160	\$1,383,343
Cash and Cash Equivalents:					
In Segregated Accounts	438	247	0	0	0
With Fiscal Agents	0	0	0	12	0
Material and Supplies Inventory	176,901	76,627	4,286	0	0
Accounts Receivable	207,376	287	12,818	0	0
Interfund Receivable	378,150	0	0	0	0
Intergovernmental Receivable	991,605	652,227	1,494,302	77,899	315,113
Sales Taxes Receivable	5,554,944	0	0	0	0
Property Taxes Receivable	5,390,593	7,925,547	2,503,212	1,345,016	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	2,773,356	0
<i>Total Assets</i>	\$18,465,762	\$15,322,141	\$7,889,845	\$6,361,443	\$1,698,456
Liabilities					
Accounts Payable	\$125,435	\$26,892	\$41,607	\$0	\$6,762
Accrued Wages	477,276	288,720	11,195	0	0
Contracts Payable	105,202	1,685,003	285,952	0	248,182
Intergovernmental Payable	525,808	305,305	11,571	0	0
Interfund Payable	3,396	70	0	0	225,000
Deferred Revenue	11,035,329	8,575,372	3,951,848	4,196,271	315,113
Accrued Interest Payable	0	0	0	0	95,447
Notes Payable	0	0	0	110,000	6,945,000
<i>Total Liabilities</i>	12,272,446	10,881,362	4,302,173	4,306,271	7,835,504
Fund Balances					
Reserved for Encumbrances	479,522	79,048	151,952	0	58,105
Reserved for Loans	0	0	0	0	0
Designated for Compensated Absences	200,000	0	0	0	0
Unreserved, Undesignated, (Deficit) Reported in:					
General Fund	5,513,794	0	0	0	0
Special Revenue Funds	0	4,361,731	3,435,720	0	0
Debt Service Funds	0	0	0	2,055,172	0
Capital Projects Funds (Deficit)	0	0	0	0	(6,195,153)
<i>Total Fund Balances (Deficit)</i>	6,193,316	4,440,779	3,587,672	2,055,172	(6,137,048)
<i>Total Liabilities and Fund Balances</i>	\$18,465,762	\$15,322,141	\$7,889,845	\$6,361,443	\$1,698,456

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, 2007*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$29,701,325
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$17,315,143	\$37,171,834	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	156,511,716
29,213	29,898		
0	12		
785,571	1,043,385	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
83,218	303,699	Intergovernmental	7,371,040
23,469	401,619	Sales Tax	4,665,614
4,394,414	7,925,560	Special Assessments	2,773,356
0	5,554,944	Property Taxes	465,869
6,177,539	23,341,907	Total	15,275,879
3,153,509	3,153,509	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(27,588)
0	2,773,356		
\$31,962,076	\$81,699,723		
\$301,800	\$502,496	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
381,843	1,159,034	Special Assessment Bonds	(2,873,478)
1,111,743	3,436,082	Notes Payable	(290,000)
397,498	1,240,182	Leases Payable	(16,172)
177,203	405,669	Compensated Absences	(1,888,868)
10,030,555	38,104,488	Total	(5,068,518)
0	95,447		
0	7,055,000		
12,400,642	51,998,398	<i>Net Assets of Governmental Activities</i>	\$196,392,814
3,781,503	4,550,130		
3,153,509	3,153,509		
0	200,000		
0	5,513,794		
8,539,663	16,337,114		
0	2,055,172		
4,086,759	(2,108,394)		
19,561,434	29,701,325		
\$31,962,076	\$81,699,723		

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2007*

	General	Mental Retardation	Mental Health	Debt Service	Construction
Revenues:					
Property Taxes	\$6,875,750	\$7,973,020	\$2,530,774	\$0	\$1,477,560
Sales Tax	11,523,437	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	4,749,063	342,898	0	0	0
Licenses and Permits	4,894	0	0	0	0
Fines and Forfeitures	145,717	0	0	0	0
Intergovernmental	3,474,749	7,627,300	4,131,516	200,211	497,899
Special Assessments	0	0	0	407,507	0
Interest	2,034,578	2,356	0	5,844	86,960
Rentals	134,805	0	0	0	0
Contributions/Donations	0	0	0	0	0
Other	804,067	57,316	54,646	0	1,180
<i>Total Revenues</i>	<u>29,747,060</u>	<u>16,002,890</u>	<u>6,716,936</u>	<u>613,562</u>	<u>2,063,599</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	9,805,687	0	0	0	0
Judicial	2,652,805	0	0	0	0
Public Safety	10,620,797	0	0	0	0
Public Works	161,734	0	0	0	0
Health	526,395	0	6,756,083	0	0
Human Services	298,610	15,332,687	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	1,967,089
Debt Service:					
Principal Retirement	27,593	0	0	500,431	0
Principal Retirement Current Refunding	0	0	0	110,000	0
Interest and Fiscal Charges	2,389	0	0	263,081	371,727
<i>Total Expenditures</i>	<u>24,096,010</u>	<u>15,332,687</u>	<u>6,756,083</u>	<u>873,512</u>	<u>2,338,816</u>
Excess of Revenues Over (Under) Expenditures	<u>5,651,050</u>	<u>670,203</u>	<u>(39,147)</u>	<u>(259,950)</u>	<u>(275,217)</u>
Other Financing Sources (Uses):					
Notes Issued	0	0	0	290,000	0
Payment on Refunded Notes	0	0	0	(290,000)	0
Transfers In	0	0	0	1,100,538	733,898
Transfers Out	(5,701,330)	(847,120)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(5,701,330)</u>	<u>(847,120)</u>	<u>0</u>	<u>1,100,538</u>	<u>733,898</u>
<i>Net Change in Fund Balance</i>	(50,280)	(176,917)	(39,147)	840,588	458,681
<i>Fund Balances (Deficit) at</i>					
<i>Beginning of Year</i>	6,243,596	4,617,696	3,626,819	1,214,584	(6,595,729)
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$6,193,316</u>	<u>\$4,440,779</u>	<u>\$3,587,672</u>	<u>\$2,055,172</u>	<u>(\$6,137,048)</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, 2007

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$2,592,527
		<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.	
\$6,365,921	\$25,223,025	Capital Outlay	8,253,480
0	11,523,437	Depreciation	<u>(3,686,642)</u>
502,981	502,981	Total	4,566,838
3,314,577	8,406,538	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.	(254,592)
165,511	170,405	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
167,532	313,249	Intergovernmental	(385,816)
18,580,647	34,512,322	Special Assessments	(281,169)
6,165	413,672	Sales Tax	259,413
146,938	2,276,676	Property Taxes	<u>(12,343)</u>
0	134,805	Total	(419,915)
88,092	88,092	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
2,132,893	3,050,102	Notes Issued	(290,000)
		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>31,471,257</u>	<u>86,615,304</u>	Bond	500,431
		Note	400,000
2,524,587	12,330,274	Leases	<u>27,593</u>
1,012,644	3,665,449	Total	928,024
1,984,311	12,605,108	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,389
6,526,028	6,687,762	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.	
214,739	7,497,217	Compensated Absences	<u>(21,673)</u>
14,706,443	30,337,740	<i>Change in Net Assets of Governmental Activities</i>	<u>\$7,103,598</u>
1,521,997	1,521,997		
6,079,384	8,046,473		
0	528,024		
0	110,000		
0	637,197		
<u>34,570,133</u>	<u>83,967,241</u>		
<u>(3,098,876)</u>	<u>2,648,063</u>		
0	290,000		
0	(290,000)		
5,227,327	7,061,763		
(568,849)	(7,117,299)		
<u>4,658,478</u>	<u>(55,536)</u>		
1,559,602	2,592,527		
18,001,832	27,108,798		
<u>\$19,561,434</u>	<u>\$29,701,325</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, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$7,257,900	\$6,885,412	\$6,876,766	(\$8,646)
Sales Tax	10,400,000	11,400,000	11,558,034	158,034
Charges for Services	3,481,800	4,893,681	5,005,337	111,656
Licenses and Permits	5,700	4,764	4,894	130
Fines and Forfeitures	91,000	137,897	140,851	2,954
Intergovernmental	2,149,327	3,377,407	3,473,997	96,590
Interest	1,400,000	2,330,000	2,359,982	29,982
Rentals	75,000	124,832	134,805	9,973
Other	498,750	733,430	772,446	39,016
Total Revenues	25,359,477	29,887,423	30,327,112	439,689
Expenditures:				
Current:				
General Government:				
Legislative and Executive	8,853,838	11,308,731	9,975,856	1,332,875
Judicial	2,850,847	2,900,700	2,688,610	212,090
Public Safety	10,373,574	10,795,086	10,723,733	71,353
Public Works	163,463	168,489	160,350	8,139
Health	732,854	734,610	531,026	203,584
Human Services	444,671	446,944	301,917	145,027
Total Expenditures	23,419,247	26,354,560	24,381,492	1,973,068
Excess of Revenues Over Expenditures	1,940,230	3,532,863	5,945,620	2,412,757
Other Financing Sources (Uses):				
Transfers In	460,000	0	0	0
Transfers Out	(4,403,645)	(7,232,661)	(5,701,330)	1,531,331
Advances In	0	176,248	176,248	0
Advances Out	0	(105,480)	(105,480)	0
Total Other Financing Sources (Uses)	(3,943,645)	(7,161,893)	(5,630,562)	1,531,331
Net Change in Fund Balance	(2,003,415)	(3,629,030)	315,058	3,944,088
Fund Balances at Beginning of Year	4,006,464	4,006,464	4,006,464	0
Unexpended Prior Year Encumbrances	207,456	207,456	207,456	0
Fund Balances at End of Year	\$2,210,505	\$584,890	\$4,528,978	\$3,944,088

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$8,036,843	\$8,036,843	\$7,973,020	(\$63,823)
Charges for Services	320,650	320,650	342,638	21,988
Intergovernmental	6,454,387	6,636,909	7,792,888	1,155,979
Interest	1,800	1,800	2,356	556
Other	6,900	6,900	57,316	50,416
Total Revenues	14,820,580	15,003,102	16,168,218	1,165,116
Expenditures:				
Current:				
Human Services	14,340,274	14,569,040	13,651,864	917,176
Total Expenditures	14,340,274	14,569,040	13,651,864	917,176
Excess of Revenues Over Expenditures	480,306	434,062	2,516,354	2,082,292
Other Financing Sources (Uses):				
Transfers In	271,200	88,678	0	(88,678)
Transfers Out	(1,086,370)	(857,604)	(847,120)	10,484
Total Other Financing Sources (Uses)	(815,170)	(768,926)	(847,120)	(78,194)
Net Change in Fund Balance	(334,864)	(334,864)	1,669,234	2,004,098
Fund Balances at Beginning of Year	4,794,920	4,794,920	4,794,920	0
Unexpended Prior Year Encumbrances	47,938	47,938	47,938	0
Fund Balances at End of Year	\$4,507,994	\$4,507,994	\$6,512,092	\$2,004,098

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$2,571,235	\$2,571,235	\$2,530,774	(\$40,461)
Intergovernmental	3,687,986	3,706,833	4,106,911	400,078
Other	60,500	41,653	41,828	175
Total Revenues	<u>6,319,721</u>	<u>6,319,721</u>	<u>6,679,513</u>	<u>359,792</u>
Expenditures:				
Current:				
Health	6,319,140	6,884,140	6,863,334	20,806
Total Expenditures	<u>6,319,140</u>	<u>6,884,140</u>	<u>6,863,334</u>	<u>20,806</u>
Net Change in Fund Balance	581	(564,419)	(183,821)	380,598
Fund Balances at Beginning of Year	3,342,290	3,342,290	3,342,290	0
Unexpended Prior Year Encumbrances	240,584	240,584	240,584	0
Fund Balances at End of Year	<u>\$3,583,455</u>	<u>\$3,018,455</u>	<u>\$3,399,053</u>	<u>\$380,598</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Fund Net Assets
Enterprise Funds
December 31, 2007*

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,857,069	\$1,018,241	\$22,380	\$4,897,690
Materials and Supplies Inventory	115,980	0	0	115,980
Accrued Interest Receivable	699	0	0	699
Accounts Receivable	150,911	26,538	0	177,449
Interfund Receivable	0	4,050	0	4,050
Intergovernmental Receivable	0	2,635		2,635
<i>Total Current Assets</i>	<u>4,124,659</u>	<u>1,051,464</u>	<u>22,380</u>	<u>5,198,503</u>
<i>Noncurrent Assets</i>				
Capital Assets:				
Nondepreciable Capital Assets	12,825,057	0	0	12,825,057
Depreciable Capital Assets, Net	18,803,591	3,044,795	0	21,848,386
<i>Total Noncurrent Assets</i>	<u>31,628,648</u>	<u>3,044,795</u>	<u>0</u>	<u>34,673,443</u>
Total Assets	<u>35,753,307</u>	<u>4,096,259</u>	<u>22,380</u>	<u>39,871,946</u>
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	24,730	20,372	0	45,102
Accrued Wages	56,452	4,753	351	61,556
Contracts Payable	241,238	8,336	0	249,574
Intergovernmental Payable	56,774	4,967	367	62,108
Compensated Absences Payable	19,471	0	0	19,471
Revenue Bonds Payable	7,000	0	0	7,000
OWDA Loans Payable	310,417	0	0	310,417
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	<u>742,332</u>	<u>38,428</u>	<u>718</u>	<u>781,478</u>
<i>Long-Term Liabilities</i>				
Compensated Absences Payable (net of current portion)	166,855	11,934	0	178,789
Revenue Bonds Payable (net of current portion)	129,000	0	0	129,000
OWDA Loans Payable (net of current portion)	17,904,650	0	0	17,904,650
OPWC Loans Payable (net of current portion)	288,751	0	0	288,751
<i>Total Long-Term Liabilities</i>	<u>18,489,256</u>	<u>11,934</u>	<u>0</u>	<u>18,501,190</u>
Total Liabilities	<u>19,231,588</u>	<u>50,362</u>	<u>718</u>	<u>19,282,668</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	12,962,579	3,044,795	0	16,007,374
Unrestricted	3,559,140	1,001,102	21,662	4,581,904
Total Net Assets	<u>\$16,521,719</u>	<u>\$4,045,897</u>	<u>\$21,662</u>	<u>\$20,589,278</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, 2007*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$4,496,702	\$1,105,098	\$1,600	\$5,603,400
Other	893,173	95,043	0	988,216
<i>Total Operating Revenues</i>	<u>5,389,875</u>	<u>1,200,141</u>	<u>1,600</u>	<u>6,591,616</u>
Operating Expenses				
Personal Services	1,951,113	178,772	10,790	2,140,675
Materials and Supplies	382,322	54,358	0	436,680
Contract Services	3,258,397	270,592	0	3,528,989
Other	762,299	83,281	893	846,473
Depreciation	971,648	257,056	0	1,228,704
<i>Total Operating Expenses</i>	<u>7,325,779</u>	<u>844,059</u>	<u>11,683</u>	<u>8,181,521</u>
<i>Operating Income (Loss)</i>	<u>(1,935,904)</u>	<u>356,082</u>	<u>(10,083)</u>	<u>(1,589,905)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(440,741)	0	0	(440,741)
Interest	168,413	0	0	168,413
Operating Grants	1,193,010	0	0	1,193,010
<i>Total Non-Operating Revenues (Expenses)</i>	<u>920,682</u>	<u>0</u>	<u>0</u>	<u>920,682</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	(1,015,222)	356,082	(10,083)	(669,223)
Capital Contributions	712,875	102,423	0	815,298
Transfers In	80,000	0	8,689	88,689
Transfers Out	(33,153)	0	0	(33,153)
<i>Change in Net Assets</i>	<u>(255,500)</u>	<u>458,505</u>	<u>(1,394)</u>	<u>201,611</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>16,777,219</u>	<u>3,587,392</u>	<u>23,056</u>	<u>20,387,667</u>
<i>Net Assets End of Year</i>	<u>\$16,521,719</u>	<u>\$4,045,897</u>	<u>\$21,662</u>	<u>\$20,589,278</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2007

	Water Resources	Water District	Storm Water	Totals
Increase (Decrease) in Cash and Cash Equivalents				
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Customers	\$4,491,452	\$1,100,978	\$1,600	\$5,594,030
Cash Payments to Suppliers for Goods and Services	(4,032,468)	(316,062)	0	(4,348,530)
Cash Payments to Employees for Services	(1,877,134)	(177,642)	(10,773)	(2,065,549)
Other Operating Revenue	893,173	95,043	0	988,216
Other Operating Expense	(762,299)	(83,281)	(893)	(846,473)
Net Cash Provided By (Used For) Operating Activities	(1,287,276)	619,036	(10,066)	(678,306)
<i>Cash Flows from Noncapital Financing Activities:</i>				
Transfers In	80,000	0	8,689	88,689
Transfers Out	(33,153)	0	0	(33,153)
Operating Grants Received	1,193,010	0	0	1,193,010
Net Cash Provided by Noncapital Financing Activities	1,239,857	0	8,689	1,248,546
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Acquisition of Capital Assets	(2,925,882)	(22,238)	0	(2,948,120)
Principal Paid on Bonds	(7,000)	0	0	(7,000)
Principal Paid on OWDA Loans	(816,988)	0	0	(816,988)
Principal Paid on OPWC Loans	(26,250)	0	0	(26,250)
Interest Paid on Bonds	(7,150)	0	0	(7,150)
Interest Paid on OWDA Loans	(433,591)	0	0	(433,591)
Proceeds of OWDA Loans	3,154,012	0	0	3,154,012
Capital Contributions	513,750	9,000	0	522,750
Net Cash Provided By (Used for) Capital and Related Financing Activities	(549,099)	(13,238)	0	(562,337)
<i>Cash Flows from Investing Activities:</i>				
Interest on Investments	168,413	0	0	168,413
Net Cash Provided by Investing Activities	168,413	0	0	168,413
Net Increase (Decrease) in Cash and Cash Equivalents	(428,105)	605,798	(1,377)	176,316
Cash and Cash Equivalents at Beginning of Year	4,285,174	412,443	23,757	4,721,374
Cash and Cash Equivalents at End of Year	\$3,857,069	\$1,018,241	\$22,380	\$4,897,690

(Continued)

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds (Continued)
For the Year Ended December 31, 2007*

	Water Resources	Water District	Storm Water	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:				
Operating Income (Loss)	(\$1,935,904)	\$356,082	(\$10,083)	(\$1,589,905)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:				
Depreciation	971,648	257,056	0	1,228,704
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(4,551)	(537)	0	(5,088)
Increase in Interfund Receivable	0	(948)	0	(948)
Increase in Intergovernmental Receivable	0	(2,635)	0	(2,635)
Increase in Interest Receivable	(699)	0	0	(699)
Decrease in Inventories	6,958	0	0	6,958
Decrease in Accounts Payable	10,623	18,346	0	28,969
Increase in Contracts Payable	(269,865)	(9,458)	0	(279,323)
Increase in Accrued Wages	4,838	210	6	5,054
Increase in Compensated Absences Payable	12,367	665	0	13,032
Increase (Decrease) in Intergovernmental Payable	(82,691)	255	11	(82,425)
Total Adjustments	648,628	262,954	17	911,599
Net Cash Provided By (Used For) Operating Activities	(\$1,287,276)	\$619,036	(\$10,066)	(\$678,306)

Noncash Capital Financing Activities

During 2007, private developers paid \$199,125 in water resources and \$93,423 in water district towards wastewater sewer lines. This amount is included in capital contributions.

See accompanying notes to the basic financial statements.

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2007

Assets:

Equity in Pooled Cash and Cash Equivalents	\$16,422,260
Cash and Cash Equivalents In Segregated Accounts	1,115,307
Receivables:	
Property Taxes	169,782,000
Special Assessments	5,041,599
Total Assets	<u><u>\$192,361,166</u></u>

Liabilities:

Intergovernmental Payable	\$175,221,484
Undistributed Monies	16,455,278
Due to Others	121,410
Payroll Withholdings	562,994
Total Liabilities	<u><u>\$192,361,166</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2007*

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, 2007

The County participates in the following joint ventures, public entity risk pools, related organizations and jointly governed organizations. These organizations are presented in Notes 12, 13, 14 and 15 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, 2007

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, 2007

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, 2007

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, 2007

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 8), 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, 2007, but which were levied to finance year 2008 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 2007, investments were limited to STAROhio, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, Federal Farm Credit Bank 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, 2007.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2007 amounted to \$2,034,578 which includes \$1,691,675 assigned from other County funds.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

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

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented as "Cash and Cash Equivalents with Fiscal Agent". The County has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. The Workshop's money is presented as "Cash and Cash Equivalents in Segregated Accounts".

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, 2007 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

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

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, 2007

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

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

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, 2007*

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 \$35,778,165 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 2007.

S. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from contributions of capital assets from private developers.

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

A. Changes in Accounting Principles

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The implementation of this statement did not

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

result in any change to the County's financial statements. An OPEB liability at transition was determined in accordance with this Statement for the OPERS post-employment healthcare plan in the amount of \$167,118, which is the same as the previously reported liabilities.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the County's financial statements.

B. Restated Net Assets

At December 31, 2006 it was determined that capital assets in governmental activities were understated by \$52,154 due to the failure to add radio equipment that was placed into service in 2006. Net Assets for governmental activities increased from \$189,237,062 to \$189,289,216. Capital assets in business-type activities were understated by \$9,442,198, which increased the net assets of business-type activities at December 31, 2006 from \$10,945,469 to \$20,387,667. These adjustments had the following effects on governmental and business type activities as of December 31, 2006:

	Governmental Activities	Business-Type Activities			Total Business-Type	Total
		Water Resources	Water District	Storm Water		
Net Assets, December 31, 2006	\$189,237,062	\$7,696,045	\$3,226,368	\$23,056	\$10,945,469	\$200,182,531
Capital Assets	52,154	9,081,174	361,024	0	9,442,198	9,494,352
Restated Net Assets, December 31, 2006	<u>\$189,289,216</u>	<u>\$16,777,219</u>	<u>\$3,587,392</u>	<u>\$23,056</u>	<u>\$20,387,667</u>	<u>\$209,676,883</u>

Note 4. Budgetary Basis of Accounting

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
4. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

	Net Change in Fund Balance General and Major Special Revenue Funds		
	General	Mental Retardation	Mental Health
GAAP Basis	(\$50,280)	(\$176,917)	(\$39,147)
Net Adjustment of			
Revenue Accruals	1,285,667	165,328	(37,423)
Beginning Fair Value Adjustments for Investments	(177,886)	0	0
Ending Fair Value Adjustments for Investments	(527,729)	0	0
Advances In	176,248	0	0
Net Adjustment for			
Expenditure Accruals	422,626	1,835,887	368,923
Advance Out	(105,480)	0	0
Encumbrances	(708,108)	(155,064)	(476,174)
Budget Basis	\$315,058	\$1,669,234	(\$183,821)

Note 5. Accountability

Accountability

The following funds had the following deficit fund balances as of December 31, 2007:

	Deficit Fund Balance
Capital Projects Fund	
Construction	\$6,137,048

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.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2007*

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 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

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.

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 \$14,286,934 and the bank balance was \$15,410,755. Of the bank balance, \$750,362 was covered by federal depository insurance. The remaining \$14,660,393 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.

Geauga County, Ohio

Notes to the Basic Financial Statements

December 31, 2007

Investments

Investments are reported at fair value. As of December 31, 2007, 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	\$14,221,470	\$1,999,832	\$3,025,407	\$3,042,337	\$6,153,894	\$14,221,470
Federal Home Loan Mortgage Corporation Notes	11,100,816	3,999,413	0	1,010,450	6,090,953	11,100,816
Commercial Paper	3,961,823	3,961,823	0	0	0	3,961,823
Federal National Mortgage Association Notes	4,033,086	0	2,014,998	1,012,937	1,005,151	4,033,086
Federal Farm Credit Bank Notes	3,030,917	2,005,127	0	1,025,790	0	3,030,917
STAROhio	9,000,000	9,000,000	0	0	0	9,000,000
Total Investments	\$45,348,112	\$20,966,195	\$5,040,405	\$6,091,514	\$13,249,998	\$45,348,112

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, Federal Home Loan Bank Notes, and Federal Farm Credit 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, Federal Farm Credit Bank 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

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

Federal Home Loan Bank Notes	31.36%
Federal Home Loan Mortgage Corporation Notes	24.48
Commercial Paper	8.74
Federal National Mortgage Association Notes	8.89
Federal Farm Credit Bank	6.68
STAROhio	19.85
Total	100.00%

Component Unit

At year-end, the carrying amount of the component unit's deposits was \$58,218 and the bank balance was \$63,029. 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 2007 for real and public utility property taxes represents collections of 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) is for 2007 taxes.

2007 real property taxes are levied after October 1, 2007 on the assessed value as of January 1, 2007, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statutes permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value. Public utility real property is assessed at 35 percent of true value. 2007 public utility property taxes became a lien December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments are being phased out – the assessment percentage of all property including inventory for 2007 is 12.5 percent. This will be reduced to 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, 2007, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

Real Property	\$	2,893,492,540
Public Utility Personal Property		72,482,840
Tangible Personal Property		92,736,550
Total Assessed Value	\$	<u>3,058,711,930</u>

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, 2007 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 2007 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. 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 9. Related Party Transactions

During 2007, 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 \$448,081.

Note 10. 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 11. Receivables

Receivables at December 31, 2007, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Special assessments expected to be collected in more than one year amount to \$2,753,305 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$20,051.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Fund	
Local Government and Revenue Assistance	\$670,423
Grant	9,728
Property Tax Rollbacks and Exemptions	311,454
Total General Fund	<u>991,605</u>
Special Revenue Funds	
Mental Retardation	652,227
Mental Health	1,494,302
Community Development Administration	78,200
CASA	18,760
Intensive Supervision	31,676
Care and Custody	76,817
Motor Vehicle License	3,398,753
Children's Services Levy	154,495
Public Assistance	16,184
Transportation Administration	58,116
Aging	100,424
Victims Witness	15,826
Violence Against Women	9,352
Victims of Crime	25,888
Pretrial Release	10,247
US Marshall	88,579
Total Special Revenue Funds	<u>6,229,846</u>
Debt Service Fund	
General Obligation Bond Retirement	<u>77,899</u>
Capital Projects Funds	
Road and Bridge	148,297
Construction	315,113
Community Development Block Grant	162,800
Total Capital Projects	<u>626,210</u>
<i>Total Governmental Activities</i>	<u>\$7,925,560</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

Note 12. Joint Ventures

A. Emergency Management Agency

The Emergency Management Agency (the "Agency") is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2007, the County contributed \$9,998 to the agency, which represents 4 percent of the total contributions.

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 2007. 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 2007, the County contributed \$425,735 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.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2007*

Note 13. Public Entity Risk Pools

A. County Risk Sharing Authority

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2007 was \$308,231.

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 14. 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

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levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2007.

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 2007.

Note 15. Jointly Governed Organizations

A. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2007, the County contributed \$29,894, which represents .58 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 2007, 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 2007, 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

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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 2007, the County Commissioners contributed \$40,868, which represents 2.85 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.

Note 16. Capital Assets

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$3,035,674	\$1,479,947	\$0	\$4,515,621
Infrastructure	107,267,468	4,667,644	(46,389)	111,888,723
<i>Total Nondepreciable Capital Assets</i>	110,303,142	6,147,591	(46,389)	116,404,344
<i>Depreciable Capital Assets</i>				
Building and Improvements	51,925,305	0	0	51,925,305
Machinery and Equipment	11,953,590	858,537	(1,192,482)	11,619,645
Vehicles	6,616,024	1,247,352	(1,685,706)	6,177,670
<i>Total Depreciable Capital Assets</i>	70,494,919	2,105,889	(2,878,188)	69,722,620
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(15,613,747)	(1,266,879)	0	(16,880,626)
Machinery and Equipment	(8,385,204)	(1,428,312)	1,176,138	(8,637,378)
Vehicles	(4,599,640)	(991,451)	1,493,847	(4,097,244)
<i>Total Accumulated Depreciation</i>	(28,598,591)	(3,686,642)	2,669,985	(29,615,248)
<i>Total Depreciable Capital Assets, Net</i>	41,896,328	(1,580,753)	(208,203)	40,107,372
<i>Total Governmental Activities</i>				
<i>Capital Assets, Net</i>	\$152,199,470	\$4,566,838	(\$254,592)	\$156,511,716

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	Balance 12/31/06	Additions	Reductions	Balance 12/31/07
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	9,081,174	2,787,108	0	11,868,282
<i>Total Nondepreciable Capital Assets</i>	<u>10,037,949</u>	<u>2,787,108</u>	<u>0</u>	<u>12,825,057</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	7,488,528	0	0	7,488,528
Machinery and Equipment	2,067,131	91,852	(16,398)	2,142,585
Vehicles	1,244,727	69,161	(26,865)	1,287,023
Water and Wastewater Lines	28,635,845	292,548	0	28,928,393
<i>Total Depreciable Capital Assets</i>	<u>39,436,231</u>	<u>453,561</u>	<u>(43,263)</u>	<u>39,846,529</u>
<i>Accumulated Depreciation</i>				
Buildings and Improvements	(4,491,003)	(187,213)	0	(4,678,216)
Machinery and Equipment	(1,307,496)	(121,565)	16,398	(1,412,663)
Vehicles	(1,116,932)	(66,393)	26,865	(1,156,460)
Water and Wastewater Lines	(9,897,271)	(853,533)	0	(10,750,804)
<i>Total Accumulated Depreciation</i>	<u>(16,812,702)</u>	<u>(1,228,704)</u>	<u>43,263</u>	<u>(17,998,143)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>22,623,529</u>	<u>(775,143)</u>	<u>0</u>	<u>21,848,386</u>
Total Business Type Activities Capital Assets, Net	<u>\$32,661,478</u>	<u>\$2,011,965</u>	<u>\$0</u>	<u>\$34,673,443</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government	
Legislative	\$1,259,008
Judicial	22,033
Public Safety	1,160,435
Public Works	433,232
Health	48,305
Human Services	763,629
Total Governmental Activities	
Depreciation Expense	<u>\$3,686,642</u>

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Note 17. Risk Management

A. Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracted with CORSA (County Risk Sharing Authority, Inc.) for all property and general liability coverage including automobiles, equipment, public officials liability and police professional. The Hartford Insurance Company insures boilers and sewage treatment and well field equipment.

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 13) 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 Comp Management, 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:

<u>Insurance Company</u>	<u>Amount</u>	<u>Frequency</u>	<u>Deductible</u>
Erie Insurance Company:			
Business Auto	\$1,000,000	each accident	n/a
The Harford Insurance Company:			
Business Personal Property	62,400	Per occurrence	\$500
Personal Property of Others	145,600	Per occurrence	500
Monies & Securities	15,000	Per occurrence	500
Equipment Breakdown & Transit	50,000	Per occurrence	250
Identity Theft	15,000		

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

For 2007, the Workshop participated in the Northern Ohio Area Chambers of Commerce Inc., Worker's Compensation Group Rating Plan (Plan). 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 Comprehensive Risk Management, Cleveland, Ohio.

Note 18. Employee Retirement Systems

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – 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. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension 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 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (614) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety, for whom the County's contributions was 17.17 percent of covered payroll. For the period January 1 through June 30, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 were \$4,911,903, \$4,621,408 and \$4,359,697 respectively;

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Notes to the Basic Financial Statements December 31, 2007

91.67 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$104,048 made by the County and \$71,369 made by the plan members.

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, 2007, 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 2006, 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, 2007, 2006, and 2005 were \$179,286, \$196,491, and \$209,143 respectively; 100 percent has been contributed for fiscal year 2007, 2006 and 2005. Plan members made contributions to the DC and Combined Plans for fiscal year 2006 totaling \$5,662.

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Note 19. Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – OPERS maintains a cost sharing multiple employer defined post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part b premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plan is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007, and 6.00 percent from July 1 to December 31, 2007.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$1,931,984, \$1,505,877 and \$1,278,128 respectively; 91.67 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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B. State Teachers Retirement System (STRS)

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006, and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$13,791, \$14,035, and \$14,939 respectively; 100 percent has been contributed for 2007, 2006, and 2005.

Note 20. Other Employee Benefits

A. Compensated Absences

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

Twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 30 days, to employees who 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 Anthem, and dental benefits through Delta Dental to all employees.

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Note 21. Interfund Transfers and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, consisted of the following:

Transfers To	Transfers From				Totals
	Governmental Activities			Business Type Activities	
	General	Mental Retardation	Nonmajor	Water Resources	
<i>Governmental Activities</i>					
Debt Service	\$800,000	\$0	\$267,385	\$33,153	\$1,100,538
Construction	195,314	237,120	301,464	0	733,898
<i>Nonmajor Funds:</i>					
CASA	98,874	0	0	0	98,874
County Home	400,000	0	0	0	400,000
Motor Vehicle License	98,000	0	0	0	98,000
Court Technology	248,266	0	0	0	248,266
800 System Communications	30,000	0	0	0	30,000
Permanent Improvement	2,149,000	0	0	0	2,149,000
Computerization	697,490	0	0	0	697,490
Local Revolving Loan	205,000	0	0	0	205,000
Transportation Administration	39,352	0	0	0	39,352
Public Assistance	105,033	0	0	0	105,033
VAWA	16,964	0	0	0	16,964
Victim Witness	15,738	0	0	0	15,738
Victims of Crime	11,506	0	0	0	11,506
MRDD Residential Service	0	610,000	0	0	610,000
Youth Center	476,354	0	0	0	476,354
DARE	5,500	0	0	0	5,500
Criminal Investigator	20,250	0	0	0	20,250
Total Nonmajor Funds	4,617,327	610,000	0	0	5,227,327
Total Governmental Activities	5,612,641	847,120	568,849	33,153	7,061,763
<i>Business Type Activities</i>					
Water Resources	80,000	0	0	0	80,000
Storm Water	8,689	0	0	0	8,689
Total Business Type Activities	88,689	0	0	0	88,689
Total	\$5,701,330	\$847,120	\$568,849	\$33,153	\$7,150,452

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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, 2007, 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	\$3,396	\$3,396
MRDD	0	0	70	70
Construction	225,000	0	0	225,000
Nonmajor Funds:				
Motor Vehicle License	0	0	60	60
Transportation Administration	153,150	0	375	153,525
Aging	0	23,229	40	23,269
Public Assistance	0	240	0	240
Youth Center	0	0	40	40
County Home	0	0	69	69
Total Governmental Funds	<u>\$378,150</u>	<u>\$23,469</u>	<u>\$4,050</u>	<u>\$405,669</u>

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Note 22. Long-Term Debt

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

	Original Issue Date	Original Issue Amount	Maturity Date	Interest Rate
Governmental Activities:				
General Obligation Bonds:				
County Highway Garage/Storage	1992	\$2,500,000	12/01/2007	2.9% - 6.10%
Special Assessment Bonds:				
Sanitary Sewer - Aquilla	1984	292,600	12/01/2023	5%
Sanitary Sewer - Aquilla	1984	5,852	02/01/2023	8.375%
Sanitary Sewer - Improvement	1993	1,690,000	12/01/2013	2.7% - 5.55%
Sanitary Sewer - Chagrin Falls Park	1994	528,000	12/01/2034	5.25%
Sanitary Sewer - Bainbridge	1995	2,600,000	12/01/2015	3.9% - 6.85%
Enterprise Fund:				
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%
Hunting Valley	2007	577,103	07/01/2027	3.62%

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Changes in the County's long-term obligations during the year ended December 31, 2007, consist of the following:

	Balance 12/31/2006	Increase	Decrease	Balance 12/31/2007	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds:					
County Highway Garage/Storage	\$235,000	\$0	\$235,000	\$0	\$0
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	130,900	0	7,700	123,200	7,700
Sanitary Sewer - Aquilla	2,618	0	154	2,464	154
Sanitary Sewer - Improvement	920,000	0	110,000	810,000	115,000
Sanitary Sewer - Chagrin Falls Park	460,391	0	7,577	452,814	7,975
Sanitary Sewer - Bainbridge	1,625,000	0	140,000	1,485,000	150,000
<i>Total Special Assessment Bonds</i>	<u>3,138,909</u>	<u>0</u>	<u>265,431</u>	<u>2,873,478</u>	<u>280,829</u>
Capital Leases	<u>43,765</u>	<u>0</u>	<u>27,593</u>	<u>16,172</u>	<u>16,172</u>
Compensated Absences	<u>1,867,195</u>	<u>644,654</u>	<u>622,981</u>	<u>1,888,868</u>	<u>89,780</u>
Notes	<u>400,000</u>	<u>290,000</u>	<u>400,000</u>	<u>290,000</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u>\$5,684,869</u>	<u>\$934,654</u>	<u>\$1,551,005</u>	<u>\$5,068,518</u>	<u>\$386,781</u>
Business Type Activities:					
Revenue Bond:					
Burton Lakes	143,000	0	7,000	136,000	7,000
OPWC Loan					
Valley View	341,251	0	26,250	315,001	26,250
OWDA Loans:					
Chagrin Hts	390,279	0	30,332	359,947	31,607
Bellwood Sewer	775,415	0	48,031	727,384	49,727
Valley View	3,086,889	0	174,263	2,912,626	180,416
Auburn Corners	1,867,838	0	110,496	1,757,342	0
County Water Tower	235,733	0	13,912	221,821	14,406
Water Treatment Plant	609,877	0	32,879	576,998	34,261
McFarland Treatment Plant	7,916,681	224,982	380,036	7,761,627	0
Parkman Treatment Plant	790,727	2,562,125	0	3,352,852	0
Waterline Installation	204,605	216,759	17,085	404,279	0
Hunting Valley	0	150,146	9,954	140,192	0
<i>Total OWDA Loans</i>	<u>15,878,044</u>	<u>3,154,012</u>	<u>816,988</u>	<u>18,215,068</u>	<u>310,417</u>
Compensated Absences	<u>185,228</u>	<u>93,216</u>	<u>80,185</u>	<u>198,259</u>	<u>19,471</u>
<i>Total Business Type Activities</i>	<u>\$16,547,523</u>	<u>\$3,247,228</u>	<u>\$930,423</u>	<u>\$18,864,328</u>	<u>\$363,138</u>

The Revenue Bond 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

General Obligation Bonds were 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 funds include General Fund, Aging, Care and Custody, CASA, Certificate of Title, Child Support Enforcement, Criminal Investigation, Community Development Administration, Motor Vehicle License, County Home, Court Technology, DARE Grant, Delinquent Tax Collector, Dog and Kennel, 800 System Communication, Public Assistance, Intensive Supervision, Mental Health, Metzenbaum, Real Estate Assessment, Transportation, Victim Witness, Violence Against Women Act, Victims of Crime Act, and Youth Center.

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 4.25 percent, mature on February 27, 2008 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, 2007 are as follows:

Governmental Activities:

Year	Special Assessment Bonds	
	Principal	Interest
2008	280,829	164,506
2009	301,247	147,031
2010	316,688	128,295
2011	337,152	108,574
2012	352,640	89,792
2013-2017	886,466	203,891
2018-2022	113,143	92,823
2023-2027	103,264	63,725
2028-2032	123,227	35,512
2033-2035	58,822	4,672
Total	<u>\$2,873,478</u>	<u>\$1,038,821</u>

Business Type Activities:

Year	Revenue Bond		OPWC Loan	OWDA Loans		Totals	
	Principal	Interest		Principal	Interest	Principal	Interest
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	8,000	5,300	26,250	358,630	124,071	392,880	129,371
2013-2017	49,000	19,700	131,251	1,977,875	409,801	2,158,126	429,501
2018-2022	49,000	6,200	52,500	1,150,470	70,377	1,251,970	76,577
Totals	<u>\$136,000</u>	<u>\$56,250</u>	<u>\$315,001</u>	<u>\$4,798,776</u>	<u>\$1,219,653</u>	<u>\$5,249,777</u>	<u>\$1,275,903</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2007

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	\$1,757,342
McFarland Treatment Plant	7,761,627
Parkman Treatment Plant	3,352,852
Waterline Installation	404,279
Hunting Valley	140,192
Total	<u>\$13,416,292</u>

The County has pledged future water revenues to repay OWDA loans. All the debt is payable solely from net revenues and are payable through 2026. Annual principal and interest payments on the water debt are expected to require 15.9 percent of net revenues and 29 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$404,279. Principal and interest paid for the current year were \$44,956, total net revenues were \$715,561 and total revenues were \$1,302,564.

The County has pledged future sewer revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2026. Annual principal and interest payments on the sewer debt are expected to require 2.1 percent of net revenues and 13.5 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$8,268,878. Principal and interest paid for the current year were \$559,492, total net revenues were \$1,156,889 and total revenues were \$7,544,173.

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, 2007, are an overall debt margin of \$69,189,546; and an unvoted debt margin of \$24,808,867.

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$34,045,000 at December 31, 2007 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, 2007

Note 23. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2007, follows:

	Balance 12/31/06	Issued	Retired	Balance 12/31/07
Governmental Activities				
<i>Debt Service Fund:</i>				
Library Construction 4.25%	\$200,000	\$110,000	\$200,000	\$110,000
<i>Capital Projects Funds:</i>				
Human Services Improvements 3.38%	1,200,000	945,000	1,200,000	945,000
Jail Construction 4.0%	7,200,000	6,000,000	7,200,000	6,000,000
<i>Total</i>	<u>\$8,600,000</u>	<u>\$7,055,000</u>	<u>\$8,600,000</u>	<u>\$7,055,000</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 24. Capital Leases

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. In prior years, the county entered into a lease for vehicles. 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, 2007 was \$33,871. In 2008 the County will be making lease payments of \$16,710 which is made up of \$16,172 in principal and \$538 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,
	2008
Total Minimum Lease Payments	\$16,710
Less Amount Representing Interest	16,710
Present Value of Lease Payments	<u>(538)</u>
	<u>\$16,172</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 25. Subsequent Events

On February 27, 2008, the County retired \$400,000 in bond anticipation notes and reissued \$290,000 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 2.75 percent and mature on February 26, 2009.

Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2007

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 2007 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-eight percent (98%) of the County bridges have a numerical rating of 5 or higher.

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

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>
Failed	0	
"Imminent" Failure	1	
Critical	2	
Serious	3	1
Poor	4	3
Fair	5	20
Satisfactory	6	48
Good	7	22
Very Good	8	69
Excellent	9	25
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Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2007

The following summarizes the overall ratings as of December 31, 2007, 2006, 2005 and 2004:

Condition Assessment	2007		2006		2005		2004	
	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%	227.6	100%	227.4	99%	224.1	98%
Less than Fair	0	0%	0	0%	1.2	1%	4.5	2%

Condition Assessment	Number of Bridges		Number of Bridges		Number of Bridges		Number of Bridges	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	184	98%	183	97%	183	97%	185	98%
Less than Fair	4	2%	5	3%	5	3%	3	2%

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
2007	\$11,497,234	\$9,915,615	\$1,581,619
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

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. This fund was budgeted, however no activity occurred in 2007.

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.

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, 2007

	<u>Nonmajor Special Revenue Funds</u>	<u>Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$9,936,192	\$7,378,951	\$17,315,143
Cash and Cash Equivalents in Segregated Accounts	29,213	0	29,213
Material and Supplies Inventory	785,571	0	785,571
Accounts Receivable	81,185	2,033	83,218
Interfund Receivable	23,469	0	23,469
Intergovernmental Receivable	4,083,317	311,097	4,394,414
Property Taxes Receivable	3,435,450	2,742,089	6,177,539
Loans Receivable	3,153,509	0	3,153,509
<i>Total Assets</i>	<u>\$21,527,906</u>	<u>\$10,434,170</u>	<u>\$31,962,076</u>
Liabilities:			
Accounts Payable	\$253,743	\$48,057	\$301,800
Accrued Wages	381,843	0	381,843
Contracts Payable	543,849	567,894	1,111,743
Intergovernmental Payable	397,498	0	397,498
Interfund Payable	177,203	0	177,203
Deferred Revenue	6,977,369	3,053,186	10,030,555
<i>Total Liabilities</i>	<u>8,731,505</u>	<u>3,669,137</u>	<u>12,400,642</u>
Fund Balances:			
Reserved for Encumbrances	1,103,229	2,678,274	3,781,503
Reserved for Loans	3,153,509	0	3,153,509
Unreserved, Undesignated, Reported in Special Revenue Funds	8,539,663	0	8,539,663
Capital Projects Funds	0	4,086,759	4,086,759
<i>Total Fund Balances</i>	<u>12,796,401</u>	<u>6,765,033</u>	<u>19,561,434</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$21,527,906</u>	<u>\$10,434,170</u>	<u>\$31,962,076</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Property and Other Taxes	\$3,496,920	\$2,869,001	\$6,365,921
Permissive Motor Vehicle License Tax	502,981	0	502,981
Charges for Services	3,157,123	157,454	3,314,577
Licenses and Permits	165,511	0	165,511
Fines and Forfeitures	167,532	0	167,532
Intergovernmental	16,791,160	1,789,487	18,580,647
Special Assessments	6,165	0	6,165
Interest	140,668	6,270	146,938
Contributions/Donations	88,092	0	88,092
Other	1,956,349	176,544	2,132,893
<i>Total Revenues</i>	<u>26,472,501</u>	<u>4,998,756</u>	<u>31,471,257</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	2,524,587	0	2,524,587
Judicial	1,012,644	0	1,012,644
Public Safety	1,984,311	0	1,984,311
Public Works	6,526,028	0	6,526,028
Health	214,739	0	214,739
Human Services	14,706,443	0	14,706,443
Economic Development and Assistance	1,521,997	0	1,521,997
Capital Outlay	0	6,079,384	6,079,384
<i>Total Expenditures</i>	<u>28,490,749</u>	<u>6,079,384</u>	<u>34,570,133</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,018,248)</u>	<u>(1,080,628)</u>	<u>(3,098,876)</u>
Other Financing Sources (Uses):			
Transfers In	2,380,837	2,846,490	5,227,327
Transfers Out	(550,799)	(18,050)	(568,849)
<i>Total Other Financing Sources (Uses)</i>	<u>1,830,038</u>	<u>2,828,440</u>	<u>4,658,478</u>
<i>Net Change in Fund Balances</i>	(188,210)	1,747,812	1,559,602
<i>Fund Balances at Beginning of Year</i>	<u>12,984,611</u>	<u>5,017,221</u>	<u>18,001,832</u>
<i>Fund Balances at End of Year</i>	<u>\$12,796,401</u>	<u>\$6,765,033</u>	<u>\$19,561,434</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007*

	<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	\$842,328	\$755,210	\$22,304	\$117,070
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	17,827	0	1,753	0
Accounts Receivable	240	0	0	380
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	78,200	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$860,395</u>	<u>\$755,210</u>	<u>\$102,257</u>	<u>\$117,450</u>
Liabilities:				
Accounts Payable	\$66,567	\$19,899	\$371	\$0
Accrued Wages	24,801	1,982	6,734	0
Contracts Payable	7,096	0	1,050	3,918
Intergovernmental Payable	26,279	3,476	6,701	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	78,200	0
<i>Total Liabilities</i>	<u>124,743</u>	<u>25,357</u>	<u>93,056</u>	<u>3,918</u>
Fund Balances:				
Reserved for Encumbrances	155,753	6,201	2,070	15,864
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	579,899	723,652	7,131	97,668
<i>Total Fund Balances</i>	<u>735,652</u>	<u>729,853</u>	<u>9,201</u>	<u>113,532</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$860,395</u>	<u>\$755,210</u>	<u>\$102,257</u>	<u>\$117,450</u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Certificate of Title</u>	<u>CASA</u>
\$74,095	\$20,839	\$356,759	\$50,467
0	0	10,040	0
0	0	1,463	499
0	0	21,382	0
0	0	0	0
0	0	0	18,760
0	0	0	0
0	0	0	0
<u>\$74,095</u>	<u>\$20,839</u>	<u>\$389,644</u>	<u>\$69,726</u>
\$0	\$0	\$540	\$502
0	0	8,192	3,039
0	0	0	0
0	0	8,592	4,281
0	0	0	0
0	0	0	18,760
<u>0</u>	<u>0</u>	<u>17,324</u>	<u>26,582</u>
0	0	5,602	1,412
0	0	0	0
74,095	20,839	366,718	41,732
<u>74,095</u>	<u>20,839</u>	<u>372,320</u>	<u>43,144</u>
<u>\$74,095</u>	<u>\$20,839</u>	<u>\$389,644</u>	<u>\$69,726</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007*

	<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	\$10,652	\$309,036	\$61	\$135,719
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	0	0	5,751
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	31,676	76,817	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$42,328</u>	<u>\$385,853</u>	<u>\$61</u>	<u>\$141,470</u>
Liabilities:				
Accounts Payable	\$3,155	\$106	\$0	\$3,188
Accrued Wages	1,233	4,394	0	4,253
Contracts Payable	0	15,258	0	0
Intergovernmental Payable	1,289	4,655	0	4,343
Interfund Payable	0	0	0	0
Deferred Revenue	21,117	38,408	0	0
<i>Total Liabilities</i>	<u>26,794</u>	<u>62,821</u>	<u>0</u>	<u>11,784</u>
Fund Balances:				
Reserved for Encumbrances	2,222	4,795	0	81,212
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	13,312	318,237	61	48,474
<i>Total Fund Balances</i>	<u>15,534</u>	<u>323,032</u>	<u>61</u>	<u>129,686</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$42,328</u>	<u>\$385,853</u>	<u>\$61</u>	<u>\$141,470</u>

<u>Juvenile Recovery</u>	<u>Common Pleas Indigent Driver</u>	<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>
\$27,802	\$125	\$254,029	\$107,439	\$170,542
0	0	0	0	0
0	0	1,010	0	576
642	0	0	0	1,820
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$28,444</u>	<u>\$125</u>	<u>\$255,039</u>	<u>\$107,439</u>	<u>\$172,938</u>
\$1,110	\$0	\$407	\$2,722	\$15,018
0	0	0	716	16,470
189	0	1,545	0	1,098
0	0	0	897	16,065
0	0	0	0	40
0	0	0	0	0
<u>1,299</u>	<u>0</u>	<u>1,952</u>	<u>4,335</u>	<u>48,691</u>
3,093	0	21,887	18,017	12,491
0	0	0	0	0
24,052	125	231,200	85,087	111,756
<u>27,145</u>	<u>125</u>	<u>253,087</u>	<u>103,104</u>	<u>124,247</u>
<u>\$28,444</u>	<u>\$125</u>	<u>\$255,039</u>	<u>\$107,439</u>	<u>\$172,938</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007*

	DARE Grant	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$31,092	\$694,072	\$11,919	\$101,641
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	715,681	0	16,569
Accounts Receivable	0	21,852	0	5,133
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	3,398,753	0	0
Property Taxes Receivable	0	31,987	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$31,092</u>	<u>\$4,862,345</u>	<u>\$11,919</u>	<u>\$123,343</u>
Liabilities:				
Accounts Payable	\$3,636	\$9,270	\$0	\$4,347
Accrued Wages	4,619	108,779	0	5,231
Contracts Payable	0	78,807	0	0
Intergovernmental Payable	3,634	106,459	0	5,240
Interfund Payable	0	60	0	0
Deferred Revenue	0	3,024,360	0	0
<i>Total Liabilities</i>	<u>11,889</u>	<u>3,327,735</u>	<u>0</u>	<u>14,818</u>
Fund Balances:				
Reserved for Encumbrances	364	159,540	0	12,886
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	18,839	1,375,070	11,919	95,639
<i>Total Fund Balances</i>	<u>19,203</u>	<u>1,534,610</u>	<u>11,919</u>	<u>108,525</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$31,092</u>	<u>\$4,862,345</u>	<u>\$11,919</u>	<u>\$123,343</u>

<u>EPA Water Polution</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>
\$1,746	\$1,702,185	\$305,790	\$787,792	\$126,992
0	0	0	0	0
0	0	0	0	7,812
0	0	0	0	26,219
0	0	0	0	23,469
0	154,495	0	0	58,116
0	1,681,175	0	0	0
0	0	0	0	0
<u>\$1,746</u>	<u>\$3,537,855</u>	<u>\$305,790</u>	<u>\$787,792</u>	<u>\$242,608</u>
\$0	\$21,582	\$791	\$0	\$6,049
0	0	0	16,014	25,031
0	74,337	147,641	437	15,346
0	83	0	16,756	26,443
0	0	0	0	153,525
0	1,835,670	0	0	7,370
<u>0</u>	<u>1,931,672</u>	<u>148,432</u>	<u>33,207</u>	<u>233,764</u>
0	179,784	31,383	22,826	21,656
0	0	0	0	0
1,746	1,426,399	125,975	731,759	(12,812)
<u>1,746</u>	<u>1,606,183</u>	<u>157,358</u>	<u>754,585</u>	<u>8,844</u>
<u>\$1,746</u>	<u>\$3,537,855</u>	<u>\$305,790</u>	<u>\$787,792</u>	<u>\$242,608</u>

(Continued)

Geauga County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2007

	<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	\$987,405	\$89,423	\$17,447	\$294,674	\$665,243
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	19,173
Material and Supplies Inventory	6,679	6,321	0	0	3,109
Accounts Receivable	1,747	12	0	0	6
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	100,424	0	0	0	16,184
Property Taxes Receivable	1,716,373	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,812,628</u>	<u>\$95,756</u>	<u>\$17,447</u>	<u>\$294,674</u>	<u>\$703,715</u>
Liabilities:					
Accounts Payable	\$48,402	\$9,523	\$0	\$0	\$25,810
Accrued Wages	36,360	15,929	0	0	88,825
Contracts Payable	53,775	869	0	0	137,974
Intergovernmental Payable	45,428	15,737	0	0	91,534
Interfund Payable	23,269	69	0	0	240
Deferred Revenue	1,813,862	0	0	0	0
<i>Total Liabilities</i>	<u>2,021,096</u>	<u>42,127</u>	<u>0</u>	<u>0</u>	<u>344,383</u>
Fund Balances:					
Reserved for Encumbrances	22,804	9,323	0	0	252,608
Reserved for Loans	0	0	0	0	0
Unreserved (Deficit)	768,728	44,306	17,447	294,674	106,724
<i>Total Fund Balances</i>	<u>791,532</u>	<u>53,629</u>	<u>17,447</u>	<u>294,674</u>	<u>359,332</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,812,628</u>	<u>\$95,756</u>	<u>\$17,447</u>	<u>\$294,674</u>	<u>\$703,715</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>
\$276,008	\$78,637	\$34,846	\$34,052	\$191,722	\$249,029	\$9,936,192
0	0	0	0	0	0	29,213
0	0	0	0	0	521	785,571
0	0	0	0	0	1,752	81,185
0	0	0	0	0	0	23,469
0	0	0	0	0	149,892	4,083,317
0	0	0	0	5,915	0	3,435,450
3,153,509	0	0	0	0	0	3,153,509
<u>\$3,429,517</u>	<u>\$78,637</u>	<u>\$34,846</u>	<u>\$34,052</u>	<u>\$197,637</u>	<u>\$401,194</u>	<u>\$21,527,906</u>
\$0	\$0	\$0	\$0	\$0	10,748	\$253,743
0	0	0	0	0	9,241	381,843
0	0	0	0	0	4,509	543,849
0	0	0	0	0	9,606	397,498
0	0	0	0	0	0	177,203
0	0	0	0	0	139,622	6,977,369
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>173,726</u>	<u>8,731,505</u>
46,145	0	0	0	0	13,291	1,103,229
3,153,509	0	0	0	0	0	3,153,509
229,863	78,637	34,846	34,052	197,637	214,177	8,539,663
<u>3,429,517</u>	<u>78,637</u>	<u>34,846</u>	<u>34,052</u>	<u>197,637</u>	<u>227,468</u>	<u>12,796,401</u>
<u>\$3,429,517</u>	<u>\$78,637</u>	<u>\$34,846</u>	<u>\$34,052</u>	<u>\$197,637</u>	<u>\$401,194</u>	<u>\$21,527,906</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,527,771	236,147	0	72,796
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	273,910	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	4,215	0	0	0
<i>Total Revenues</i>	1,531,986	236,147	273,910	72,796
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,671,260	491,964	283,638	70,430
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>	1,671,260	491,964	283,638	70,430
<i>Excess of Revenues Over (Under) Expenditures</i>	(139,274)	(255,817)	(9,728)	2,366
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Net Change in Fund Balances</i>	(139,274)	(255,817)	(9,728)	2,366
<i>Fund Balances (Deficit) at Beginning of Year</i>	874,926	985,670	18,929	111,166
<i>Fund Balances at End of Year</i>	\$735,652	\$729,853	\$9,201	\$113,532

<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	325,113	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	11,213	0	0	29,513	45,494
0	0	0	0	0	0
29,690	0	0	0	0	0
0	0	0	0	0	0
0	0	0	22	890	3,435
<u>29,690</u>	<u>11,213</u>	<u>0</u>	<u>325,135</u>	<u>30,403</u>	<u>48,929</u>
1,462	3,195	2,638	0	0	0
0	0	0	295,031	121,236	47,306
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>1,462</u>	<u>3,195</u>	<u>2,638</u>	<u>295,031</u>	<u>121,236</u>	<u>47,306</u>
<u>28,228</u>	<u>8,018</u>	<u>(2,638)</u>	<u>30,104</u>	<u>(90,833)</u>	<u>1,623</u>
0	0	0	0	98,874	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>98,874</u>	<u>0</u>
28,228	8,018	(2,638)	30,104	8,041	1,623
<u>45,867</u>	<u>12,821</u>	<u>2,638</u>	<u>342,216</u>	<u>35,103</u>	<u>13,911</u>
<u>\$74,095</u>	<u>\$20,839</u>	<u>\$0</u>	<u>\$372,320</u>	<u>\$43,144</u>	<u>\$15,534</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, 2007*

	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	10,677
Intergovernmental	290,216	11,226	29,000	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	0	0	210	0
<i>Total Revenues</i>	290,216	11,226	29,210	10,677
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	294,093	11,250	236,517	7,211
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>	294,093	11,250	236,517	7,211
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,877)	(24)	(207,307)	3,466
Other Financing Sources (Uses):				
Transfers In	0	0	248,266	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	248,266	0
<i>Net Change in Fund Balances</i>	(3,877)	(24)	40,959	3,466
<i>Fund Balances (Deficit) at Beginning of Year</i>	326,909	85	88,727	23,679
<i>Fund Balances at End of Year</i>	\$323,032	\$61	\$129,686	\$27,145

<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	438,879
25	0	0	0	0	56,708
0	0	0	0	0	0
0	0	0	0	0	142,991
0	685,675	0	3,531	55,788	5,425,948
0	0	0	0	0	0
0	0	0	0	0	69,775
0	0	0	0	0	0
0	1,574	84,156	21,276	2,050	17,697
<u>25</u>	<u>687,249</u>	<u>84,156</u>	<u>24,807</u>	<u>57,838</u>	<u>6,151,998</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	683,485	107,594	549,183	94,422	0
0	0	0	0	0	6,370,330
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>683,485</u>	<u>107,594</u>	<u>549,183</u>	<u>94,422</u>	<u>6,370,330</u>
<u>25</u>	<u>3,764</u>	<u>(23,438)</u>	<u>(524,376)</u>	<u>(36,584)</u>	<u>(218,332)</u>
0	0	30,000	476,354	5,500	98,000
0	0	0	0	0	(249,335)
<u>0</u>	<u>0</u>	<u>30,000</u>	<u>476,354</u>	<u>5,500</u>	<u>(151,335)</u>
25	3,764	6,562	(48,022)	(31,084)	(369,667)
100	249,323	96,542	172,269	50,287	1,904,277
<u>\$125</u>	<u>\$253,087</u>	<u>\$103,104</u>	<u>\$124,247</u>	<u>\$19,203</u>	<u>\$1,534,610</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, 2007*

	<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	\$1,746,757
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	10,751	0	0
Licenses and Permits	0	125,117	0	0
Fines and Forfeitures	0	6,389	0	0
Intergovernmental	0	0	0	2,089,348
Special Assessments	6,165	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	0	78,251	0	50,586
<i>Total Revenues</i>	<u>6,165</u>	<u>220,508</u>	<u>0</u>	<u>3,886,691</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	5,698	0	0	0
Health	0	214,739	0	0
Human Services	0	0	0	3,504,243
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>5,698</u>	<u>214,739</u>	<u>0</u>	<u>3,504,243</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>467</u>	<u>5,769</u>	<u>0</u>	<u>382,448</u>
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	467	5,769	0	382,448
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>11,452</u>	<u>102,756</u>	<u>1,746</u>	<u>1,223,735</u>
<i>Fund Balances at End of Year</i>	<u>\$11,919</u>	<u>\$108,525</u>	<u>\$1,746</u>	<u>\$1,606,183</u>

<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>	<u>County Home</u>
\$0	\$0	\$0	\$1,750,163	\$0
0	0	0	0	0
0	309,514	365,772	0	242,090
0	0	0	0	0
0	0	0	0	0
936,191	1,090,423	817,345	469,844	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
83,222	34	36,182	216,950	6,811
<u>1,019,413</u>	<u>1,399,971</u>	<u>1,219,299</u>	<u>2,436,957</u>	<u>248,901</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
1,786,444	1,125,528	1,246,286	2,328,658	672,000
0	0	0	0	0
<u>1,786,444</u>	<u>1,125,528</u>	<u>1,246,286</u>	<u>2,328,658</u>	<u>672,000</u>
<u>(767,031)</u>	<u>274,443</u>	<u>(26,987)</u>	<u>108,299</u>	<u>(423,099)</u>
610,000	0	39,352	0	400,000
0	0	0	0	0
<u>610,000</u>	<u>0</u>	<u>39,352</u>	<u>0</u>	<u>400,000</u>
<u>(157,031)</u>	<u>274,443</u>	<u>12,365</u>	<u>108,299</u>	<u>(23,099)</u>
<u>314,389</u>	<u>480,142</u>	<u>(3,521)</u>	<u>683,233</u>	<u>76,728</u>
<u>\$157,358</u>	<u>\$754,585</u>	<u>\$8,844</u>	<u>\$791,532</u>	<u>\$53,629</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, 2007*

	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	34,262	0	4,140,476	0
Special Assessments	0	0	0	0
Interest	0	14,638	0	25,569
Contributions/Donations	0	8,614	0	0
Other	0	0	125,839	1,146,586
<i>Total Revenues</i>	<u>34,262</u>	<u>23,252</u>	<u>4,266,315</u>	<u>1,172,155</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	34,262	1,400	4,007,622	0
Economic Development and Assistance	0	0	0	1,261,867
<i>Total Expenditures</i>	<u>34,262</u>	<u>1,400</u>	<u>4,007,622</u>	<u>1,261,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>21,852</u>	<u>258,693</u>	<u>(89,712)</u>
Other Financing Sources (Uses):				
Transfers In	0	0	105,033	0
Transfers Out	0	0	(301,464)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(196,431)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	21,852	62,262	(89,712)
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>17,447</u>	<u>272,822</u>	<u>297,070</u>	<u>3,519,229</u>
<i>Fund Balances at End of Year</i>	<u>\$17,447</u>	<u>\$294,674</u>	<u>\$359,332</u>	<u>\$3,429,517</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>
\$0	\$0	\$0	\$0	\$0	\$3,496,920
0	0	0	64,102	0	502,981
0	0	0	0	10,436	3,157,123
0	0	0	0	40,394	165,511
0	0	0	0	7,475	167,532
0	0	0	0	351,757	16,791,160
0	0	0	0	0	6,165
0	996	0	0	0	140,668
79,478	0	0	0	0	88,092
0	37,033	12,675	0	26,655	1,956,349
<u>79,478</u>	<u>38,029</u>	<u>12,675</u>	<u>64,102</u>	<u>436,717</u>	<u>26,472,501</u>
0	0	0	0	0	2,524,587
0	0	0	0	0	1,012,644
0	0	0	0	549,627	1,984,311
0	0	0	150,000	0	6,526,028
0	0	0	0	0	214,739
0	0	0	0	0	14,706,443
32,964	211,319	15,847	0	0	1,521,997
<u>32,964</u>	<u>211,319</u>	<u>15,847</u>	<u>150,000</u>	<u>549,627</u>	<u>28,490,749</u>
<u>46,514</u>	<u>(173,290)</u>	<u>(3,172)</u>	<u>(85,898)</u>	<u>(112,910)</u>	<u>(2,018,248)</u>
0	205,000	0	0	64,458	2,380,837
0	0	0	0	0	(550,799)
<u>0</u>	<u>205,000</u>	<u>0</u>	<u>0</u>	<u>64,458</u>	<u>1,830,038</u>
46,514	31,710	(3,172)	(85,898)	(48,452)	(188,210)
<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>\$78,637</u>	<u>\$34,846</u>	<u>\$34,052</u>	<u>\$197,637</u>	<u>\$227,468</u>	<u>\$12,796,401</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007*

	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$807,756	\$1,048,845	\$5,338,279
Accounts Receivable	2,033	0	0
Intergovernmental Receivable	0	148,297	0
Property Taxes Receivable	0	2,742,089	0
<i>Total Assets</i>	<u>\$809,789</u>	<u>\$3,939,231</u>	<u>\$5,338,279</u>
Liabilities:			
Accounts Payable	\$0	\$0	\$28,057
Contracts Payable	111,500	0	447,737
Deferred Revenue	0	2,890,386	0
<i>Total Liabilities</i>	<u>111,500</u>	<u>2,890,386</u>	<u>475,794</u>
Fund Balances:			
Reserved for Encumbrances	407,657	0	2,265,611
Unreserved	290,632	1,048,845	2,596,874
<i>Total Fund Balances</i>	<u>698,289</u>	<u>1,048,845</u>	<u>4,862,485</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$809,789</u>	<u>\$3,939,231</u>	<u>\$5,338,279</u>

<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>
\$128,784	\$31,256	\$19,612	\$317	\$4,102	\$7,378,951
0	0	0	0	0	2,033
0	162,800	0	0	0	311,097
0	0	0	0	0	2,742,089
<u>\$128,784</u>	<u>\$194,056</u>	<u>\$19,612</u>	<u>\$317</u>	<u>\$4,102</u>	<u>\$10,434,170</u>
\$0	\$20,000	\$0	\$0	\$0	\$48,057
0	8,657	0	0	0	567,894
0	162,800	0	0	0	3,053,186
<u>0</u>	<u>191,457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,669,137</u>
0	5	5,001	0	0	2,678,274
128,784	2,594	14,611	317	4,102	4,086,759
<u>128,784</u>	<u>2,599</u>	<u>19,612</u>	<u>317</u>	<u>4,102</u>	<u>6,765,033</u>
<u>\$128,784</u>	<u>\$194,056</u>	<u>\$19,612</u>	<u>\$317</u>	<u>\$4,102</u>	<u>\$10,434,170</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007*

	Computerization	Road and Bridge	Permanent Improvement
Revenues:			
Property and Other Taxes	\$0	\$2,869,001	\$0
Charges for Services	157,454	0	0
Intergovernmental	0	1,117,926	0
Interest	0	0	0
Other	18,621	19,280	2,500
<i>Total Revenues</i>	176,075	4,006,207	2,500
Expenditures:			
Capital Outlay	615,616	3,529,924	1,009,140
<i>Total Expenditures</i>	615,616	3,529,924	1,009,140
<i>Excess of Revenues Over (Under) Expenditures</i>	(439,541)	476,283	(1,006,640)
Other Financing Sources (Uses):			
Transfers In	697,490	0	2,149,000
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	697,490	0	2,149,000
<i>Net Change in Fund Balances</i>	257,949	476,283	1,142,360
<i>Fund Balances at Beginning of Year</i>	440,340	572,562	3,720,125
<i>Fund Balances at End of Year</i>	\$698,289	\$1,048,845	\$4,862,485

<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	\$2,869,001
0	0	0	0	0	157,454
0	455,154	0	216,407	0	1,789,487
3,726	0	2,392	0	152	6,270
97,741	0	9,765	24,362	4,275	176,544
<u>101,467</u>	<u>455,154</u>	<u>12,157</u>	<u>240,769</u>	<u>4,427</u>	<u>4,998,756</u>
7,011	626,413	50,503	240,452	325	6,079,384
<u>7,011</u>	<u>626,413</u>	<u>50,503</u>	<u>240,452</u>	<u>325</u>	<u>6,079,384</u>
94,456	(171,259)	(38,346)	317	4,102	(1,080,628)
0	0	0	0	0	2,846,490
(18,050)	0	0	0	0	(18,050)
<u>(18,050)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,828,440</u>
76,406	(171,259)	(38,346)	317	4,102	1,747,812
52,378	173,858	57,958	0	0	5,017,221
<u>\$128,784</u>	<u>\$2,599</u>	<u>\$19,612</u>	<u>\$317</u>	<u>\$4,102</u>	<u>\$6,765,033</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 Estate Tax

Undivided Local Government Revenue Assistance

Undivided Public Housing

Ohio Housing Trust

County Home Resident Trust

Law Enforcement Trust - Sheriff

Over/Double

Sheriff's Inmate

Undivided Cigarette Tax

Undivided Intangible Tax

Undivided Manufactured Home Tax

Undivided Forfeited Land

Geauga, Ashtabula, Portage Partnership

Newbury HUD Pass Through

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,386,563	\$2,209,453	\$2,613,550	\$982,466
Property Taxes Receivable	385,990	395,757	385,990	395,757
Total Assets	\$1,772,553	\$2,605,210	\$2,999,540	\$1,378,223
Liabilities:				
Undistributed Monies	\$1,772,553	\$2,219,220	\$2,613,550	\$1,378,223
Total Liabilities	\$1,772,553	\$2,219,220	\$2,613,550	\$1,378,223
Park Board				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,736,475	\$11,775,087	\$11,362,228	\$6,149,334
Cash and Cash Equivalents In Segregated Accounts	2,387	22,358	23,805	940
Property Taxes Receivable	6,379,930	6,107,911	6,379,930	6,107,911
Total Assets	\$12,118,792	\$17,905,356	\$17,765,963	\$12,258,185
Liabilities:				
Undistributed Monies	\$12,118,792	\$11,525,426	\$11,386,033	\$12,258,185
Total Liabilities	\$12,118,792	\$11,525,426	\$11,386,033	\$12,258,185
Family First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$409,354	\$1,431,757	\$1,446,357	\$394,754
Total Assets	\$409,354	\$1,431,757	\$1,446,357	\$394,754
Liabilities:				
Undistributed Monies	\$409,354	\$1,431,757	\$1,446,357	\$394,754
Total Liabilities	\$409,354	\$1,431,757	\$1,446,357	\$394,754
Emergency Management Agency				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$224,209	\$249,047	\$282,797	\$190,459
Total Assets	\$224,209	\$249,047	\$282,797	\$190,459
Liabilities:				
Undistributed Monies	\$224,209	\$249,047	\$282,797	\$190,459
Total Liabilities	\$224,209	\$249,047	\$282,797	\$190,459

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$127,203	\$361,087	\$370,681	\$117,609
Total Assets	\$127,203	\$361,087	\$370,681	\$117,609
Liabilities:				
Undistributed Monies	\$127,203	\$361,087	\$370,681	\$117,609
Total Liabilities	\$127,203	\$361,087	\$370,681	\$117,609
Geauga/Trumbull Solid Waste District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$334,170	\$1,674,668	\$1,315,554	\$693,284
Cash and Cash Equivalents In Segregated Accounts	1,273	1,595,775	1,546,377	50,671
Total Assets	\$335,443	\$3,270,443	\$2,861,931	\$743,955
Liabilities:				
Undistributed Monies	\$335,443	\$3,270,443	\$2,861,931	\$743,955
Total Liabilities	\$335,443	\$3,270,443	\$2,861,931	\$743,955
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$7,745	\$387,282	\$386,109	\$8,918
Total Assets	\$7,745	\$387,282	\$386,109	\$8,918
Liabilities:				
Due to Others	\$7,745	\$387,282	\$386,109	\$8,918
Total Liabilities	\$7,745	\$387,282	\$386,109	\$8,918
Building Standards Assessment				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,189	\$3,650	\$6,186	\$653
Total Assets	\$3,189	\$3,650	\$6,186	\$653
Liabilities:				
Undistributed Monies	\$3,189	\$3,650	\$6,186	\$653
Total Liabilities	\$3,189	\$3,650	\$6,186	\$653

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Court Agency				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$704,119	\$1,487,229	\$1,500,428	\$690,920
Total Assets	\$704,119	\$1,487,229	\$1,500,428	\$690,920
Liabilities:				
Undistributed Monies	\$704,119	\$1,487,229	\$1,500,428	\$690,920
Total Liabilities	\$704,119	\$1,487,229	\$1,500,428	\$690,920
Emergency Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$45,910	\$23,966	\$43,480	\$26,396
Total Assets	\$45,910	\$23,966	\$43,480	\$26,396
Liabilities:				
Due to Others	\$45,910	\$23,966	\$43,480	\$26,396
Total Liabilities	\$45,910	\$23,966	\$43,480	\$26,396
Hotel/Motel Excise Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$9,676	\$62,521	\$61,341	\$10,856
Total Assets	\$9,676	\$62,521	\$61,341	\$10,856
Liabilities:				
Intergovernmental Payable	\$9,676	\$62,521	\$61,341	\$10,856
Total Liabilities	\$9,676	\$62,521	\$61,341	\$10,856
Law Enforcement Trust - Prosecutor				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$43,861	\$16,348	\$19,201	\$41,008
Total Assets	\$43,861	\$16,348	\$19,201	\$41,008
Liabilities:				
Intergovernmental Payable	\$43,861	\$16,348	\$19,201	\$41,008
Total Liabilities	\$43,861	\$16,348	\$19,201	\$41,008

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Law Enforcement Trust - Sheriff				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$910	\$7,692	\$8,335	\$267
Cash and Cash Equivalents In Segregated Accounts	99,568	172,987	112,164	160,391
Total Assets	\$100,478	\$180,679	\$120,499	\$160,658
Liabilities:				
Intergovernmental Payable	\$100,478	\$180,679	\$120,499	\$160,658
Total Liabilities	\$100,478	\$180,679	\$120,499	\$160,658
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$223,118	\$223,118	\$4,453
Total Assets	\$4,453	\$223,118	\$223,118	\$4,453
Liabilities:				
Intergovernmental Payable	\$4,453	\$223,118	\$223,118	\$4,453
Total Liabilities	\$4,453	\$223,118	\$223,118	\$4,453
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,630	\$2,535	\$95
Total Assets	\$0	\$2,630	\$2,535	\$95
Liabilities:				
Intergovernmental Payable	\$0	\$2,630	\$2,535	\$95
Total Liabilities	\$0	\$2,630	\$2,535	\$95
Over/Double				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$151,935	\$47,980,793	\$48,046,632	\$86,096
Total Assets	\$151,935	\$47,980,793	\$48,046,632	\$86,096
Liabilities:				
Due to Others	\$151,935	\$47,980,793	\$48,046,632	\$86,096
Total Liabilities	\$151,935	\$47,980,793	\$48,046,632	\$86,096

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$798,193	\$58,583,679	\$58,818,878	\$562,994
Total Assets	\$798,193	\$58,583,679	\$58,818,878	\$562,994
Liabilities:				
Payroll Withholdings	\$798,193	\$58,583,679	\$58,818,878	\$562,994
Total Liabilities	\$798,193	\$58,583,679	\$58,818,878	\$562,994
Real Estate Tax Escrow				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,016,329	\$3,955,252	\$5,529,290	\$442,291
Total Assets	\$2,016,329	\$3,955,252	\$5,529,290	\$442,291
Liabilities:				
Undistributed Monies	\$2,016,329	\$3,955,252	\$5,529,290	\$442,291
Total Liabilities	\$2,016,329	\$3,955,252	\$5,529,290	\$442,291
Sheriff's Civil				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$308,537	\$3,297,648	\$3,452,038	\$154,147
Total Assets	\$308,537	\$3,297,648	\$3,452,038	\$154,147
Liabilities:				
Undistributed Monies	\$308,537	\$3,297,648	\$3,452,038	\$154,147
Total Liabilities	\$308,537	\$3,297,648	\$3,452,038	\$154,147
Sheriff's Inmate				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$5,185	\$136,597	\$133,470	\$8,312
Totals Assets	\$5,185	\$136,597	\$133,470	\$8,312
Liabilities:				
Undistributed Monies	\$5,185	\$136,597	\$133,470	\$8,312
Total Liabilities	\$5,185	\$136,597	\$133,470	\$8,312

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Telephone Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$12,533	\$116,312	\$128,845	\$0
Totals Assets	\$12,533	\$116,312	\$128,845	\$0
Liabilities:				
Undistributed Monies	\$12,533	\$116,312	\$128,845	\$0
Total Liabilities	\$12,533	\$116,312	\$128,845	\$0
Undivided Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,487	\$2,577	\$4,031	\$1,033
Total Assets	\$2,487	\$2,577	\$4,031	\$1,033
Liabilities:				
Intergovernmental Payable	\$2,487	\$2,577	\$4,031	\$1,033
Total Liabilities	\$2,487	\$2,577	\$4,031	\$1,033
Undivided Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,072,508	\$2,150,031	\$3,324,589	\$897,950
Total Assets	\$2,072,508	\$2,150,031	\$3,324,589	\$897,950
Liabilities:				
Intergovernmental Payable	\$2,072,508	\$2,150,031	\$3,324,589	\$897,950
Total Liabilities	\$2,072,508	\$2,150,031	\$3,324,589	\$897,950
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, 2007*

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
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	\$2,447,871	\$2,447,871	\$0
Total Assets	\$0	\$2,447,871	\$2,447,871	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$2,447,871	\$2,447,871	\$0
Total Liabilities	\$0	\$2,447,871	\$2,447,871	\$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	\$38,087	\$539,007	\$546,909	\$30,185
Total Assets	\$38,087	\$539,007	\$546,909	\$30,185
Liabilities				
Undistributed Monies	\$38,087	\$539,007	\$546,909	\$30,185
Total Liabilities	\$38,087	\$539,007	\$546,909	\$30,185
Undivided Public Housing				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$34,269	\$34,269	\$28,975
Total Assets	\$28,975	\$34,269	\$34,269	\$28,975
Liabilities				
Undistributed Monies	\$28,975	\$34,269	\$34,269	\$28,975
Total Liabilities	\$28,975	\$34,269	\$34,269	\$28,975

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Undivided Tangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$128,641	\$12,729,157	\$12,254,457	\$603,341
Property Taxes Receivable	11,835,368	8,959,752	11,835,368	8,959,752
Total Assets	\$11,964,009	\$21,688,909	\$24,089,825	\$9,563,093
Liabilities:				
Intergovernmental Payable	\$11,964,009	\$9,853,541	\$12,254,457	\$9,563,093
Total Liabilities	\$11,964,009	\$9,853,541	\$12,254,457	\$9,563,093
Undivided Real Estate				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,979,911	\$150,830,160	\$148,795,359	\$5,014,712
Receivables				
Property Taxes	151,205,598	154,318,580	151,205,598	154,318,580
Special Assessments	5,136,175	5,041,599	5,136,175	5,041,599
Total Assets	\$159,321,684	\$310,190,339	\$305,137,132	\$164,374,891
Liabilities:				
Intergovernmental Payable	\$159,321,684	\$153,848,566	\$148,795,359	\$164,374,891
Total Liabilities	\$159,321,684	\$153,848,566	\$148,795,359	\$164,374,891
Undivided Forfeited Land				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,527	\$7,320	\$2,348	\$8,499
Total Assets	\$3,527	\$7,320	\$2,348	\$8,499
Liabilities:				
Intergovernmental Payable	\$3,527	\$7,320	\$2,348	\$8,499
Total Liabilities	\$3,527	\$7,320	\$2,348	\$8,499
Ohio Housing Trust				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$134,054	\$469,848	\$500,476	\$103,426
Total Assets	\$134,054	\$469,848	\$500,476	\$103,426
Liabilities:				
Intergovernmental Payable	\$134,054	\$469,848	\$500,476	\$103,426
Total Liabilities	\$134,054	\$469,848	\$500,476	\$103,426

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2007

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Geauga, Ashtabula, Portage Partnership				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$15,649	\$147,981	\$147,201	\$16,429
Total Assets	\$15,649	\$147,981	\$147,201	\$16,429
Liabilities:				
Undistributed Monies	\$15,649	\$147,981	\$147,201	\$16,429
Total Liabilities	\$15,649	\$147,981	\$147,201	\$16,429
County Home Resident Trust				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$141	\$10,651	\$10,792	\$0
Total Assets	\$141	\$10,651	\$10,792	\$0
Liabilities:				
Undistributed Monies	\$141	\$10,651	\$10,792	\$0
Total Liabilities	\$141	\$10,651	\$10,792	\$0
Newbury HUD Pass Through				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,759	\$10,578	\$181
Total Assets	\$0	\$10,759	\$10,578	\$181
Liabilities:				
Undistributed Monies	\$0	\$10,759	\$10,578	\$181
Total Liabilities	\$0	\$10,759	\$10,578	\$181
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$16,720,604	\$302,667,472	\$302,965,816	\$16,422,260
Cash and Cash Equivalents In Segregated Accounts	1,172,675	7,116,224	7,173,592	1,115,307
Receivables:				
Property Taxes	169,806,886	169,782,000	169,806,886	169,782,000
Special Assessments	5,136,175	5,041,599	5,136,175	5,041,599
Total Assets	\$192,836,340	\$484,607,295	\$485,082,469	\$192,361,166
Liabilities:				
Intergovernmental Payable	\$173,712,259	\$173,892,179	\$172,382,954	\$175,221,484
Undistributed Monies	18,120,298	28,796,335	30,461,355	16,455,278
Due to Others	205,590	48,392,041	48,476,221	121,410
Payroll Withholdings	798,193	58,583,679	58,818,878	562,994
Total Liabilities	\$192,836,340	\$309,664,234	\$310,139,408	\$192,361,166

**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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$7,257,900	\$6,885,412	\$6,876,766	(\$8,646)
Sales Tax	10,400,000	11,400,000	11,558,034	158,034
Charges for Services	3,481,800	4,893,681	5,005,337	111,656
Licenses and Permits	5,700	4,764	4,894	130
Fines and Forfeitures	91,000	137,897	140,851	2,954
Intergovernmental	2,149,327	3,377,407	3,473,997	96,590
Interest	1,400,000	2,330,000	2,359,982	29,982
Rentals	75,000	124,832	134,805	9,973
Other	498,750	733,430	772,446	39,016
Total Revenues	25,359,477	29,887,423	30,327,112	439,689
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	764,324	764,324	719,506	44,818
Materials and Supplies	8,000	8,000	4,979	3,021
Contract Services	1,000	1,000	0	1,000
Other	1,425,591	3,645,031	3,059,373	585,658
Capital Outlay	25,000	25,000	17,750	7,250
Microfilm Board				
Personal Services	206,454	198,154	196,941	1,213
Materials and Supplies	8,755	10,274	10,187	87
Other	14,034	20,854	20,805	49
Capital Outlay	12,149	12,112	12,100	12
Auditor				
Personal Services	662,159	656,659	613,095	43,564
Materials and Supplies	7,500	7,500	5,415	2,085
Contract Services	32,590	32,590	21,000	11,590
Other	13,000	15,000	12,003	2,997
Capital Outlay	1,500	5,000	5,000	0
Treasurer				
Personal Services	240,976	244,402	243,674	728
Materials and Supplies	1,500	500	499	1
Contract Services	24,000	24,000	23,394	606
Other	70,100	70,100	54,232	15,868
Capital Outlay	4,000	3,984	3,676	308

(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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$1,023,198	\$1,023,248	\$989,348	\$33,900
Materials and Supplies	18,000	18,000	15,000	3,000
Contract Services	12,500	12,500	9,999	2,501
Other	77,996	77,276	77,276	0
Budget Commission				
Materials and Supplies	300	300	300	0
Contract Services	0	18,000	100	17,900
Bureau of Inspection				
Other	75,000	75,000	72,066	2,934
Planning Commission				
Personal Services	243,508	228,322	228,321	1
Materials and Supplies	4,500	4,500	4,250	250
Other	15,506	33,212	19,875	13,337
Automatic Data Processing Board				
Personal Services	401,050	401,049	379,761	21,288
Materials and Supplies	5,000	7,500	7,416	84
Contract Services	121,000	121,000	78,552	42,448
Other	207,600	205,100	139,056	66,044
Capital Outlay	20,000	20,000	18,633	1,367
Board of Elections				
Personal Services	566,190	647,539	617,689	29,850
Materials and Supplies	12,875	12,875	12,429	446
Contract Services	117,420	115,420	110,841	4,579
Other	17,510	19,510	18,405	1,105
Capital Outlay	5,150	13,150	13,115	35
Maintenance and Operations				
Personal Services	548,867	547,414	525,737	21,677
Materials and Supplies	43,466	50,050	49,899	151
Contract Services	1,005,744	1,014,070	792,602	221,468
Other	518,302	631,433	528,833	102,600
Capital Outlay	26,743	24,000	24,000	0

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Personal Services	\$229,281	\$229,279	\$205,839	\$23,440
Materials and Supplies	9,500	5,500	4,975	525
Other	5,000	9,000	7,910	1,090
Total General Government Legislative and Executive	8,853,838	11,308,731	9,975,856	1,332,875
General Government:				
Judicial				
Common Pleas Court				
Personal Services	706,371	705,676	679,479	26,197
Materials and Supplies	4,500	6,500	6,447	53
Contract Services	10,000	5,000	4,752	248
Other	13,500	26,650	25,146	1,504
Capital Outlay	1,500	1,500	1,500	0
Jury Commission				
Personal Services	8,166	8,166	6,311	1,855
Materials and Supplies	500	500	500	0
Contract Services	150	150	146	4
Other	200	200	0	200
Court of Appeals				
Other	72,446	67,119	50,044	17,075
Juvenile Court				
Personal Services	389,996	391,197	351,617	39,580
Materials and Supplies	6,500	6,500	6,285	215
Contract Services	55,000	51,000	24,563	26,437
Other	64,200	67,598	59,019	8,579
Capital Outlay	1,200	1,200	1,200	0
Probate Court				
Personal Services	197,180	195,044	167,632	27,412
Materials and Supplies	7,000	7,000	6,994	6
Contract Services	7,000	7,000	6,318	682
Other	3,100	4,900	4,268	632
Capital Outlay	1,000	1,000	1,000	0

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Probation				
Personal Services	\$95,592	\$95,592	\$95,210	\$382
Materials and Supplies	400	400	400	0
Contract Services	150	0	0	0
Juvenile Probation				
Personal Services	265,708	265,447	262,541	2,906
Materials and Supplies	650	650	529	121
Contract Services	500	500	500	0
Other	7,400	7,400	7,368	32
Capital Outlay	300	300	300	0
Clerk of Courts				
Personal Services	392,163	416,507	391,751	24,756
Materials and Supplies	12,000	17,781	17,732	49
Contract Services	5,781	5,000	1,527	3,473
Other	12,732	7,732	6,729	1,003
Capital Outlay	24,000	24,000	9,901	14,099
Municipal Court				
Personal Services	137,392	154,533	147,323	7,210
Other	14,868	736	735	1
Law Library				
Personal Services	53,236	53,236	53,127	109
Public Defender				
Personal Services	248,310	261,876	260,879	997
Materials and Supplies	1,600	1,600	1,476	124
Contract Services	17,556	17,556	16,786	770
Other	11,000	12,074	7,763	4,311
Capital Outlay	0	3,880	2,812	1,068
Total General Government Judicial	2,850,847	2,900,700	2,688,610	212,090
Public Safety				
Detention Home				
Other	430,000	430,000	425,735	4,265

(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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner				
Personal Services	\$70,488	\$70,118	\$69,961	\$157
Materials and Supplies	800	800	773	27
Contract Services	45,000	45,000	36,634	8,366
Other	3,000	2,859	2,859	0
Lab and Morgue				
Personal Services	203,315	203,889	203,827	62
Materials and Supplies	2,000	2,000	1,955	45
Other	36,000	36,457	30,064	6,393
Capital Outlay	0	23,567	23,567	0
Sheriff				
Personal Services	8,178,723	8,299,864	8,254,009	45,855
Materials and Supplies	377,585	507,122	505,649	1,473
Contract Services	187,713	306,740	306,320	420
Other	30,000	36,249	35,990	259
Capital Outlay	348,575	362,295	362,295	0
Building Department				
Personal Services	387,675	387,814	384,329	3,485
Materials and Supplies	3,000	9,608	9,607	1
Contract Services	42,700	37,611	37,611	0
Other	9,000	7,675	7,130	545
Capital Outlay	18,000	25,418	25,418	0
Total Public Safety	<u>10,373,574</u>	<u>10,795,086</u>	<u>10,723,733</u>	<u>71,353</u>
Public Works				
Engineer				
Personal Services	139,963	139,718	136,282	3,436
Materials and Supplies	3,500	3,500	1,897	1,603
Other	19,000	24,271	22,171	2,100
Capital Outlay	1,000	1,000	0	1,000
Total Public Works	<u>163,463</u>	<u>168,489</u>	<u>160,350</u>	<u>8,139</u>
Health				
Cooperative Extension Service				
Grants	275,622	275,190	275,190	0
Soil and Water				
Grants	173,000	173,000	173,000	0
Other Agriculture Programs				
Grants	6,057	6,062	5,929	133

(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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Health Programs Grants	\$278,175	\$280,358	\$76,907	\$203,451
Total Health	732,854	734,610	531,026	203,584
Human Services				
Veterans Services				
Personal Services	216,171	218,444	183,303	35,141
Other	216,500	216,500	113,311	103,189
Capital Outlay	12,000	12,000	5,303	6,697
Total Human Services	444,671	446,944	301,917	145,027
Total Expenditures	23,419,247	26,354,560	24,381,492	1,973,068
Excess of Revenues Over Expenditures	1,940,230	3,532,863	5,945,620	2,412,757
Other Financing Sources (Uses):				
Transfers In	460,000	0	0	0
Transfers Out	(4,403,645)	(7,232,661)	(5,701,330)	1,531,331
Advances In	0	176,248	176,248	0
Advances Out	0	(105,480)	(105,480)	0
Total Other Financing Sources (Uses)	(3,943,645)	(7,161,893)	(5,630,562)	1,531,331
Net Change in Fund Balance	(2,003,415)	(3,629,030)	315,058	3,944,088
Fund Balance at Beginning of Year	4,006,464	4,006,464	4,006,464	0
Unexpended Prior Year Encumbrances	207,456	207,456	207,456	0
Fund Balance at End of Year	\$2,210,505	\$584,890	\$4,528,978	\$3,944,088

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$8,036,843	\$8,036,843	\$7,973,020	(\$63,823)
Charges for Services	320,650	320,650	342,638	21,988
Intergovernmental	6,454,387	6,636,909	7,792,888	1,155,979
Interest	1,800	1,800	2,356	556
Other	6,900	6,900	57,316	50,416
Total Revenues	<u>14,820,580</u>	<u>15,003,102</u>	<u>16,168,218</u>	<u>1,165,116</u>
Expenditures:				
Current:				
Human Services				
Personal Services	11,859,614	11,367,546	10,996,885	370,661
Materials and Supplies	407,457	402,415	343,251	59,164
Contract Services	1,251,193	1,533,715	1,313,486	220,229
Other	600,110	634,694	482,068	152,626
Capital Outlay	221,900	630,670	516,174	114,496
Total Expenditures	<u>14,340,274</u>	<u>14,569,040</u>	<u>13,651,864</u>	<u>917,176</u>
Excess of Revenues Over Expenditures	<u>480,306</u>	<u>434,062</u>	<u>2,516,354</u>	<u>2,082,292</u>
Other Financing Sources (Uses):				
Transfers In	271,200	88,678	0	(88,678)
Transfers Out	(1,086,370)	(857,604)	(847,120)	10,484
Total Other Financing Sources (Uses)	<u>(815,170)</u>	<u>(768,926)</u>	<u>(847,120)</u>	<u>(78,194)</u>
Net Change in Fund Balance	(334,864)	(334,864)	1,669,234	2,004,098
Fund Balance at Beginning of Year	4,794,920	4,794,920	4,794,920	0
Unexpended Prior Year Encumbrances	47,938	47,938	47,938	0
Fund Balance at End of Year	<u>\$4,507,994</u>	<u>\$4,507,994</u>	<u>\$6,512,092</u>	<u>\$2,004,098</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Health
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$2,571,235	\$2,571,235	\$2,530,774	(\$40,461)
Intergovernmental	3,687,986	3,706,833	4,106,911	400,078
Other	60,500	41,653	41,828	175
Total Revenues	<u>6,319,721</u>	<u>6,319,721</u>	<u>6,679,513</u>	<u>359,792</u>
Expenditures:				
Current:				
Health				
Personal Services	384,951	398,933	398,159	774
Materials and Supplies	7,500	7,500	6,122	1,378
Contract Services	5,853,689	6,374,707	6,364,957	9,750
Other	61,000	76,000	67,096	8,904
Capital Outlay	12,000	27,000	27,000	0
Total Expenditures	<u>6,319,140</u>	<u>6,884,140</u>	<u>6,863,334</u>	<u>20,806</u>
Net Change in Fund Balance	581	(564,419)	(183,821)	380,598
Fund Balance at Beginning of Year	3,342,290	3,342,290	3,342,290	0
Unexpended Prior Year Encumbrances	240,584	240,584	240,584	0
Fund Balance at End of Year	<u><u>\$3,583,455</u></u>	<u><u>\$3,018,455</u></u>	<u><u>\$3,399,053</u></u>	<u><u>\$380,598</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$1,364,800	\$1,364,800	\$1,345,936	(\$18,864)
Intergovernmental	156,214	436,625	468,311	31,686
Special Assessments	270,000	370,000	407,507	37,507
Interest	150,000	5,844	5,844	0
Total Revenues	<u>1,941,014</u>	<u>2,177,269</u>	<u>2,227,598</u>	<u>50,329</u>
Expenditures:				
Debt Service:				
Bond Retirement				
Principal Retirement	1,979,750	547,191	500,431	46,760
Interest and Fiscal Charges	195,332	195,331	195,330	1
Note Retirement				
Principal Retirement	8,797,625	9,000,000	9,000,000	0
Interest and Fiscal Charges	119,250	443,250	443,250	0
Mortgage Revenue Bond				
Principal Retirement	7,000	7,000	7,000	0
Interest and Fiscal Charges	7,150	7,150	7,150	0
Total Expenditures	<u>11,106,107</u>	<u>10,199,922</u>	<u>10,153,161</u>	<u>46,761</u>
Excess of Revenues Under Expenditures	<u>(9,165,093)</u>	<u>(8,022,653)</u>	<u>(7,925,563)</u>	<u>97,090</u>
Other Financing Sources:				
Transfers In	1,010,092	629,444	1,402,002	772,558
Notes Issued	8,200,000	7,345,000	7,345,000	0
Total Other Financing Sources	<u>9,210,092</u>	<u>7,974,444</u>	<u>8,747,002</u>	<u>772,558</u>
Net Change in Fund Balance	44,999	(48,209)	821,439	869,648
Fund Balances at Beginning of Year	1,343,721	1,343,721	1,343,721	0
Fund Balances at End of Year	<u><u>\$1,388,720</u></u>	<u><u>\$1,295,512</u></u>	<u><u>\$2,165,160</u></u>	<u><u>\$869,648</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$475,000	\$446,922	\$446,923	\$1
Interest	20,500	20,500	86,985	66,485
Other	0	0	1,180	1,180
Total Revenues	<u>495,500</u>	<u>467,422</u>	<u>535,088</u>	<u>67,666</u>
Expenditures:				
Current:				
Public Works				
Contract Services	237,620	540,256	334,516	205,740
Other	0	5,000	1,545	3,455
Capital Outlay	510,790	1,709,602	1,653,017	56,585
Total Expenditures	<u>748,410</u>	<u>2,254,858</u>	<u>1,989,078</u>	<u>265,780</u>
Excess of Revenues Under Expenditures	<u>(252,910)</u>	<u>(1,787,436)</u>	<u>(1,453,990)</u>	<u>333,446</u>
Other Financing Sources:				
Transfers In	287,120	447,435	432,434	(15,001)
Total Other Financing Sources	<u>287,120</u>	<u>447,435</u>	<u>432,434</u>	<u>(15,001)</u>
Net Change in Fund Balance	34,210	(1,340,001)	(1,021,556)	318,445
Fund Balance at Beginning of Year	1,985,188	1,985,188	1,985,188	0
Unexpended Prior Year Encumbrances	173,000	173,000	173,000	0
Fund Balance at End of Year	<u><u>\$2,192,398</u></u>	<u><u>\$818,187</u></u>	<u><u>\$1,136,632</u></u>	<u><u>\$318,445</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, 2007

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$4,650,000	\$4,468,050	\$4,491,452	\$23,402
Interest	75,000	75,000	168,413	93,413
Tap-in Fees	0	513,750	513,750	0
OWDA Loan Proceeds	577,103	2,974,405	3,154,012	179,607
Other	830,000	751,947	893,173	141,226
Intergovernmental	5,600,000	1,600,000	1,178,860	(421,140)
Total Revenues	11,732,103	10,383,152	10,399,660	16,508
Expenses:				
Personal Services	1,871,949	1,900,610	1,877,134	23,476
Materials and Supplies	301,500	410,071	396,409	13,662
Contract Services	1,555,000	2,287,927	2,287,927	0
Other	82,500	890,143	874,132	16,011
Capital Outlay	1,615,603	2,379,127	2,249,867	129,260
Principal Retirement	735,000	844,000	843,238	762
Interest and Fiscal Charges	450,000	450,000	433,591	16,409
Total Expenses	6,611,552	9,161,878	8,962,298	199,580
Excess of Revenues Over Expenses	5,120,551	1,221,274	1,437,362	216,088
Transfers In	650,000	(1,049)	80,000	81,049
Transfers Out	(720,000)	(107,958)	(33,153)	74,805
Net Change in Fund Equity	5,050,551	1,112,267	1,484,209	371,942
Fund Equity at Beginning of Year	204,812	204,812	204,812	0
Unexpended Prior Year Encumbrances	821,869	821,869	821,869	0
Fund Equity at End of Year	\$6,077,232	\$2,138,948	\$2,510,890	\$371,942

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$565,000	\$1,006,000	\$1,100,978	\$94,978
Tap-in Fees	0	9,000	9,000	0
Other	100,000	100,000	95,043	(4,957)
Total Revenues	<u>665,000</u>	<u>1,115,000</u>	<u>1,205,021</u>	<u>90,021</u>
Expenses:				
Personal Services	179,856	179,737	177,642	2,095
Materials and Supplies	37,500	45,119	40,445	4,674
Contract Services	387,500	873,500	803,546	69,954
Other	6,250	85,570	85,164	406
Capital Outlay	52,500	45,000	30,473	14,527
Total Expenses	<u>663,606</u>	<u>1,228,926</u>	<u>1,137,270</u>	<u>91,656</u>
Net Change in Fund Equity	1,394	(113,926)	67,751	181,677
Fund Equity at Beginning of Year	388,324	388,324	388,324	0
Unexpended Prior Year Encumbrances	17,115	17,115	17,115	0
Fund Equity at End of Year	<u>\$406,833</u>	<u>\$291,513</u>	<u>\$473,190</u>	<u>\$181,677</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$1,600	\$1,600	\$0
Total Revenues	<u>0</u>	<u>1,600</u>	<u>1,600</u>	<u>0</u>
Expenses:				
Personal Services	10,920	10,920	10,773	147
Materials and Supplies	400	400	0	400
Contract Services	20,000	20,000	0	20,000
Other	1,126	1,126	893	233
Total Expenses	<u>32,446</u>	<u>32,446</u>	<u>11,666</u>	<u>20,780</u>
Excess of Revenues Under Expenses	(32,446)	(30,846)	(10,066)	20,780
Transfers In	<u>33,000</u>	<u>8,689</u>	<u>8,689</u>	<u>0</u>
Net Change in Fund Equity	554	(22,157)	(1,377)	20,780
Fund Equity at Beginning of Year	23,757	23,757	23,757	0
Fund Equity at End of Year	<u>\$24,311</u>	<u>\$1,600</u>	<u>\$22,380</u>	<u>\$20,780</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$1,300,000	\$1,300,000	\$1,527,771	\$227,771
Other	6,000	6,000	4,017	(1,983)
Total Revenues	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,531,788</u>	<u>225,788</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	806,169	916,463	887,461	29,002
Materials and Supplies	34,500	29,500	22,700	6,800
Contract Services	306,000	711,000	697,573	13,427
Other	78,000	110,192	94,977	15,215
Capital Outlay	75,000	49,686	33,770	15,916
Total Expenditures	<u>1,299,669</u>	<u>1,816,841</u>	<u>1,736,481</u>	<u>80,360</u>
Net Change in Fund Balance	6,331	(510,841)	(204,693)	306,148
Fund Balance at Beginning of Year	841,559	841,559	841,559	0
Unexpended Prior Year Encumbrances	41,589	41,589	41,589	0
Fund Balance at End of Year	<u><u>\$889,479</u></u>	<u><u>\$372,307</u></u>	<u><u>\$678,455</u></u>	<u><u>\$306,148</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$100,000	\$100,000	\$236,147	\$136,147
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>236,147</u>	<u>136,147</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	137,340	154,802	145,267	9,535
Materials and Supplies	4,000	4,000	4,000	0
Other	34,000	45,500	40,574	4,926
Capital Outlay	10,000	310,000	306,985	3,015
Total Expenditures	<u>185,340</u>	<u>514,302</u>	<u>496,826</u>	<u>17,476</u>
Net Change in Fund Balance	(85,340)	(414,302)	(260,679)	153,623
Fund Balance at Beginning of Year	987,617	987,617	987,617	0
Unexpended Prior Year Encumbrances	2,171	2,171	2,171	0
Fund Balance at End of Year	<u><u>\$904,448</u></u>	<u><u>\$575,486</u></u>	<u><u>\$729,109</u></u>	<u><u>\$153,623</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$140,000	\$261,581	\$273,905	\$12,324
Total Revenues	<u>140,000</u>	<u>261,581</u>	<u>273,905</u>	<u>12,324</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	197,700	223,276	223,146	130
Materials and Supplies	3,000	3,400	3,201	199
Contract Services	48,000	37,350	34,123	3,227
Other	14,500	21,500	20,302	1,198
Capital Outlay	3,000	3,000	2,347	653
Total Expenditures	<u>266,200</u>	<u>288,526</u>	<u>283,119</u>	<u>5,407</u>
Excess of Revenues Under Expenditures	<u>(126,200)</u>	<u>(26,945)</u>	<u>(9,214)</u>	<u>17,731</u>
Other Financing Sources:				
Transfers In	124,000	2,419	0	(2,419)
Total Other Financing Sources	<u>124,000</u>	<u>2,419</u>	<u>0</u>	<u>(2,419)</u>
Net Change in Fund Balance	(2,200)	(24,526)	(9,214)	15,312
Fund Balance at Beginning of Year	24,581	24,581	24,581	0
Unexpended Prior Year Encumbrances	3,442	3,442	3,442	0
Fund Balance at End of Year	<u>\$25,823</u>	<u>\$3,497</u>	<u>\$18,809</u>	<u>\$15,312</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Recorder Micrographics
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$61,500	\$61,500	\$72,668	\$11,168
Total Revenues	<u>61,500</u>	<u>61,500</u>	<u>72,668</u>	<u>11,168</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	90,000	90,000	86,294	3,706
Capital Outlay	15,000	15,000	0	15,000
Total Expenditures	<u>105,000</u>	<u>105,000</u>	<u>86,294</u>	<u>18,706</u>
Net Change in Fund Balance	(43,500)	(43,500)	(13,626)	29,874
Fund Balance at Beginning of Year	106,205	106,205	106,205	0
Unexpended Prior Year Encumbrances	4,709	4,709	4,709	0
Fund Balance at End of Year	<u>\$67,414</u>	<u>\$67,414</u>	<u>\$97,288</u>	<u>\$29,874</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Escrow Interest
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$4,000	\$4,000	\$29,690	\$25,690
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>29,690</u>	<u>25,690</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Other	0	1,462	1,462	0
Total Expenditures	<u>0</u>	<u>1,462</u>	<u>1,462</u>	<u>0</u>
Net Change in Fund Balance	4,000	2,538	28,228	25,690
Fund Balance at Beginning of Year	45,867	45,867	45,867	0
Fund Balance at End of Year	<u>\$49,867</u>	<u>\$48,405</u>	<u>\$74,095</u>	<u>\$25,690</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$3,000	\$11,213	\$8,213
Interest	3,000	0	0	0
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>11,213</u>	<u>8,213</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Other	3,000	5,440	3,195	2,245
Total Expenditures	<u>3,000</u>	<u>5,440</u>	<u>3,195</u>	<u>2,245</u>
Net Change in Fund Balance	0	(2,440)	8,018	10,458
Fund Balance at Beginning of Year	12,822	12,822	12,822	0
Fund Balance at End of Year	<u>\$12,822</u>	<u>\$10,382</u>	<u>\$20,840</u>	<u>\$10,458</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Help America Vote
Budget Basis
For the Year Ended December 31, 2007*

	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:				
Legislative and Executive				
Capital Outlay	0	2,638	2,638	0
Total Expenditures	<u>0</u>	<u>2,638</u>	<u>2,638</u>	<u>0</u>
Net Change in Fund Balance	0	(2,638)	(2,638)	0
Fund Balance at Beginning of Year	2,638	2,638	2,638	0
Fund Balance at End of Year	<u><u>\$2,638</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
Certificate of Title
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$300,000	\$300,000	\$329,344	\$29,344
Other	0	0	22	22
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>329,366</u>	<u>29,366</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	257,667	300,985	292,643	8,342
Materials and Supplies	12,000	12,000	8,011	3,989
Contract Services	600	600	0	600
Other	15,250	15,249	7,539	7,710
Total Expenditures	<u>285,517</u>	<u>328,834</u>	<u>308,193</u>	<u>20,641</u>
Net Change in Fund Balance	14,483	(28,834)	21,173	50,007
Fund Balance at Beginning of Year	325,660	325,660	325,660	0
Unexpended Prior Year Encumbrances	3,035	3,035	3,035	0
Fund Balance at End of Year	<u>\$343,178</u>	<u>\$299,861</u>	<u>\$349,868</u>	<u>\$50,007</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
CASA
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$27,513	\$27,513	\$31,597	\$4,084
Other	1,300	1,300	890	(410)
Total Revenues	<u>28,813</u>	<u>28,813</u>	<u>32,487</u>	<u>3,674</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	115,936	119,349	109,850	9,499
Materials and Supplies	2,000	2,500	2,500	0
Other	9,250	8,750	6,866	1,884
Capital Outlay	500	3,500	3,500	0
Total Expenditures	<u>127,686</u>	<u>134,099</u>	<u>122,716</u>	<u>11,383</u>
Excess of Revenues Under Expenditures	<u>(98,873)</u>	<u>(105,286)</u>	<u>(90,229)</u>	<u>15,057</u>
Other Financing Sources:				
Transfers In	98,874	98,874	98,874	0
Total Other Financing Sources	<u>98,874</u>	<u>98,874</u>	<u>98,874</u>	<u>0</u>
Net Change in Fund Balance	1	(6,412)	8,645	15,057
Fund Balance at Beginning of Year	39,276	39,276	39,276	0
Unexpended Prior Year Encumbrances	633	633	633	0
Fund Balance at End of Year	<u>\$39,910</u>	<u>\$33,497</u>	<u>\$48,554</u>	<u>\$15,057</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Intensive Supervision
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$42,145	\$43,780	\$44,721	\$941
Other	0	3,310	3,435	125
Total Revenues	<u>42,145</u>	<u>47,090</u>	<u>48,156</u>	<u>1,066</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	37,822	40,889	37,890	2,999
Contract Services	0	3,064	3,064	0
Other	4,323	9,568	8,345	1,223
Total Expenditures	<u>42,145</u>	<u>53,521</u>	<u>49,299</u>	<u>4,222</u>
Net Change in Fund Balance	0	(6,431)	(1,143)	5,288
Fund Balance at Beginning of Year	6,509	6,509	6,509	0
Fund Balance at End of Year	<u>\$6,509</u>	<u>\$78</u>	<u>\$5,366</u>	<u>\$5,288</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$221,256	\$221,256	\$275,553	\$54,297
Total Revenues	<u>221,256</u>	<u>221,256</u>	<u>275,553</u>	<u>54,297</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	162,318	162,318	152,329	9,989
Materials and Supplies	5,700	5,700	1,086	4,614
Contract Services	73,000	136,007	131,043	4,964
Other	10,123	15,123	11,182	3,941
Total Expenditures	<u>251,141</u>	<u>319,148</u>	<u>295,640</u>	<u>23,508</u>
Excess of Revenues Under Expenditures	<u>(29,885)</u>	<u>(97,892)</u>	<u>(20,087)</u>	<u>77,805</u>
Other Financing Uses:				
Transfers Out	(50,000)	0	0	0
Total Other Financing Uses	<u>(50,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(79,885)	(97,892)	(20,087)	77,805
Fund Balance at Beginning of Year	305,921	305,921	305,921	0
Unexpended Prior Year Encumbrances	3,042	3,042	3,042	0
Fund Balance at End of Year	<u><u>\$229,078</u></u>	<u><u>\$211,071</u></u>	<u><u>\$288,876</u></u>	<u><u>\$77,805</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Volunteer Guardianship
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$11,226	\$11,226	\$0
Total Revenues	<u>0</u>	<u>11,226</u>	<u>11,226</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	15,000	11,250	11,250	0
Total Expenditures	<u>15,000</u>	<u>11,250</u>	<u>11,250</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(15,000)</u>	<u>(24)</u>	<u>(24)</u>	<u>0</u>
Other Financing Sources:				
Transfers In	15,000	0	0	0
Total Other Financing Sources	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(24)	(24)	0
Fund Balance at Beginning of Year	85	85	85	0
Fund Balance at End of Year	<u>\$85</u>	<u>\$61</u>	<u>\$61</u>	<u>\$0</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$29,000	\$29,000	\$0
Other	0	227	240	13
Total Revenues	0	29,227	29,240	13
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	148,452	148,453	148,453	0
Materials and Supplies	10,000	7,500	7,500	0
Contract Services	44,314	30,342	30,342	0
Other	21,500	81,821	81,821	0
Capital Outlay	24,000	39,067	39,067	0
Total Expenditures	248,266	307,183	307,183	0
Excess of Revenues Under Expenditures	(248,266)	(277,956)	(277,943)	13
Other Financing Sources:				
Transfers In	420,727	248,266	248,266	0
Total Other Financing Sources	420,727	248,266	248,266	0
Net Change in Fund Balance	172,461	(29,690)	(29,677)	13
Fund Balance at Beginning of Year	22,476	22,476	22,476	0
Unexpended Prior Year Encumbrances	58,520	58,520	58,520	0
Fund Balance at End of Year	\$253,457	\$51,306	\$51,319	\$13

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$11,050	\$11,050	\$11,538	\$488
Total Revenues	<u>11,050</u>	<u>11,050</u>	<u>11,538</u>	<u>488</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	8,000	8,000	7,584	416
Other	3,050	3,050	2,720	330
Total Expenditures	<u>11,050</u>	<u>11,050</u>	<u>10,304</u>	<u>746</u>
Net Change in Fund Balance	0	0	1,234	1,234
Fund Balance at Beginning of Year	21,852	21,852	21,852	0
Unexpended Prior Year Encumbrances	324	324	324	0
Fund Balance at End of Year	<u><u>\$22,176</u></u>	<u><u>\$22,176</u></u>	<u><u>\$23,410</u></u>	<u><u>\$1,234</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, 2007*

	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				
Other	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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$0	\$50	\$50
Total Revenues	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>
Expenditures:				
Current:				
General Government:				
Judicial				
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	50	50
Fund Balance at Beginning of Year	75	75	75	0
Fund Balance at End of Year	<u><u>\$75</u></u>	<u><u>\$75</u></u>	<u><u>\$125</u></u>	<u><u>\$50</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$550,000	\$450,000	\$685,675	\$235,675
Other	192,379	211,702	1,574	(210,128)
Total Revenues	<u>742,379</u>	<u>661,702</u>	<u>687,249</u>	<u>25,547</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	392,357	531,520	500,638	30,882
Materials and Supplies	2,500	7,300	3,528	3,772
Contract Services	33,500	108,500	90,254	18,246
Other	21,500	21,500	6,814	14,686
Capital Outlay	5,000	39,000	27,153	11,847
Total Expenditures	<u>454,857</u>	<u>707,820</u>	<u>628,387</u>	<u>79,433</u>
Excess of Revenues Over (Under) Expenditures	<u>287,522</u>	<u>(46,118)</u>	<u>58,862</u>	<u>104,980</u>
Other Financing Sources (Uses):				
Transfers In	148,766	0	0	0
Transfers Out	(434,720)	0	0	0
Total Other Financing Sources (Uses)	<u>(285,954)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,568	(46,118)	58,862	104,980
Fund Balance at Beginning of Year	118,676	118,676	118,676	0
Unexpended Prior Year Encumbrances	52,653	52,653	52,653	0
Fund Balance at End of Year	<u>\$172,897</u>	<u>\$125,211</u>	<u>\$230,191</u>	<u>\$104,980</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$80,000	\$80,572	\$84,512	\$3,940
Total Revenues	<u>80,000</u>	<u>80,572</u>	<u>84,512</u>	<u>3,940</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	33,656	28,506	28,120	386
Materials and Supplies	500	500	500	0
Contract Services	82,000	90,572	86,659	3,913
Other	5,000	5,000	5,000	0
Capital Outlay	20,000	15,000	3,646	11,354
Total Expenditures	<u>141,156</u>	<u>139,578</u>	<u>123,925</u>	<u>15,653</u>
Excess of Revenues Under Expenditures	<u>(61,156)</u>	<u>(59,006)</u>	<u>(39,413)</u>	<u>19,593</u>
Other Financing Sources (Uses):				
Transfers In	90,000	30,000	30,000	0
Operating Transfers Out	(41,715)	(41,715)	0	41,715
Total Other Financing Sources	<u>48,285</u>	<u>(11,715)</u>	<u>30,000</u>	<u>41,715</u>
Net Change in Fund Balance	(12,871)	(70,721)	(9,413)	61,308
Fund Balance at Beginning of Year	90,381	90,381	90,381	0
Unexpended Prior Year Encumbrances	5,731	5,731	5,731	0
Fund Balance at End of Year	<u>\$83,241</u>	<u>\$25,391</u>	<u>\$86,699</u>	<u>\$61,308</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$4,000	\$4,000	\$3,531	(\$469)
Other	8,000	8,000	22,371	14,371
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>25,902</u>	<u>13,902</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	524,069	470,985	461,961	9,024
Materials and Supplies	22,700	26,500	25,684	816
Contract Services	33,750	61,250	54,878	6,372
Other	9,950	9,450	8,240	1,210
Capital Outlay	4,000	3,700	3,700	0
Total Expenditures	<u>594,469</u>	<u>571,885</u>	<u>554,463</u>	<u>17,422</u>
Excess of Revenues Under Expenditures	<u>(582,469)</u>	<u>(559,885)</u>	<u>(528,561)</u>	<u>31,324</u>
Other Financing Sources:				
Transfers In	526,354	458,347	476,354	18,007
Total Other Financing Sources	<u>526,354</u>	<u>458,347</u>	<u>476,354</u>	<u>18,007</u>
Net Change in Fund Balance	<u>(56,115)</u>	<u>(101,538)</u>	<u>(52,207)</u>	<u>49,331</u>
Fund Balance at Beginning of Year	189,831	189,831	189,831	0
Unexpended Prior Year Encumbrances	4,310	4,310	4,310	0
Fund Balance at End of Year	<u><u>\$138,026</u></u>	<u><u>\$92,603</u></u>	<u><u>\$141,934</u></u>	<u><u>\$49,331</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
DARE Grant
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$84,275	\$78,775	\$55,788	(\$22,987)
Other	4,322	4,322	2,050	(2,272)
Total Revenues	88,597	83,097	57,838	(25,259)
Expenditures:				
Current:				
Public Safety				
Personal Services	88,719	93,589	83,859	9,730
Materials and Supplies	4,000	4,000	4,000	0
Other	200	200	0	200
Total Expenditures	92,919	97,789	87,859	9,930
Excess of Revenues Under Expenditures	(4,322)	(14,692)	(30,021)	(15,329)
Other Financing Sources:				
Transfers In	4,322	9,822	5,500	(4,322)
Total Other Financing Sources	4,322	9,822	5,500	(4,322)
Net Change in Fund Balance	0	(4,870)	(24,521)	(19,651)
Fund Balance at Beginning of Year	49,014	49,014	49,014	0
Unexpended Prior Year Encumbrances	2,599	2,599	2,599	0
Fund Balance at End of Year	\$51,613	\$46,743	\$27,092	(\$19,651)

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$460,000	\$435,000	\$439,531	\$4,531
Charges for Services	122,000	100,600	56,708	(43,892)
Fines and Forfeitures	75,000	105,000	123,674	18,674
Intergovernmental	5,320,000	5,248,000	5,294,404	46,404
Interest	25,000	75,000	69,775	(5,225)
Other	3,000	23,400	17,697	(5,703)
Total Revenues	<u>6,005,000</u>	<u>5,987,000</u>	<u>6,001,789</u>	<u>14,789</u>
Expenditures:				
Current:				
Public Works				
Personal Services	3,498,334	3,422,962	3,400,929	22,033
Materials and Supplies	818,000	776,000	685,777	90,223
Contract Services	614,236	1,726,000	1,571,642	154,358
Other	854,000	667,771	604,052	63,719
Capital Outlay	306,000	470,000	372,136	97,864
Claims	6,725	4,750	2,983	1,767
Total Expenditures	<u>6,097,295</u>	<u>7,067,483</u>	<u>6,637,519</u>	<u>429,964</u>
Excess of Revenues Under Expenditures	<u>(92,295)</u>	<u>(1,080,483)</u>	<u>(635,730)</u>	<u>444,753</u>
Other Financing Sources (Uses):				
Transfers In	95,000	98,000	98,000	0
Transfers Out	0	(249,335)	(249,335)	0
Advance Out	0	(125,000)	(125,000)	0
Total Other Financing Sources (Uses)	<u>95,000</u>	<u>(276,335)</u>	<u>(276,335)</u>	<u>0</u>
Net Change in Fund Balance	2,705	(1,356,818)	(912,065)	444,753
Fund Balance at Beginning of Year	1,356,824	1,356,824	1,356,824	0
Unexpended Prior Year Encumbrances	1,660	1,660	1,660	0
Fund Balance at End of Year	<u>\$1,361,189</u>	<u>\$1,666</u>	<u>\$446,419</u>	<u>\$444,753</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$6,000	\$5,921	\$6,165	\$244
Total Revenues	<u>6,000</u>	<u>5,921</u>	<u>6,165</u>	<u>244</u>
Expenditures:				
Current:				
Public Works				
Contract Services	6,000	17,374	5,698	11,676
Total Expenditures	<u>6,000</u>	<u>17,374</u>	<u>5,698</u>	<u>11,676</u>
Net Change in Fund Balance	0	(11,453)	467	11,920
Fund Balance at Beginning of Year	11,453	11,453	11,453	0
Fund Balance (Deficit) at End of Year	<u><u>\$11,453</u></u>	<u><u>\$0</u></u>	<u><u>\$11,920</u></u>	<u><u>\$11,920</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$8,100	\$8,100	\$6,770	(\$1,330)
Licenses and Permits	148,000	148,000	125,117	(\$22,883)
Fines and Forfeitures	13,000	13,000	6,302	(6,698)
Other	43,100	43,100	77,146	34,046
Total Revenues	<u>212,200</u>	<u>212,200</u>	<u>215,335</u>	<u>3,135</u>
Expenditures:				
Current:				
Health				
Personal Services	170,575	170,608	163,421	7,187
Materials and Supplies	24,000	36,467	24,153	12,314
Contract Services	5,000	5,000	2,826	2,174
Other	30,000	57,500	42,879	14,621
Capital Outlay	11,800	11,800	3,800	8,000
Claims	800	800	0	800
Total Expenditures	<u>242,175</u>	<u>282,175</u>	<u>237,079</u>	<u>45,096</u>
Net Change in Fund Balance	(29,975)	(69,975)	(21,744)	48,231
Fund Balance at Beginning of Year	86,012	86,012	86,012	0
Unexpended Prior Year Encumbrances	20,090	20,090	20,090	0
Fund Balance at End of Year	<u>\$76,127</u>	<u>\$36,127</u>	<u>\$84,358</u>	<u>\$48,231</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, 2007*

	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:				
Health				
Contract Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	1,747	1,747	1,747	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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$1,713,542	\$1,713,542	\$1,746,757	\$33,215
Intergovernmental	1,370,365	1,452,865	2,199,017	746,152
Other	66,650	66,650	50,586	(16,064)
Total Revenues	<u>3,150,557</u>	<u>3,233,057</u>	<u>3,996,360</u>	<u>763,303</u>
Expenditures:				
Current:				
Human Services				
Personal Services	0	102	102	0
Contract Services	1,000,500	3,504,180	3,343,033	161,147
Other	31,050	31,050	30,500	550
Grants	209,450	303,832	272,459	31,373
Total Expenditures	<u>1,241,000</u>	<u>3,839,164</u>	<u>3,646,094</u>	<u>193,070</u>
Excess of Revenues Over (Under) Expenditures	<u>1,909,557</u>	<u>(606,107)</u>	<u>350,266</u>	<u>956,373</u>
Other Financing Uses:				
Transfers Out	(1,963,680)	0	0	0
Total Other Financing Uses	<u>(1,963,680)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(54,123)	(606,107)	350,266	956,373
Fund Balance at Beginning of Year	989,243	989,243	989,243	0
Unexpended Prior Year Encumbrances	86,973	86,973	86,973	0
Fund Balance at End of Year	<u>\$1,022,093</u>	<u>\$470,109</u>	<u>\$1,426,482</u>	<u>\$956,373</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$925,000	\$936,000	\$936,191	\$191
Other	77,000	69,000	83,222	14,222
Total Revenues	<u>1,002,000</u>	<u>1,005,000</u>	<u>1,019,413</u>	<u>14,413</u>
Expenditures:				
Current:				
Human Services				
Contract Services	1,800,250	1,810,000	1,673,362	136,638
Total Expenditures	<u>1,800,250</u>	<u>1,810,000</u>	<u>1,673,362</u>	<u>136,638</u>
Excess of Revenues Under Expenditures	<u>(798,250)</u>	<u>(805,000)</u>	<u>(653,949)</u>	<u>151,051</u>
Other Financing Sources:				
Transfers In	798,250	610,000	610,000	0
Total Other Financing Sources	<u>798,250</u>	<u>610,000</u>	<u>610,000</u>	<u>0</u>
Net Change in Fund Balance	0	(195,000)	(43,949)	151,051
Fund Balance at Beginning of Year	296,700	296,700	296,700	0
Unexpended Prior Year Encumbrances	16,094	16,094	16,094	0
Fund Balance at End of Year	<u>\$312,794</u>	<u>\$117,794</u>	<u>\$268,845</u>	<u>\$151,051</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$305,000	\$305,000	\$309,514	\$4,514
Intergovernmental	723,649	723,649	1,154,562	430,913
Other	100,000	100,000	34	(99,966)
Total Revenues	<u>1,128,649</u>	<u>1,128,649</u>	<u>1,464,110</u>	<u>335,461</u>
Expenditures:				
Current:				
Human Services				
Personal Services	560,878	576,842	566,204	10,638
Materials and Supplies	763	963	650	313
Contract Services	83,187	683,527	546,817	136,710
Other	7,447	30,447	19,957	10,490
Capital Outlay	1,026	5,226	4,030	1,196
Total Expenditures	<u>653,301</u>	<u>1,297,005</u>	<u>1,137,658</u>	<u>159,347</u>
Excess of Revenues Over (Under) Expenditures	<u>475,348</u>	<u>(168,356)</u>	<u>326,452</u>	<u>494,808</u>
Other Financing Uses:				
Transfers Out	(475,348)	(25,008)	0	25,008
Total Other Financing Uses	<u>(475,348)</u>	<u>(25,008)</u>	<u>0</u>	<u>25,008</u>
Net Change in Fund Balance	0	(193,364)	326,452	519,816
Fund Balance at Beginning of Year	434,323	434,323	434,323	0
Unexpended Prior Year Encumbrances	3,694	3,694	3,694	0
Fund Balance at End of Year	<u>\$438,017</u>	<u>\$244,653</u>	<u>\$764,469</u>	<u>\$519,816</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$350,000	\$356,001	\$358,950	\$2,949
Intergovernmental	674,221	770,609	770,609	0
Other	6,000	9,080	10,382	1,302
Total Revenues	1,030,221	1,135,690	1,139,941	4,251
Expenditures:				
Current:				
Human Services				
Personal Services	898,734	920,848	892,239	28,609
Materials and Supplies	2,500	2,500	2,431	69
Contract Service	30,987	96,503	95,101	1,402
Other	105,000	293,870	275,811	18,059
Total Expenditures	1,037,221	1,313,721	1,265,582	48,139
Excess of Revenues Under Expenditures	(7,000)	(178,031)	(125,641)	52,390
Other Financing Sources (Uses):				
Transfers In	50,000	39,352	39,352	0
Transfers Out	(43,000)	0	0	0
Advances In	0	102,150	102,150	0
Total Other Financing Sources (Uses)	7,000	141,502	141,502	0
Net Change in Fund Balance	0	(36,529)	15,861	52,390
Fund Balance at Beginning of Year	66,052	66,052	66,052	0
Unexpended Prior Year Encumbrances	2,024	2,024	2,024	0
Fund Balance at End of Year	\$68,076	\$31,547	\$83,937	\$52,390

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Aging
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$1,785,059	\$1,785,059	\$1,750,163	(\$34,896)
Intergovernmental	369,345	369,345	475,449	106,104
Other	151,000	151,000	215,203	64,203
Total Revenues	<u>2,305,404</u>	<u>2,305,404</u>	<u>2,440,815</u>	<u>135,411</u>
Expenditures:				
Current:				
Human Services				
Personal Services	1,365,163	1,360,755	1,356,594	4,161
Contract Services	356,500	402,000	395,702	6,298
Other	672,516	625,924	533,484	92,440
Capital Outlay	10,600	16,100	16,001	99
Total Expenditures	<u>2,404,779</u>	<u>2,404,779</u>	<u>2,301,781</u>	<u>102,998</u>
Net Change in Fund Balance	(99,375)	(99,375)	139,034	238,409
Fund Balance at Beginning of Year	709,659	709,659	709,659	0
Unexpended Prior Year Encumbrances	13,732	13,732	13,732	0
Fund Balance at End of Year	<u>\$624,016</u>	<u>\$624,016</u>	<u>\$862,425</u>	<u>\$238,409</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$232,000	\$232,000	\$242,078	\$10,078
Other	5,000	5,947	6,811	864
Total Revenues	<u>237,000</u>	<u>237,947</u>	<u>248,889</u>	<u>10,942</u>
Expenditures:				
Current:				
Human Services				
Personal Services	575,180	568,708	557,199	11,509
Materials and Supplies	46,500	46,500	46,427	73
Contract Services	51,000	59,300	58,661	639
Other	5,900	18,672	18,042	630
Capital Outlay	2,550	1,950	1,874	76
Total Expenditures	<u>681,130</u>	<u>695,130</u>	<u>682,203</u>	<u>12,927</u>
Excess of Revenues Under Expenditures	<u>(444,130)</u>	<u>(457,183)</u>	<u>(433,314)</u>	<u>23,869</u>
Other Financing Sources:				
Transfers In	444,130	400,000	400,000	0
Total Other Financing Sources	<u>444,130</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Net Change in Fund Balance	0	(57,183)	(33,314)	23,869
Fund Balance at Beginning of Year	86,130	86,130	86,130	0
Unexpended Prior Year Encumbrances	16,893	16,893	16,893	0
Fund Balance at End of Year	<u>\$103,023</u>	<u>\$45,840</u>	<u>\$69,709</u>	<u>\$23,869</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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$88,000	\$34,262	\$34,262	\$0
Total Revenues	<u>88,000</u>	<u>34,262</u>	<u>34,262</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Contracted Services	88,000	51,709	34,262	17,447
Total Expenditures	<u>88,000</u>	<u>51,709</u>	<u>34,262</u>	<u>17,447</u>
Net Change in Fund Balance	0	(17,447)	0	17,447
Fund Balance at Beginning of Year	17,447	17,447	17,447	0
Fund Balance at End of Year	<u>\$17,447</u>	<u>\$0</u>	<u>\$17,447</u>	<u>\$17,447</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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Donation	\$10,000	\$10,000	\$8,614	(\$1,386)
Interest	9,500	9,500	14,638	5,138
Total Revenues	<u>19,500</u>	<u>19,500</u>	<u>23,252</u>	<u>3,752</u>
Expenditures:				
Current:				
Human Services				
Other	0	10,000	1,400	8,600
Total Expenditures	<u>0</u>	<u>10,000</u>	<u>1,400</u>	<u>8,600</u>
Net Change in Fund Balance	19,500	9,500	21,852	12,352
Fund Balance at Beginning of Year	272,822	272,822	272,822	0
Fund Balance at End of Year	<u>\$292,322</u>	<u>\$282,322</u>	<u>\$294,674</u>	<u>\$12,352</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$3,453,555	\$4,025,271	\$4,125,267	\$99,996
Other	58,845	34,857	125,833	90,976
Total Revenues	<u>3,512,400</u>	<u>4,060,128</u>	<u>4,251,100</u>	<u>190,972</u>
Expenditures:				
Current:				
Human Services				
Personal Services	2,912,064	811,131	795,966	15,165
Materials and Supplies	66,873	142,973	86,034	56,939
Contract Services	1,402,336	2,450,463	2,370,103	80,360
Other	282,460	535,510	463,714	71,796
Capital Outlay	103,800	510,200	506,071	4,129
Total Expenditures	<u>4,767,533</u>	<u>4,450,277</u>	<u>4,221,888</u>	<u>228,389</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,255,133)</u>	<u>(390,149)</u>	<u>29,212</u>	<u>419,361</u>
Other Financing Sources (Uses):				
Transfers In	1,730,133	397,691	105,033	(292,658)
Transfers Out	(475,000)	(327,073)	(301,464)	25,609
Total Other Financing Sources (Uses)	<u>1,255,133</u>	<u>70,618</u>	<u>(196,431)</u>	<u>(267,049)</u>
Net Change in Fund Balance	0	(319,531)	(167,219)	152,312
Fund Balance at Beginning of Year	328,207	328,207	328,207	0
Unexpended Prior Year Encumbrances	87,863	87,863	87,863	0
Fund Balance at End of Year	<u><u>\$416,070</u></u>	<u><u>\$96,539</u></u>	<u><u>\$248,851</u></u>	<u><u>\$152,312</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Revolving Loan
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$20,000	\$25,569	\$25,569	\$0
Other	870,000	484,862	498,035	13,173
Total Revenues	<u>890,000</u>	<u>510,431</u>	<u>523,604</u>	<u>13,173</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	810,000	755,000	667,312	87,688
Total Expenditures	<u>810,000</u>	<u>755,000</u>	<u>667,312</u>	<u>87,688</u>
Excess of Revenues Over (Under) Expenditures	<u>80,000</u>	<u>(244,569)</u>	<u>(143,708)</u>	<u>100,861</u>
Other Financing Uses:				
Transfers Out	(275,000)	0	0	0
Total Other Financing Sources (Uses)	<u>(275,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(195,000)	(244,569)	(143,708)	100,861
Fund Balance at Beginning of Year	347,543	347,543	347,543	0
Unexpended Prior Year Encumbrances	26,028	26,028	26,028	0
Fund Balance at End of Year	<u>\$178,571</u>	<u>\$129,002</u>	<u>\$229,863</u>	<u>\$100,861</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Contributions/Donations	\$0	\$79,478	\$79,478	\$0
Total Revenues	<u>0</u>	<u>79,478</u>	<u>79,478</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Materials and Supplies	1,000	1,000	0	1,000
Other	9,000	32,125	24,964	7,161
Total Expenditures	<u>10,000</u>	<u>33,125</u>	<u>24,964</u>	<u>8,161</u>
Net Change in Fund Balance	(10,000)	46,353	54,514	8,161
Fund Balance at Beginning of Year	24,123	24,123	24,123	0
Fund Balance at End of Year	<u>\$14,123</u>	<u>\$70,476</u>	<u>\$78,637</u>	<u>\$8,161</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$0	\$996	\$996	\$0
Other	29,000	29,000	37,033	8,033
Total Revenues	<u>29,000</u>	<u>29,996</u>	<u>38,029</u>	<u>8,033</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	203,000	214,319	211,319	3,000
Total Expenditures	<u>203,000</u>	<u>214,319</u>	<u>211,319</u>	<u>3,000</u>
Excess of Revenues Under Expenditures	<u>(174,000)</u>	<u>(184,323)</u>	<u>(173,290)</u>	<u>11,033</u>
Other Financing Sources (Uses):				
Transfers In	205,000	204,004	205,000	(996)
Transfers Out	(5,000)	(3,681)	0	(3,681)
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>200,323</u>	<u>205,000</u>	<u>(4,677)</u>
Net Change in Fund Balance	26,000	16,000	31,710	15,710
Fund Balance at Beginning of Year	3,136	3,136	3,136	0
Fund Balance at End of Year	<u>\$29,136</u>	<u>\$19,136</u>	<u>\$34,846</u>	<u>\$15,710</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$10,000	\$10,000	\$12,675	\$2,675
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>12,675</u>	<u>2,675</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	10,000	13,000	2,517	10,483
Total Expenditures	<u>10,000</u>	<u>13,000</u>	<u>2,517</u>	<u>10,483</u>
Net Change in Fund Balance	0	(3,000)	10,158	13,158
Fund Balance at Beginning of Year	23,894	23,894	23,894	0
Fund Balance at End of Year	<u><u>\$23,894</u></u>	<u><u>\$20,894</u></u>	<u><u>\$34,052</u></u>	<u><u>\$13,158</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$68,000	\$65,000	\$65,208	\$208
Total Revenues	<u>68,000</u>	<u>65,000</u>	<u>65,208</u>	<u>208</u>
Expenditures:				
Public Works:				
Rotary	68,000	191,514	0	191,514
Total Expenditures	<u>68,000</u>	<u>191,514</u>	<u>0</u>	<u>191,514</u>
Net Change in Fund Balance	0	(126,514)	65,208	191,722
Fund Balance at Beginning of Year	126,514	126,514	126,514	0
Fund Balance at End of Year	<u>\$126,514</u>	<u>\$0</u>	<u>\$191,722</u>	<u>\$191,722</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$51,932	\$51,932	\$51,940	\$8
Total Revenues	<u>51,932</u>	<u>51,932</u>	<u>51,940</u>	<u>8</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	66,670	66,270	64,623	1,647
Materials and Supplies	1,000	1,400	1,029	371
Total Expenditures	<u>67,670</u>	<u>67,670</u>	<u>65,652</u>	<u>2,018</u>
Excess of Revenues Under Expenditures	<u>(15,738)</u>	<u>(15,738)</u>	<u>(13,712)</u>	<u>2,026</u>
Other Financing Sources (Uses):				
Transfers In	12,738	15,738	15,738	0
Advance In	3,000	3,000	3,000	0
Advance Out	0	(3,000)	(3,000)	0
Total Other Financing Sources (Uses)	<u>15,738</u>	<u>15,738</u>	<u>15,738</u>	<u>0</u>
Net Change in Fund Balance	0	0	2,026	2,026
Fund Balance at Beginning of Year	7,207	7,207	7,207	0
Unexpended Prior Year Encumbrances	29	29	29	0
Fund Balance at End of Year	<u>\$7,236</u>	<u>\$7,236</u>	<u>\$9,262</u>	<u>\$2,026</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$9,000	\$9,000	\$10,235	\$1,235
Total Revenues	<u>9,000</u>	<u>9,000</u>	<u>10,235</u>	<u>1,235</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	1,300	1,000	1,000	0
Other	3,700	14,926	14,520	406
Total Expenditures	<u>5,000</u>	<u>15,926</u>	<u>15,520</u>	<u>406</u>
Excess of Revenues Over (Under) Expenditures	<u>4,000</u>	<u>(6,926)</u>	<u>(5,285)</u>	<u>1,641</u>
Other Financing Uses:				
Transfers Out	(5,000)	0	0	0
Total Other Financing Uses	<u>(5,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,000)	(6,926)	(5,285)	1,641
Fund Balance at Beginning of Year	6,926	6,926	6,926	0
Unexpended Prior Year Encumbrances	1,250	1,250	1,250	0
Fund Balance at End of Year	<u>\$7,176</u>	<u>\$1,250</u>	<u>\$2,891</u>	<u>\$1,641</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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>0</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>
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, 2007*

	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				
Other Expenses	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 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, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Licenses and Permits	\$17,200	\$16,734	\$17,620	\$886
Total Revenues	<u>17,200</u>	<u>16,734</u>	<u>17,620</u>	<u>886</u>
Expenditures:				
Current:				
Public Safety				
Other	17,200	17,200	17,151	49
Total Expenditures	<u>17,200</u>	<u>17,200</u>	<u>17,151</u>	<u>49</u>
Net Change in Fund Balance	0	(466)	469	935
Fund Balance at Beginning of Year	17,151	17,151	17,151	0
Fund Balance at End of Year	<u>\$17,151</u>	<u>\$16,685</u>	<u>\$17,620</u>	<u>\$935</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$6,000	\$6,000	\$6,916	\$916
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>6,916</u>	<u>916</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	17,682	12,582	0	12,582
Materials and Supplies	200	2,500	0	2,500
Other	0	7,600	1,692	5,908
Total Expenditures	<u>17,882</u>	<u>22,682</u>	<u>1,692</u>	<u>20,990</u>
Net Change in Fund Balance	(11,882)	(16,682)	5,224	21,906
Fund Balance at Beginning of Year	22,391	22,391	22,391	0
Fund Balance at End of Year	<u>\$10,509</u>	<u>\$5,709</u>	<u>\$27,615</u>	<u>\$21,906</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, 2007*

	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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$200	\$200	\$225	\$25
Total Revenues	<u>200</u>	<u>200</u>	<u>225</u>	<u>25</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	0	225	225
Fund Balance at Beginning of Year	1,940	1,940	1,940	0
Fund Balance at End of Year	<u>\$1,940</u>	<u>\$1,940</u>	<u>\$2,165</u>	<u>\$225</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$59,405	\$45,554	\$45,554	\$0
Total Revenues	<u>59,405</u>	<u>45,554</u>	<u>45,554</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	75,213	76,328	75,724	604
Total Expenditures	<u>75,213</u>	<u>76,328</u>	<u>75,724</u>	<u>604</u>
Excess of Revenues Under Expenditures	<u>(15,808)</u>	<u>(30,774)</u>	<u>(30,170)</u>	<u>604</u>
Other Financing Sources:				
Transfers In	19,802	16,964	16,964	0
Total Other Financing Sources	<u>19,802</u>	<u>16,964</u>	<u>16,964</u>	<u>0</u>
Net Change in Fund Balance	3,994	(13,810)	(13,206)	604
Fund Balance at Beginning of Year	26,079	26,079	26,079	0
Fund Balance at End of Year	<u>\$30,073</u>	<u>\$12,269</u>	<u>\$12,873</u>	<u>\$604</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$80,000	\$92,004	\$92,004	\$0
Total Revenues	80,000	92,004	92,004	0
Expenditures:				
Current:				
Public Safety				
Materials and Supplies	60,000	83,000	78,972	4,028
Other	0	10,000	180	9,820
Capital Outlay	20,000	0	0	0
Total Expenditures	80,000	93,000	79,152	13,848
Net Change in Fund Balance	0	(996)	12,852	13,848
Fund Balance at Beginning of Year	1,827	1,827	1,827	0
Unexpended Prior Year Encumbrances	2,845	2,845	2,845	0
Fund Balance at End of Year	\$4,672	\$3,676	\$17,524	\$13,848

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$37,969	\$37,969	\$40,847	\$2,878
Total Revenues	<u>37,969</u>	<u>37,969</u>	<u>40,847</u>	<u>2,878</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	49,475	52,375	42,959	9,416
Other	0	348	299	49
Total Expenditures	<u>49,475</u>	<u>52,723</u>	<u>43,258</u>	<u>9,465</u>
Excess of Revenues Under Expenditures	<u>(11,506)</u>	<u>(14,754)</u>	<u>(2,411)</u>	<u>12,343</u>
Other Financing Sources:				
Transfers In	11,506	11,506	11,506	0
Total Other Financing Sources	<u>11,506</u>	<u>11,506</u>	<u>11,506</u>	<u>0</u>
Net Change in Fund Balance	0	(3,248)	9,095	12,343
Fund Balance at Beginning of Year	6,230	6,230	6,230	0
Fund Balance at End of Year	<u><u>\$6,230</u></u>	<u><u>\$2,982</u></u>	<u><u>\$15,325</u></u>	<u><u>\$12,343</u></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, 2007*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Advocate
Budget Basis
For the Year Ended December 31, 2007*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Other	\$0	\$0	\$0	
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$1,200	\$1,200	\$2,601	\$1,401
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>2,601</u>	<u>1,401</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	1,200	1,200	2,601	1,401
Fund Balance at Beginning of Year	14,559	14,559	14,559	0
Fund Balance at End of Year	<u><u>\$15,759</u></u>	<u><u>\$15,759</u></u>	<u><u>\$17,160</u></u>	<u><u>\$1,401</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$500	\$100	\$100	\$0
Total Revenues	500	100	100	0
Expenditures:				
Current:				
Public Safety				
Other	25,000	40,000	26,883	13,117
Total Expenditures	25,000	40,000	26,883	13,117
Net Change in Fund Balance	(24,500)	(39,900)	(26,783)	13,117
Fund Balance at Beginning of Year	76,947	76,947	76,947	0
Unexpended Prior Year Encumbrances	66	66	66	0
Fund Balance at End of Year	\$52,513	\$37,113	\$50,230	\$13,117

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$0	\$0	
Total Revenues	0	0	0	0
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	27,886	27,886	0
Total Expenditures	0	27,886	27,886	0
 Fund Balance at Beginning of Year	 27,886	 27,886	 27,886	 0
Fund Balance at End of Year	\$27,886	\$0	\$0	\$0

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at Beginning of Year	1,531	1,531	1,531	0
Fund Balance at End of Year	<u><u>\$1,531</u></u>	<u><u>\$1,531</u></u>	<u><u>\$1,531</u></u>	<u><u>\$0</u></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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$30,000	\$23,000	\$24,011	\$1,011
Total Revenues	<u>30,000</u>	<u>23,000</u>	<u>24,011</u>	<u>1,011</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	21,791	21,790	17,898	3,892
Materials and Supplies	5,000	5,000	803	4,197
Other	22,500	22,500	12,247	10,253
Total Expenditures	<u>49,291</u>	<u>49,290</u>	<u>30,948</u>	<u>18,342</u>
Net Change in Fund Balance	(19,291)	(26,290)	(6,937)	19,353
Fund Balance at Beginning of Year	31,359	31,359	31,359	0
Unexpended Prior Year Expenditures	1,221	1,221	1,221	0
Fund Balance at End of Year	<u>\$13,289</u>	<u>\$6,290</u>	<u>\$25,643</u>	<u>\$19,353</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$18,583	\$21,448	\$21,448	\$0
Total Revenues	<u>18,583</u>	<u>21,448</u>	<u>21,448</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	18,117	20,023	18,500	1,523
Contract Services	0	2,085	0	2,085
Other	466	395	385	10
Total Expenditures	<u>18,583</u>	<u>22,503</u>	<u>18,885</u>	<u>3,618</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,055)</u>	<u>2,563</u>	<u>3,618</u>
Other Financing Sources (Uses):				
Advances In	0	330	330	0
Advances Out	0	(330)	(330)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(1,055)	2,563	3,618
Fund Balance at Beginning of Year	1,055	1,055	1,055	0
Fund Balance at End of Year	<u>\$1,055</u>	<u>\$0</u>	<u>\$3,618</u>	<u>\$3,618</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Criminal Investigation
Budget Basis
For the Year Ended December 31, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$60,750	\$30,000	\$30,000	\$0
Other	20,250	23,642	23,642	0
Total Revenues	81,000	53,642	53,642	0
Expenditures:				
Current:				
Public Safety				
Personal Services	76,555	77,897	76,110	1,787
Contract Services	4,445	0	0	0
Total Expenditures	81,000	77,897	76,110	1,787
Excess of Revenues Over (Under) Expenditures	0	(24,255)	(22,468)	1,787
Other Financing Sources:				
Transfers In	0	20,250	20,250	0
Total Other Financing Sources	0	20,250	20,250	0
Net Change in Fund Balance	0	(4,005)	(2,218)	1,787
Fund Balance at Beginning of Year	4,005	4,005	4,005	0
Fund Balance at End of Year	\$4,005	\$0	\$1,787	\$1,787

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$158,390	\$86,577	\$77,425	(\$9,152)
Total Revenues	<u>158,390</u>	<u>86,577</u>	<u>77,425</u>	<u>(9,152)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	3,293	2,652	2,398	254
Materials and Supplies	3,500	1,645	1,645	0
Contract Services	68,255	34,799	34,799	0
Other	5,000	26,174	26,067	107
Capital Outlay	1,000	13,694	13,631	63
Total Expenditures	<u>81,048</u>	<u>78,964</u>	<u>78,540</u>	<u>424</u>
Net Change in Fund Balance	77,342	7,613	(1,115)	(8,728)
Fund Deficit at Beginning of Year	(7,613)	(7,613)	(7,613)	0
Unexpended Prior Year Expenditures	2,629	2,629	2,629	0
Fund Balance (Deficit) at End of Year	<u><u>\$72,358</u></u>	<u><u>\$2,629</u></u>	<u><u>(\$6,099)</u></u>	<u><u>(\$8,728)</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$42,800	\$147,306	\$159,521	\$12,215
Other	19,000	18,621	18,621	0
Total Revenues	61,800	165,927	178,142	12,215
Expenditures:				
Current:				
General Government:				
Judicial				
Other	1,500	1,500	0	1,500
Capital Outlay	40,000	1,075,461	1,015,635	59,826
Total Expenditures	41,500	1,076,961	1,015,635	61,326
Excess of Revenues Over (Under) Expenditures	20,300	(911,034)	(837,493)	73,541
Other Financing Sources (Uses):				
Transfers In	0	659,490	697,490	38,000
Transfers Out	(24,300)	(19,550)	0	19,550
Total Other Financing Sources (Uses)	(24,300)	639,940	697,490	57,550
Net Change in Fund Balance	(4,000)	(271,094)	(140,003)	131,091
Fund Balance at Beginning of Year	425,534	425,534	425,534	0
Unexpended Prior Year Encumbrances	3,069	3,069	3,069	0
Fund Balance at End of Year	\$424,603	\$157,509	\$288,600	\$131,091

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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property Taxes	\$2,965,088	\$2,925,000	\$2,869,001	(\$55,999)
Intergovernmental	305,717	936,400	1,117,926	181,526
Other	0	0	19,280	19,280
Total Revenues	<u>3,270,805</u>	<u>3,861,400</u>	<u>4,006,207</u>	<u>144,807</u>
Expenditures:				
Current:				
Public Works				
Materials and Supplies	250,000	100,000	100,000	0
Contract Services	3,161,400	4,305,416	3,401,378	904,038
Total Expenditures	<u>3,411,400</u>	<u>4,405,416</u>	<u>3,501,378</u>	<u>904,038</u>
Net Change in Fund Balance	(140,595)	(544,016)	504,829	1,048,845
Fund Balance at Beginning of Year	544,016	544,016	544,016	0
Fund Balance at End of Year	<u>\$403,421</u>	<u>\$0</u>	<u>\$1,048,845</u>	<u>\$1,048,845</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$1,500	\$1,500	\$2,500	\$1,000
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>2,500</u>	<u>1,000</u>
Expenditures:				
Current:				
Public Works				
Contract Service	100,000	1,008,610	206,582	802,028
Other	60,000	95,000	64,464	30,536
Capital Outlay	2,000,000	4,455,000	2,968,596	1,486,404
Total Expenditures	<u>2,160,000</u>	<u>5,558,610</u>	<u>3,239,642</u>	<u>2,318,968</u>
Excess of Revenues Under Expenditures	<u>(2,158,500)</u>	<u>(5,557,110)</u>	<u>(3,237,142)</u>	<u>2,319,968</u>
Other Financing Sources:				
Transfers In	2,300,000	2,149,000	2,149,000	0
Total Other Financing Sources	<u>2,300,000</u>	<u>2,149,000</u>	<u>2,149,000</u>	<u>0</u>
Net Change in Fund Balance	141,500	(3,408,110)	(1,088,142)	2,319,968
Fund Balance at Beginning of Year	3,680,655	3,680,655	3,680,655	0
Unexpended Prior Year Encumbrances	17,580	17,580	17,580	0
Fund Balance at End of Year	<u>\$3,839,735</u>	<u>\$290,125</u>	<u>\$2,610,093</u>	<u>\$2,319,968</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$0	\$0	\$3,726	\$3,726
Other	0	374,770	97,741	(277,029)
Total Revenues	<u>0</u>	<u>374,770</u>	<u>101,467</u>	<u>(273,303)</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	0	176,357	163,892	12,465
Total Expenditures	<u>0</u>	<u>176,357</u>	<u>163,892</u>	<u>12,465</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>198,413</u>	<u>(62,425)</u>	<u>(260,838)</u>
Other Financing Uses:				
Transfers Out	0	(18,050)	(18,050)	0
Total Other Financing Uses	<u>0</u>	<u>(18,050)</u>	<u>(18,050)</u>	<u>0</u>
Net Change in Fund Balance	0	180,363	(80,475)	(260,838)
Fund Deficit at Beginning of Year	(305,076)	(305,076)	(305,076)	0
Unexpended Prior Year Encumbrances	356,374	356,374	356,374	0
Fund Balance (Deficit) at End of Year	<u>\$51,298</u>	<u>\$231,661</u>	<u>(\$29,177)</u>	<u>(\$260,838)</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$880,000	\$455,154	\$455,154	\$0
Total Revenues	<u>880,000</u>	<u>455,154</u>	<u>455,154</u>	<u>0</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	1,080,000	501,900	488,881	13,019
Total Expenditures	<u>1,080,000</u>	<u>501,900</u>	<u>488,881</u>	<u>13,019</u>
Excess of Revenues Over (Under) Expenditures	<u>(200,000)</u>	<u>(46,746)</u>	<u>(33,727)</u>	<u>13,019</u>
Other Financing Sources:				
Transfers In	200,000	0	0	0
Total Other Financing Sources	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(46,746)	(33,727)	(13,019)
Fund Balance at Beginning of Year	46,786	46,786	46,786	0
Unexpended Prior Year Encumbrances	18,192	18,192	18,192	0
Fund Balance at End of Year	<u>\$64,978</u>	<u>\$18,232</u>	<u>\$31,251</u>	<u>(\$13,019)</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest Income	\$600	\$2,486	\$2,604	\$118
Other	30,000	9,765	9,765	0
Total Revenues	<u>30,600</u>	<u>12,251</u>	<u>12,369</u>	<u>118</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	30,000	56,000	55,504	496
Total Expenditures	<u>30,000</u>	<u>56,000</u>	<u>55,504</u>	<u>496</u>
Excess of Revenues Over (Under) Expenditures	<u>600</u>	<u>(43,749)</u>	<u>(43,135)</u>	<u>614</u>
Other Financing Uses:				
Transfers Out	(3,000)	(10,000)	0	10,000
Total Other Financing Uses	<u>(3,000)</u>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>
Net Change in Fund Balance	(2,400)	(53,749)	(43,135)	10,614
Fund Balance at Beginning of Year	53,846	53,846	53,846	0
Unexpended Prior Year Encumbrances	3,900	3,900	3,900	0
Fund Balance at End of Year	<u>\$55,346</u>	<u>\$3,997</u>	<u>\$14,611</u>	<u>\$10,614</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$158,456	\$216,407	\$216,407	\$0
Other	17,607	24,362	24,362	0
Total Revenues	<u>176,063</u>	<u>240,769</u>	<u>240,769</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	176,063	240,452	240,452	0
Total Expenditures	<u>176,063</u>	<u>240,452</u>	<u>240,452</u>	<u>0</u>
Net Change in Fund Balance	0	317	317	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$317</u>	<u>\$317</u>	<u>\$0</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, 2007*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest Income	\$0	\$152	\$152	\$0
Other	0	0	2,417	2,417
Total Revenues	<u>0</u>	<u>152</u>	<u>2,569</u>	<u>2,417</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	0	1,325	325	1,000
Total Expenditures	<u>0</u>	<u>1,325</u>	<u>325</u>	<u>1,000</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,173)</u>	<u>2,244</u>	<u>3,417</u>
Other Financing Uses:				
Transfers Out	0	(533)	0	533
Total Other Financing Uses	<u>0</u>	<u>(533)</u>	<u>0</u>	<u>533</u>
Net Change in Fund Balance	0	(1,706)	2,244	3,950
Fund Balance at Beginning of Year	1,858	1,858	1,858	0
Fund Balance (Deficit) at End of Year	<u>\$1,858</u>	<u>\$152</u>	<u>\$4,102</u>	<u>\$3,950</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-11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-12 – S-25
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-26 – S-36
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-37 – S-39
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-40 – S-43
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-44 – S-47
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 Six Years
(accrual basis of accounting)*

	<u>2007</u>	<u>2006</u>
Governmental Activities		
Invested in Capital Assets, Net of Related Debt	\$149,550,544	\$143,520,704
Restricted for:		
Capital Projects	8,254,037	7,992,996
Debt Service	1,758,433	803,501
911 Program	253,087	244,315
Mental Health	5,062,573	5,106,147
Children's Services	1,794,302	1,477,530
Public Assistance	228,127	174,944
MRDD	4,823,118	4,965,105
Aging	861,177	754,051
Revolving Loan	3,464,363	3,519,229
Real Estate Assessment	707,577	808,063
Delinquent Tax	728,074	978,307
Motor Vehicle License	4,385,728	4,370,379
Other Purposes	3,457,569	3,472,924
Unrestricted	11,064,105	11,101,021
<i>Total Governmental Activities Net Assets</i>	<u>196,392,814</u>	<u>189,289,216</u>
Business-Type Activities		
Invested in Capital Assets, Net of Related Debt	16,007,374	16,299,185
Unrestricted	4,581,904	4,088,482
<i>Total Business-Type Activities Net Assets</i>	<u>20,589,278</u>	<u>20,387,667</u>
Primary Government		
Invested in Capital Assets, Net of Related Debt	165,557,918	159,819,889
Restricted	35,778,165	34,667,491
Unrestricted	15,646,009	15,189,503
<i>Total Primary Government Net Assets</i>	<u>\$216,982,092</u>	<u>\$209,676,883</u>

2005	2004	2003	2002
\$137,923,002	\$124,672,960	\$117,278,406	\$113,107,509
6,035,499	8,267,941	4,975,098	5,263,716
1,054,453	1,301,913	869,192	919,616
319,589	1,128,312	263,439	278,722
4,658,091	2,684,469	3,839,693	4,062,442
1,199,639	603,429	988,870	1,046,236
225,520	0	185,898	196,682
3,224,662	855,245	2,658,108	2,812,312
579,215	494,938	477,450	505,148
3,650,717	3,976,571	3,009,308	3,183,885
933,432	0	769,434	814,070
517,456	0	426,542	451,287
4,248,544	0	3,502,101	3,705,266
3,469,519	11,011,522	2,859,946	3,025,858
10,344,229	8,045,969	5,490,492	5,862,026
<u>178,383,567</u>	<u>163,043,269</u>	<u>147,593,977</u>	<u>145,234,775</u>
9,268,828	14,630,154	16,004,714	11,998,081
5,142,832	4,854,351	4,600,785	485,779
<u>14,411,660</u>	<u>19,484,505</u>	<u>20,605,499</u>	<u>12,483,860</u>
147,191,830	139,303,114	133,283,120	125,105,590
30,116,336	30,324,340	24,825,079	26,265,240
15,487,061	12,900,320	10,091,277	6,347,805
<u>\$192,795,227</u>	<u>\$182,527,774</u>	<u>\$168,199,476</u>	<u>\$157,718,635</u>

Geauga County, Ohio

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

	2007	2006	2005
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$3,774,397	\$4,038,824	\$3,770,666
Judicial	980,045	829,666	826,455
Public Safety	2,667,837	1,061,732	721,582
Public Works	332,690	337,465	337,771
Health	142,257	145,813	158,279
Human Services	1,260,274	1,195,132	1,289,237
Operating Grants and Contributions	31,294,255	29,801,906	25,693,478
Capital Grants and Contributions	1,652,295	2,872,800	4,813,140
<i>Total Governmental Activities Program Revenues</i>	<u>42,104,050</u>	<u>40,283,338</u>	<u>37,610,608</u>
Business-Type Activities:			
Charges for Services			
Water Resources	4,496,702	4,382,480	4,129,892
Water District	1,105,098	519,912	532,586
Storm Water	1,600	4,400	0
Operating Grants and Contributions	1,193,010	1,166,295	145,620
Capital Grants and Contributions	815,298	288,400	410,700
<i>Total Business-Type Activities Program Revenues</i>	<u>7,611,708</u>	<u>6,361,487</u>	<u>5,218,798</u>
<i>Total Primary Government Program Revenues</i>	<u>49,715,758</u>	<u>46,644,825</u>	<u>42,829,406</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	14,348,531	11,055,726	10,990,289
Judicial	3,710,704	3,544,193	3,492,722
Public Safety	13,750,068	12,748,232	10,452,022
Public Works	5,937,919	7,643,031	5,763,430
Health	7,548,462	7,236,509	6,735,572
Human Services	31,008,766	29,679,317	27,625,810
Economic Development and Assistance	2,096,997	299,248	80,926
Interest and Fiscal Charges	634,808	772,980	531,441
<i>Total Governmental Activities Expenses</i>	<u>79,036,255</u>	<u>72,979,236</u>	<u>65,672,212</u>
Business-Type Activities:			
Water Resources	7,766,520	10,628,844	12,253,739
Water District	844,059	821,912	748,915
Storm Water	11,683	28,514	37,267
<i>Total Business-Type Activities Expenses</i>	<u>8,622,262</u>	<u>11,479,270</u>	<u>13,039,921</u>
<i>Total Primary Government Expenses</i>	<u>\$87,658,517</u>	<u>\$84,458,506</u>	<u>\$78,712,133</u>

2004	2003	2002
\$3,283,720	\$4,210,010	\$4,468,026
853,644	835,696	876,982
689,987	554,509	650,653
275,727	167,388	373,345
153,319	413,738	161,267
1,277,318	1,040,537	735,533
23,833,276	23,049,477	24,257,461
8,097,791	4,839,661	1,888,032
<u>38,464,782</u>	<u>35,111,016</u>	<u>33,411,299</u>
4,332,137	3,838,524	3,964,672
435,048	398,991	410,792
0	0	0
582,594	614,407	511,061
344,700	375,800	
<u>5,694,479</u>	<u>5,227,722</u>	<u>4,886,525</u>
<u>44,159,261</u>	<u>40,338,738</u>	<u>38,297,824</u>
8,304,157	8,644,924	7,042,563
3,243,042	2,867,595	2,832,026
9,836,122	8,886,733	8,768,513
6,998,775	9,770,673	5,860,351
5,840,470	5,562,474	5,836,132
27,044,196	26,528,640	24,921,236
463,550	33,851	1,385,018
354,061	383,016	410,045
<u>62,084,373</u>	<u>62,677,906</u>	<u>57,055,884</u>
8,192,350	5,977,112	6,587,521
738,956	997,951	1,188,635
23,874	30,317	0
<u>8,955,180</u>	<u>7,005,380</u>	<u>7,776,156</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 Six Years

(accrual basis of accounting)

	2007	2006	2005
Net (Expense)/Revenue			
Governmental Activities	(\$36,932,205)	(\$32,695,898)	(\$28,061,604)
Business-Type Activities	(1,010,554)	(5,117,783)	(7,821,123)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(37,942,759)</u>	<u>(37,813,681)</u>	<u>(35,882,727)</u>
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	6,872,673	6,976,765	7,416,017
Aging	1,748,789	1,758,560	1,808,812
Children's Services	1,746,110	1,725,057	1,725,899
Mental Health	2,529,413	2,540,732	2,587,206
Mental Retardation	7,970,794	8,175,303	8,101,028
Debt Service	0	0	53,596
Capital Projects	4,342,903	4,315,359	3,415,096
Sales Taxes Levied for General Purposes	11,782,850	11,129,126	10,720,008
Grants and Entitlements not Restricted to Specific Programs	1,691,551	1,693,192	3,196,774
Interest	2,276,676	3,383,183	1,199,245
Other	3,129,580	2,315,572	3,228,701
Transfers	(55,536)	(411,302)	(50,480)
<i>Total Governmental Activities</i>	<u>44,035,803</u>	<u>43,601,547</u>	<u>43,401,902</u>
Business-Type Activities:			
Interest	168,413	136,092	46,115
Other	988,216	1,465,222	2,651,683
Transfers	55,536	411,302	50,480
<i>Total Business-Type Activities</i>	<u>1,212,165</u>	<u>2,012,616</u>	<u>2,748,278</u>
<i>Total Primary Government</i>	45,247,968	45,614,163	46,150,180
Change in Net Assets			
Governmental Activities	7,103,598	10,905,649	15,340,298
Business-Type Activities	201,611	(3,105,167)	(5,072,845)
Total Primary Government Change in Net Assets	<u>\$7,305,209</u>	<u>\$7,800,482</u>	<u>\$10,267,453</u>

2004	2003	2002
(\$23,619,591)	(\$27,566,890)	(\$23,644,585)
(3,260,701)	(1,777,658)	(2,889,631)
<u>(26,880,292)</u>	<u>(29,344,548)</u>	<u>(26,534,216)</u>

7,141,295	6,814,822	5,804,818
1,716,059	1,692,284	1,664,419
820,104	796,692	783,432
2,467,885	1,306,903	1,285,146
6,444,225	6,327,606	6,221,662
704,711	721,945	645,926
2,960,463	2,829,170	2,655,928
10,861,835	5,032,737	4,323,659
3,591,672	1,519,152	2,339,936
792,137	953,351	1,573,798
1,588,562	2,013,555	1,589,608
(20,064)	(82,125)	(85,943)
<u>39,068,884</u>	<u>29,926,092</u>	<u>28,802,389</u>

99,077	40,591	54,440
2,020,566	9,776,581	505,231
20,064	82,125	85,943
<u>2,139,707</u>	<u>9,899,297</u>	<u>645,614</u>

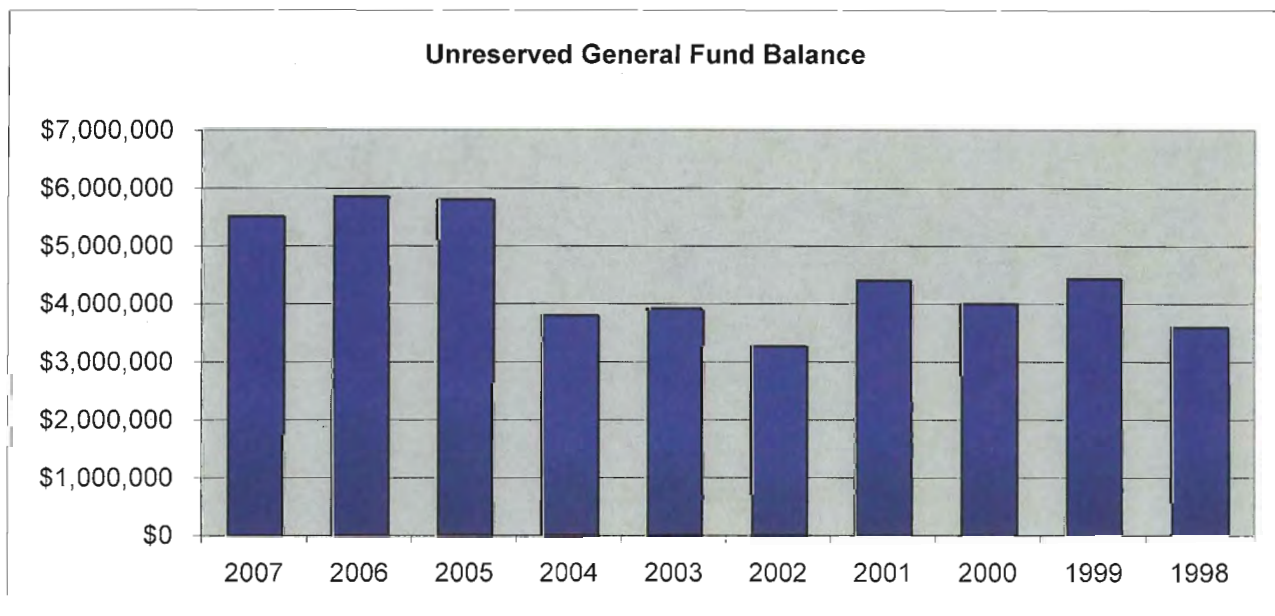
41,208,591 39,825,389 29,448,003

15,449,293	2,359,202	5,157,804
(1,120,994)	8,121,639	(2,244,017)
<u>\$14,328,299</u>	<u>\$10,480,841</u>	<u>\$2,913,787</u>

Geauga County, Ohio

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

	2007	2006	2005	2004	2003
General Fund					
Reserved	\$679,522	\$382,028	\$363,874	\$495,705	\$285,417
Unreserved	5,513,794	5,861,568	5,806,133	3,804,281	3,911,303
<i>Total General Fund</i>	<u>6,193,316</u>	<u>6,243,596</u>	<u>6,170,007</u>	<u>4,299,986</u>	<u>4,196,720</u>
All Other Governmental Funds					
Reserved	7,224,117	4,905,600	5,639,993	12,624,294	5,549,508
Unreserved, Undesignated, Reported in:					
Special Revenue funds	16,337,114	16,726,894	13,348,553	11,548,352	9,793,255
Debt Service funds	2,055,172	1,214,584	1,049,065	1,057,379	3,475,154
Capital Projects funds	(2,108,394)	(1,981,876)	(6,699,612)	(9,173,441)	(1,381,711)
<i>Total All Other Governmental Funds</i>	<u>23,508,009</u>	<u>20,865,202</u>	<u>13,337,999</u>	<u>16,056,584</u>	<u>17,436,206</u>
<i>Total Governmental Funds</i>	<u><u>\$29,701,325</u></u>	<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>

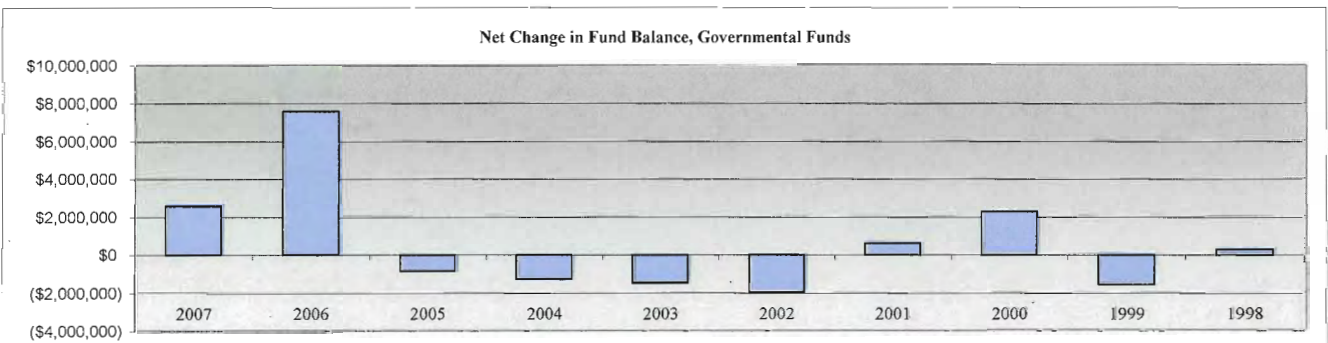


2002	2001	2000	1999	1998
\$314,704	\$407,876	\$352,091	\$317,441	\$442,405
3,263,837	4,407,884	3,997,008	4,433,965	3,595,632
<u>3,578,541</u>	<u>4,815,760</u>	<u>4,349,099</u>	<u>4,751,406</u>	<u>4,038,037</u>
4,919,167	5,142,944	5,714,293	4,265,974	6,262,470
11,705,622	13,107,802	12,840,646	13,553,664	13,496,683
2,655,262	1,934,743	1,242,386	1,189,439	1,174,727
239,778	56,917	286,351	(1,633,752)	(1,299,857)
<u>19,519,829</u>	<u>20,242,406</u>	<u>20,083,676</u>	<u>17,375,325</u>	<u>19,634,023</u>
<u>\$23,098,370</u>	<u>\$25,058,166</u>	<u>\$24,432,775</u>	<u>\$22,126,731</u>	<u>\$23,672,060</u>

Geauga County, Ohio

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

	2007	2006	2005	2004	2003
Revenues					
Property and Other Taxes	\$25,223,025	\$25,491,856	\$25,123,365	\$22,158,863	\$20,311,734
Sales Tax	11,523,437	10,910,061	10,596,652	8,725,883	4,712,721
Permissive Motor Vehicle License Tax	502,981	502,844	501,469	512,925	494,674
Charges for Services	8,406,538	6,930,138	6,439,840	5,878,833	6,600,810
Licenses and Permits	170,405	173,068	189,958	237,764	170,994
Fines and Forfeitures	313,249	291,080	305,296	263,694	231,830
Intergovernmental	34,512,322	34,816,327	33,453,449	32,986,361	29,519,900
Special Assessments	413,672	402,106	369,631	371,575	302,908
Interest	2,276,676	3,383,183	1,199,245	792,137	953,351
Rentals	134,805	97,254	90,391	80,515	217,764
Contributions/Donations	88,092	36,930	222,308	550	25
Other	3,050,102	2,315,572	1,759,610	1,729,940	2,028,161
Total Revenues	86,615,304	85,350,419	80,251,214	73,739,040	65,544,872
Expenditures					
General Government:					
Legislative and Executive	12,330,274	10,470,671	8,705,411	7,858,318	8,154,696
Judicial	3,665,449	3,523,800	3,481,964	3,236,212	2,841,281
Public Safety	12,605,108	12,079,196	10,357,850	9,653,028	8,588,402
Public Works	6,687,762	5,960,516	6,702,320	5,490,960	5,856,195
Health	7,497,217	7,181,743	6,694,425	5,875,928	5,550,693
Human Services	30,337,740	29,140,316	26,861,300	26,353,873	25,694,079
Economic Development and Assistance	1,521,997	299,248	80,926	463,550	33,851
Capital Outlay	8,046,473	7,300,073	16,980,968	14,871,685	9,192,980
Debt Service					
Principal Retirement	528,024	482,741	449,694	1,631,818	1,831,099
Principal Retirement Current Refunding	110,000	200,000	0	0	0
Interest and Fiscal Charges	637,197	756,474	534,440	559,960	384,915
Total Expenditures	83,967,241	77,394,778	80,849,298	75,995,332	68,128,191
Excess of Revenues Over (Under) Expenditures	2,648,063	7,955,641	(598,084)	(2,256,292)	(2,583,319)
Other Financing Sources (Uses)					
Notes Issued	290,000	400,000	600,000	1,000,000	1,200,000
Payment on Refunded Notes	(290,000)	(400,000)	(800,000)	0	0
Transfers In	7,061,763	10,827,584	8,033,478	10,551,299	4,616,457
Transfers Out	(7,117,299)	(11,238,886)	(8,083,958)	(10,571,363)	(4,698,582)
Inception of Capital Lease	0	56,453	0	0	0
Total Other Financing Sources (Uses)	(55,536)	(354,849)	(250,480)	979,936	1,117,875
Net Change in Fund Balances	\$2,592,527	\$7,600,792	(\$848,564)	(\$1,276,356)	(\$1,465,444)
Debt Service as a Percentage of Noncapital Expenditures					
	1.68%	2.05%	1.54%	3.59%	3.76%



Source: Geauga County Auditor

2002	2001	2000	1999	1998
\$19,189,311	\$16,689,260	\$16,262,625	\$14,186,347	\$13,781,903
4,378,012	3,725,918	4,109,130	3,843,060	3,933,816
492,674	484,016	478,985	468,851	463,209
6,587,174	6,373,972	4,951,257	5,413,741	4,852,892
168,293	170,066	159,198	150,930	143,895
226,850	231,875	282,765	346,464	308,915
28,331,640	27,848,763	30,257,844	27,363,660	24,734,253
220,454	380,284	275,305	271,092	386,748
1,573,798	2,529,378	3,081,254	1,835,996	1,948,958
65,129	80,781	69,171	84,225	171,004
114,214	68,915	97,551	22,930	77,503
1,505,663	1,766,112	1,296,602	1,911,254	1,792,154
62,853,212	60,349,340	61,321,687	55,898,550	52,595,250
8,055,288	\$7,616,184	\$6,982,694	\$6,806,708	\$6,928,888
2,866,706	2,695,215	2,587,992	2,195,569	2,186,742
8,683,974	8,478,404	7,940,634	7,380,688	6,666,452
6,260,869	5,060,648	6,147,864	4,884,898	4,719,753
5,824,072	5,600,414	5,056,289	4,471,639	6,391,136
24,809,358	24,083,694	21,650,099	22,353,674	18,450,583
31,003	31,412	209,468	103,184	5,009
7,173,952	4,910,253	7,042,511	8,031,969	7,756,495
2,010,454	2,196,562	2,583,340	2,572,831	691,441
0	0	0	0	0
411,389	560,951	545,169	657,478	580,676
66,127,065	61,233,737	60,746,060	59,458,638	54,377,175
(3,273,853)	(884,397)	575,627	(3,560,088)	(1,781,925)
1,400,000	3,073,727	1,800,000	2,000,000	0
0	0	0	0	2,000,000
5,928,552	(3,163,939)	5,094,776	4,416,318	3,067,643
(6,014,495)	1,600,000	(5,171,080)	(4,438,120)	(3,067,643)
0	0	6,721	36,561	79,730
1,314,057	1,509,788	1,730,417	2,014,759	2,079,730
(\$1,959,796)	\$625,391	\$2,306,044	(\$1,545,329)	\$297,805
4.11%	4.90%	5.83%	6.28%	2.73%

Geauga County, Ohio

*Assessed and Estimated Actual Value of Taxable Property
Last Ten Years*

Year	Real Property			Tangible Personal Property			
	Assessed		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2007	\$2,585,651,110	\$307,841,430	\$8,267,121,543	\$92,736,550	\$741,892,400	\$72,482,840	\$82,366,864
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

(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 began being phased out 2006. For collection year 2006, both types of general business tangible personal property were assessed at 18.75 percent. The percentage is 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	
\$3,058,711,930	\$9,091,380,807	34%	\$8.22008
3,085,394,810	9,106,707,165	34	8.28565
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

Geauga County, Ohio

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

	2007	2006
Unvoted Millage		
Operating	\$2.000000	\$2.000000
Bond Retirement	0.500000	0.500000
	<u>2.500000</u>	<u>2.500000</u>
Voted Millage - by levy		
1986 Road Improvement - 5 years		
Residential/Agricultural Real	0.939122	0.940940
Commercial/Industrial and Public Utility Real	1.202912	1.190982
General Business and Public Utility Personal	2.500000	2.500000
1995 Senior Citizens - 5 years		
Residential/Agricultural Real	0.618344	0.619541
Commercial/Industrial and Public Utility Real	0.690609	0.683760
General Business and Public Utility Personal	1.000000	1.000000
1999 Mental Health - 5 years		
Residential/Agricultural Real	0.477219	0.478143
Commercial/Industrial and Public Utility Real	0.492508	0.487624
General Business and Public Utility Personal	0.700000	0.700000
2003 Mental Health - 5 years		
Residential/Agricultural Real	0.443837	0.444696
Commercial/Industrial and Public Utility Real	0.442918	0.438525
General Business and Public Utility Personal	0.500000	0.500000
2004 Children's Services - 7 years		
Residential/Agricultural Real	0.623527	0.624734
Commercial/Industrial and Public Utility Real	0.622969	0.616791
General Business and Public Utility Personal	0.700000	0.700000
2004 Mental Retardation Developmental and Disabilities - 5 years		
Residential/Agricultural Real	2.939484	2.945177
Commercial/Industrial and Public Utility Real	2.936854	2.907729
General Business and Public Utility Personal	<u>3.300000</u>	<u>3.300000</u>
Total Voted Millage by type of Property		
Residential/Agricultural Real	6.041533	6.053231
Commercial/Industrial and Public Utility Real	6.388770	6.325411
General Business and Public Utility Personal	8.700000	8.700000
	<u> </u>	<u> </u>
Total Millage by type of Property		
Residential/Agricultural Real	8.041533	8.053231
Commercial/Industrial and Public Utility Real	8.388770	8.325411
General Business and Public Utility Personal	11.200000	11.200000
	<u> </u>	<u> </u>

(continued)

Geauga County, Ohio

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

	2007	2006
Overlapping Rates by Taxing District		
City		
Chardon City		
Residential/Agricultural Real	\$7.353408	\$7.351416
Commercial/Industrial and Public Utility Real	7.977632	7.880060
General Business and Public Utility Personal	11.000000	11.000000
Villages		
Aquilla Village		
Residential/Agricultural Real	5.312764	5.307112
Commercial/Industrial and Public Utility Real	9.663660	9.663660
General Business and Public Utility Personal	9.900000	9.900000
Burton Village		
Residential/Agricultural Real	8.130234	8.125175
Commercial/Industrial and Public Utility Real	9.344090	9.122028
General Business and Public Utility Personal	9.750000	9.750000
Hunting Valley Village		
Residential/Agricultural Real	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000
Middlefield Village		
Residential/Agricultural Real	3.967729	3.986644
Commercial/Industrial and Public Utility Real	4.659251	4.665246
General Business and Public Utility Personal	6.850000	6.850000
South Russell Village		
Residential/Agricultural Real	7.333174	7.333837
Commercial/Industrial and Public Utility Real	7.595514	7.595514
General Business and Public Utility Personal	11.950000	11.950000
Townships		
Auburn Township		
Residential/Agricultural Real	7.078057	6.750730
Commercial/Industrial and Public Utility Real	7.385100	6.972101
General Business and Public Utility Personal	11.170000	11.170000
Bainbridge Township		
Residential/Agricultural Real	12.939277	12.938006
Commercial/Industrial and Public Utility Real	13.512704	13.383472
General Business and Public Utility Personal	22.500000	22.500000

(continued)

Geauga County, Ohio

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

Townships (continued)	<u>2007</u>	<u>2006</u>
Burton Township		
Residential/Agricultural Real	\$5.939787	\$5.944848
Commercial/Industrial and Public Utility Real	6.307048	6.307247
General Business and Public Utility Personal	7.250000	7.250000
Chardon Township		
Residential/Agricultural Real	6.327838	6.330770
Commercial/Industrial and Public Utility Real	6.240880	6.240880
General Business and Public Utility Personal	6.700000	6.700000
Chester Township		
Residential/Agricultural Real	11.844953	11.836322
Commercial/Industrial and Public Utility Real	12.146331	11.992541
General Business and Public Utility Personal	18.600000	18.600000
Claridon Township		
Residential/Agricultural Real	6.534830	6.537701
Commercial/Industrial and Public Utility Real	6.287374	6.291360
General Business and Public Utility Personal	9.400000	9.400000
Hambden Township		
Residential/Agricultural Real	7.787339	7.129672
Commercial/Industrial and Public Utility Real	7.930817	7.353698
General Business and Public Utility Personal	11.400000	11.800000
Huntsburg Township		
Residential/Agricultural Real	5.541877	5.551261
Commercial/Industrial and Public Utility Real	5.704085	5.704085
General Business and Public Utility Personal	6.000000	6.000000
Middlefield Township		
Residential/Agricultural Real	5.095777	5.098639
Commercial/Industrial and Public Utility Real	5.615171	5.608340
General Business and Public Utility Personal	6.620000	6.620000
Montville Township		
Residential/Agricultural Real	7.331709	7.339176
Commercial/Industrial and Public Utility Real	7.481651	7.480810
General Business and Public Utility Personal	10.700000	10.700000
Munson Township		
Residential/Agricultural Real	7.779038	7.817793
Commercial/Industrial and Public Utility Real	8.249036	8.249395
General Business and Public Utility Personal	11.500000	11.500000

(continued)

Geauga County, Ohio

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

Townships (continued)	2007	2006
Newbury Township		
Residential/Agricultural Real	\$6.126287	\$6.131406
Commercial/Industrial and Public Utility Real	6.457602	6.418864
General Business and Public Utility Personal	8.700000	8.700000
Parkman Township		
Residential/Agricultural Real	5.469687	5.484303
Commercial/Industrial and Public Utility Real	6.121081	6.121081
General Business and Public Utility Personal	7.300000	7.300000
Russell Township		
Residential/Agricultural Real	4.309941	4.303760
Commercial/Industrial and Public Utility Real	5.349167	5.241495
General Business and Public Utility Personal	7.000000	7.000000
Thompson Township		
Residential/Agricultural Real	8.541192	8.561344
Commercial/Industrial and Public Utility Real	9.129412	9.129412
General Business and Public Utility Personal	12.500000	12.500000
Troy Township		
Residential/Agricultural Real	9.428449	9.421167
Commercial/Industrial and Public Utility Real	8.361332	8.291955
General Business and Public Utility Personal	12.500000	12.500000
Special Districts		
Park District		
Residential/Agricultural Real	0.799169	2.201509
Commercial/Industrial and Public Utility Real	0.837026	2.449526
General Business and Public Utility Personal	3.700000	3.700000
Health District		
Residential/Agricultural Real	0.136348	0.136612
Commercial/Industrial and Public Utility Real	0.140716	0.139321
General Business and Public Utility Personal	0.200000	0.200000
Geauga County Library District		
Residential/Agricultural Real	0.806111	0.807751
Commercial/Industrial and Public Utility Real	0.835383	0.827379
General Business and Public Utility Personal	1.000000	1.000000
Burton Public Library District		
Residential/Agricultural Real	0.794051	0.794483
Commercial/Industrial and Public Utility Real	0.889827	0.877187
General Business and Public Utility Personal	1.000000	1.000000

(continued)

Geauga County, Ohio

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

Special Districts (continued)	<u>2007</u>	<u>2006</u>
West Geauga Recreation District		
Residential/Agricultural Real	0.090863	0.090764
Commercial/Industrial and Public Utility Real	0.107255	0.105412
General Business and Public Utility Personal	0.200000	0.200000
East Geauga Fire District		
Residential/Agricultural Real	1.544614	2.522520
Commercial/Industrial and Public Utility Real	1.993070	3.048690
General Business and Public Utility Personal	2.800000	2.800000
Joint Vocational Schools		
Auburn Joint Vocational School District		
Residential/Agricultural Real	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000
Ashtabula Joint Vocational School District		
Residential/Agricultural Real	2.135529	2.135563
Commercial/Industrial and Public Utility Real	2.218562	2.217382
General Business and Public Utility Personal	4.110000	4.110000
Schools		
Berkshire Local School District		
Residential/Agricultural Real	21.024391	21.024963
Commercial/Industrial and Public Utility Real	22.683554	22.425234
General Business and Public Utility Personal	52.300000	52.300000
Cardinal Local School District		
Residential/Agricultural Real	23.878283	23.979651
Commercial/Industrial and Public Utility Real	30.441884	30.481203
General Business and Public Utility Personal	55.650000	55.650000
Chardon Local School District		
Residential/Agricultural Real	30.777226	24.875866
Commercial/Industrial and Public Utility Real	37.158779	30.814808
General Business and Public Utility Personal	70.880000	64.880000
Ledgemont Local School District		
Residential/Agricultural Real	20.000023	20.000010
Commercial/Industrial and Public Utility Real	24.807821	24.806377
General Business and Public Utility Personal	51.200000	51.200000

(continued)

Geauga County, Ohio

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

Schools (continued)	<u>2007</u>	<u>2006</u>
Newbury Local School District		
Residential/Agricultural Real	\$28.235701	\$28.261282
Commercial/Industrial and Public Utility Real	30.292346	30.094768
General Business and Public Utility Personal	59.290000	59.290000
Kenston Local School District		
Residential/Agricultural Real	39.268560	39.344751
Commercial/Industrial and Public Utility Real	43.386781	42.960422
General Business and Public Utility Personal	87.190000	87.190000
West Geauga Local School District		
Residential/Agricultural Real	33.418103	33.400009
Commercial/Industrial and Public Utility Real	33.688586	33.400014
General Business and Public Utility Personal	55.700000	55.700000
Overlapping Districts		
Hunting Valley Village		
Residential/Agricultural Real	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000
Mentor Public Library		
Residential/Agricultural Real	0.434535	0.473603
Commercial/Industrial and Public Utility Real	0.459262	0.499536
General Business and Public Utility Personal	0.625000	0.625000
Lake County Financing District		
Residential/Agricultural Real	2.034269	2.297237
Commercial/Industrial and Public Utility Real	4.414214	4.867072
General Business and Public Utility Personal	4.900000	4.900000
Chagrin Falls E.V.S.D.		
Residential/Agricultural Real	39.600449	41.780704
Commercial/Industrial and Public Utility Real	44.909619	47.094828
General Business and Public Utility Personal	100.400000	100.900000
Painesville L.S.D.		
Residential/Agricultural Real	26.042496	26.944006
Commercial/Industrial and Public Utility Real	26.114442	27.499301
General Business and Public Utility Personal	53.830000	54.550000
Kirtland L.S.D.		
Residential/Agricultural Real	34.289764	33.248545
Commercial/Industrial and Public Utility Real	34.479691	34.050162
General Business and Public Utility Personal	71.690000	70.560000

(continued)

Geauga County, Ohio

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

Overlapping Districts (continued)	<u>2007</u>	<u>2006</u>
Madison L.S.D.		
Residential/Agricultural Real	\$24.174498	\$24.841539
Commercial/Industrial and Public Utility Real	24.411270	25.139948
General Business and Public Utility Personal	53.940000	54.550000
Mentor E.V.S.D.		
Residential/Agricultural Real	32.618470	35.002069
Commercial/Industrial and Public Utility Real	41.228424	44.323150
General Business and Public Utility Personal	76.680000	77.280000

(1) Information prior to 2006 is not available.

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	
						Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Total Collections to Current Tax Levy	Outstanding Delinquent Taxes to Current Tax Levy
2007	\$25,636,222	\$24,800,899	97%	\$667,663	\$25,468,562	99%	\$413,336	1.6%	
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	

(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>	<u>Percent of Current Tax Collected</u>
2007	\$1,040,875	\$1,030,154	\$39,037	\$1,069,191	98.97%
2006	1,383,813	1,359,881	22,628	1,382,509	98.27
2005	1,759,873	1,758,543	196,824	1,955,367	99.92
2004	1,647,529	1,611,740	65,558	1,677,298	97.83
2003	1,877,941	1,610,615	37,932	1,648,547	85.76
2002	1,680,238	1,611,535	81,364	1,692,899	95.91
2001	1,439,127	1,384,078	43,609	1,427,687	96.17
2000	1,282,348	1,229,963	14,519	1,244,482	95.91
1999	1,202,929	1,187,732	28,604	1,216,336	98.74
1998	1,168,431	1,145,932	21,459	1,167,391	98.07

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

Source: Geauga County Auditor

Geauga County, Ohio

Principal Real Property Taxpayers 2007 and 1998

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$13,958,160	0.48%
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	8,863,270	0.31
KraftMaid Cabinetry Inc.	5,137,340	0.18
WalMart Real Estate	5,085,860	0.18
Petronzio Management Company LLC	3,831,880	0.13
Heather Hill Inc.	3,529,200	0.12
Maple Leaf Plaza LLC	2,913,020	0.10
Structural North America	2,819,320	0.10
Kinetico, Inc.	2,738,920	0.09
Tanglewood Square	2,555,740	0.09
Totals	<u>\$51,432,710</u>	1.78%
Total Real Property Assessed Valuation	<u>\$2,893,492,540</u>	
	1998	
Taxpayer	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Funtime Inc. (Geauga Lake)	2,746,260	0.17%
Tanglewood Partners	2,661,620	0.17
Maple Leaf Plaza LLC	2,518,220	0.17
Petronzio Management	2,173,510	0.13
The Burlington Group	2,130,410	0.13
William E Conway	2,123,210	0.13
Sea World of Ohio Inc	2,004,170	0.12
Leo Petronzio	1,840,880	0.11
Duramax / Johnson Rubber	1,784,480	0.11
Richard Bonner	1,773,270	0.11
Totals	<u>\$21,756,030</u>	1.35%
Total Real Property Assessed Valuation	<u>\$1,615,490,650</u>	

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Personal Property Taxpayers
2007 and 1998*

Taxpayer	2007	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Kraftmaid Cabinetry Inc.	\$7,831,470	8.44%
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	7,822,380	8.44
Great Lakes Cheese Co. Inc.	3,567,720	3.85
Myers Industries	2,973,580	3.21
Hans Rothenbuhler & Son, Inc.	2,500,110	2.70
Eltech Systems Corporation	2,226,540	2.40
Johnsonite Inc.	1,989,020	2.14
Excel Polymers LLC	1,734,250	1.87
Saint-Gobain Ceramics & Plastics	1,466,470	1.58
Essef Corporation	1,290,710	1.39
Totals	\$33,402,250	36.02%
Total Personal Property Assessed Valuation	\$92,736,550	

Taxpayer	1998	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Kraftmaid Cabinetry Inc.	\$13,332,430	10.69%
Duramax / Johnson Rubber	4,285,880	3.44
Bicron / Saint-Gobain Crystals	3,992,770	3.20
Funtime Inc. (Geauga Lake)	3,961,590	3.18
Burton Rubber Processing / M.A. Hanna (Excel Polymers LLC/Poly One Corp)	3,348,630	2.69
Hans Rothenbuhler & Son, Inc.	3,141,070	2.52
Great Lakes Cheese Co., Inc.	2,798,800	2.24
Best Sand Corporation	2,733,460	2.19
Essef Corporation	2,706,170	2.17
Kinetico Inc.	2,466,790	1.98
Totals	\$42,767,590	34.30%
Total Personal Property Assessed Valuation	\$124,670,840	

Source: Geauga County Auditor

Geauga County, Ohio

Principal Public Utility Property Taxpayers 2007 and 1998

Taxpayer	2007	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Cleveland Electric Illuminating	\$43,130,950	59.51%
Alltel Telephone Company (Western Reserve Telephone)	9,189,680	12.68
American Transmission	6,671,510	9.20
East Ohio Gas	3,272,300	4.51
Ohio Bell Telephone	2,129,240	2.94
Totals	\$64,393,680	88.84%
Total Personal Property Assessed Valuation	\$72,482,840	

Taxpayer	1998	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Cleveland Electric Illuminating	\$61,436,120	61.51%
Alltel Telephone Company (Western Reserve Telephone)	17,885,000	17.91
East Ohio Gas	9,668,760	9.68
Ohio Bell Telephone Co.	5,367,840	5.37
Ohio Edison	1,631,050	1.63
Totals	\$95,988,770	96.10%
Total Personal Property Assessed Valuation	\$99,886,640	

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
2007	\$0	\$2,873,478	\$290,000	\$16,172	\$0	\$136,000	\$315,001	\$18,215,068
2006	235,000	3,138,909	400,000	43,765	0	143,000	341,251	15,878,044
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

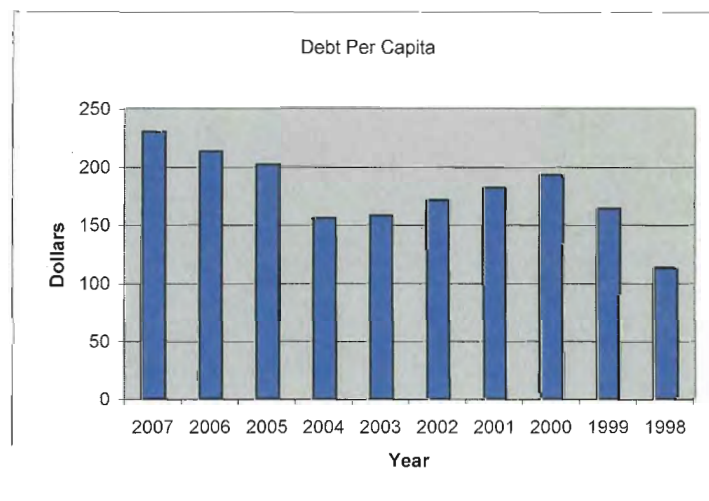
(1) Estimates from US Census Bureau revised 4/30/08.

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

(3) 2007 data not yet released. Estimation based on average increase over the last 10 years.

(4) Data revised as of 4/01/08 per Bureau of Economic Analysis.

Total Primary Government Debt	Population (1)	Total Personal Income (2)	Debt Percentage of Personal Income	Debt Per Capita
\$21,845,719	95,029	\$4,403,165,000 (3)	0.50%	\$230
20,179,969	94,733	4,229,908,000 (4)	0.48	213
19,106,785	94,403	3,884,480,000	0.49	202
14,597,049	93,859	3,739,493,000	0.39	156
14,812,995	93,505	3,596,051,000	0.41	158
15,813,360	92,327	3,461,219,000	0.46	171
16,697,510	91,627	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



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
2007	95,029 (2)	\$9,091,380,807	\$0	0.0000%	\$0.00
2006	94,733 (2)	9,106,707,165	235,000	0.0026	2.48
2005	94,403 (2)	8,061,815,284	455,000	0.0056	4.82
2004	93,859 (2)	7,764,305,703	665,000	0.0086	7.09
2003	93,505 (2)	7,559,986,571	860,000	0.0114	9.20
2002	92,327 (2)	6,820,883,662	1,060,000	0.0155	11.48
2001	91,627 (2)	6,610,354,805	1,250,000	0.0189	13.64
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

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

(2) Estimated figure from the US Census Bureau revised as of 4/30/08.

Source: Geauga County Auditor

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Geauga County, Ohio

*Computation of Legal Debt Margin
Last Ten Years*

	2007		2006	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,058,711,930	\$3,058,711,930	\$3,085,394,810	\$3,085,394,810
Debt Limitation	74,967,798	30,587,119	75,634,870	30,853,948
Total Outstanding Debt:				
Bonds:				
Revenue	136,000	136,000	143,000	143,000
General Obligation	0	0	235,000	235,000
Special Assessments	2,873,478	2,873,478	3,138,909	3,138,909
OWDA Loans	18,215,068	18,215,068	15,878,044	15,878,044
Notes	7,345,000	7,345,000	9,000,000	9,000,000
OPWC Loan	315,001	315,001	341,251	341,251
Total	28,884,547	28,884,547	28,736,204	28,736,204
Exemptions:				
Self-supporting Debt	18,215,068	18,215,068	16,113,044	16,113,044
Special Assessments	2,873,478	2,873,478	3,138,909	3,138,909
OPWC Loan	315,001	315,001	341,251	341,251
Debt Service Fund Balance	1,702,748	1,702,748	889,674	889,674
Total	23,106,295	23,106,295	20,482,878	20,482,878
Net Debt	5,778,252	5,778,252	8,253,326	8,253,326
Total Legal Debt Margin	\$69,189,546	\$24,808,867	\$67,381,544	\$22,600,622
Legal Debt Margin as a Percentage of the Debt Limit	<u>92.29%</u>		<u>89.09%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		68,967,798		69,634,870
		<u>\$74,967,798</u>		<u>\$75,634,870</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2005		2004		2003	
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)
\$2,734,133,940	\$2,734,133,940	\$2,695,240,230	\$2,695,240,230	\$2,622,026,340	\$2,622,026,340
66,853,349	27,341,339	65,881,006	26,952,402	64,050,659	26,220,263
150,000	150,000	156,000	156,000	161,000	161,000
520,000	520,000	795,000	795,000	1,055,000	1,055,000
3,388,962	3,388,962	3,628,656	3,628,656	3,865,474	3,865,474
14,080,314	14,080,314	8,623,643	8,623,643	8,111,521	8,111,521
10,650,000	10,650,000	7,500,000	7,500,000	6,175,000	6,175,000
367,500	367,500	393,750	393,750	420,000	420,000
<u>29,156,776</u>	<u>29,156,776</u>	<u>21,097,049</u>	<u>21,097,049</u>	<u>19,787,995</u>	<u>19,787,995</u>
14,600,314	14,600,314	9,415,457	9,415,457	8,726,521	8,726,521
3,388,962	3,388,962	3,628,656	3,628,656	3,865,474	3,865,474
367,500	367,500	393,750	393,750	420,000	420,000
768,433	768,433	923,951	923,951	2,545,526	2,545,526
<u>19,125,209</u>	<u>19,125,209</u>	<u>14,361,814</u>	<u>14,361,814</u>	<u>15,557,521</u>	<u>15,557,521</u>
<u>10,031,567</u>	<u>10,031,567</u>	<u>6,735,235</u>	<u>6,735,235</u>	<u>4,230,474</u>	<u>4,230,474</u>
<u>\$56,821,783</u>	<u>\$17,309,773</u>	<u>\$59,145,772</u>	<u>\$20,217,168</u>	<u>\$59,820,186</u>	<u>\$21,989,790</u>
<u>84.99%</u>		<u>89.78%</u>		<u>93.40%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>60,853,349</u>		<u>59,881,006</u>		<u>58,050,659</u>
	<u>\$66,853,349</u>		<u>\$65,881,006</u>		<u>\$64,050,659</u>

continued

Geauga County, Ohio

*Computation of Legal Debt Margin (continued)
Last Ten Years*

	2002		2001	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$2,369,803,550	\$2,369,803,550	\$2,307,905,460	\$2,307,905,460
Debt Limitation	57,745,089	23,698,036	56,197,637	23,079,055
Total Outstanding Debt:				
Bonds:				
Revenue	166,000	166,000	171,000	171,000
General Obligation	1,320,000	1,320,000	1,575,000	1,575,000
Special Assessments	4,096,573	4,096,573	4,317,027	4,317,027
OWDA Loans	8,384,537	8,384,537	8,561,983	8,561,983
Notes	3,475,000	3,475,000	3,775,000	3,775,000
OPWC Loan	446,250	446,250	472,500	472,500
Total	<u>17,888,360</u>	<u>17,888,360</u>	<u>18,872,510</u>	<u>18,872,510</u>
Exemptions:				
Self-supporting Debt	9,090,787	9,090,787	9,057,983	9,057,983
Special Assessments	4,096,573	4,096,573	4,317,027	4,317,027
OPWC Loan	446,250	446,250	472,500	472,500
Debt Service Fund Balance	1,944,961	1,944,961	1,450,226	1,450,226
Total	<u>15,578,571</u>	<u>15,578,571</u>	<u>15,297,736</u>	<u>15,297,736</u>
Net Debt	<u>2,309,789</u>	<u>2,309,789</u>	<u>3,574,774</u>	<u>3,574,774</u>
Total Legal Debt Margin	<u>\$55,435,301</u>	<u>\$21,388,248</u>	<u>\$52,622,863</u>	<u>\$19,504,281</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>96.00%</u>		<u>93.64%</u>	

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	51,745,089	50,197,637
	<u>\$57,745,089</u>	<u>\$56,197,637</u>

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

Source: Geauga County Auditor

2000		1999		1998	
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)
\$2,241,328,440	\$2,241,328,440	\$1,905,549,930	\$1,905,549,930	\$1,840,048,130	\$1,840,048,130
54,533,211	22,413,284	46,138,748	19,055,499	44,501,203	18,400,481
176,000	176,000	181,000	181,000	186,000	186,000
1,825,000	1,825,000	2,340,000	2,340,000	4,110,000	4,110,000
4,521,868	4,521,868	4,732,126	4,732,126	4,931,787	4,931,787
8,751,945	8,751,945	5,433,751	5,433,751	0	0
4,135,000	4,135,000	4,880,000	4,880,000	3,440,000	3,440,000
498,750	498,750	0	0	0	0
<u>19,908,563</u>	<u>19,908,563</u>	<u>17,566,877</u>	<u>17,566,877</u>	<u>12,667,787</u>	<u>12,667,787</u>
9,317,945	9,317,945	6,174,751	6,174,751	1,151,000	1,151,000
4,521,868	4,521,868	4,732,126	4,732,126	4,931,787	4,931,787
498,750	498,750	0	0	0	0
9,100,039	9,100,039	871,256	871,256	860,479	860,479
<u>23,438,602</u>	<u>23,438,602</u>	<u>11,778,133</u>	<u>11,778,133</u>	<u>6,943,266</u>	<u>6,943,266</u>
<u>(3,530,039)</u>	<u>(3,530,039)</u>	<u>5,788,744</u>	<u>5,788,744</u>	<u>5,724,521</u>	<u>5,724,521</u>
<u>\$58,063,250</u>	<u>\$25,943,323</u>	<u>\$40,350,004</u>	<u>\$13,266,755</u>	<u>\$38,776,682</u>	<u>\$12,675,960</u>
<u>106.47%</u>		<u>87.45%</u>		<u>87.14%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	48,533,211		40,138,748		38,501,203
	<u>\$54,533,211</u>		<u>\$46,138,748</u>		<u>\$44,501,203</u>

Geauga County, Ohio

*Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2007*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$0	100.00%	\$0
Special Assessment Bonds	2,873,478	100.00	2,873,478
Capital Leases	16,172	100.00	16,172
Notes	290,000	100.00	290,000
Total County	<u>3,179,650</u>		<u>3,179,650</u>
All Cities wholly within County	1,395,000	100.00	1,395,000
All Townships wholly within County	2,171,375	100.00	2,171,375
All School Districts (S.D.) wholly within County	57,850,000	100.00	57,850,000
Cardinal Local S.D.	10,434,348	98.93	10,322,700
Chagrin Falls Exempted Village Local S.D.	26,749,978	37.12	9,929,592
Kirtland Local S.D.	16,704,992	0.63	105,241
Madison Local S.D.	6,970,000	0.28	19,516
Mentor Exempted Village Local S.D.	7,570,655	0.22	16,655
Painesville Township Local S.D.	5,383,165	0.39	20,994
Hunting Valley Village	4,250,000	12.98	551,650
Geauga Trumbull Joint Solid Waste District	750,000	45.19	338,925
Total Overlapping	<u>136,663,138</u>		<u>79,155,273</u>
Total Applicable to Geauga County	<u>\$143,409,163</u>		<u>\$85,901,298</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 2006 tax year, 2007 collection.

Source: Geauga County Auditor

Geauga County, Ohio

*Pledged Revenue Coverage
Water Resources Fund
Last Ten Years*

Year	Gross Revenues (1)	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements		Coverage
				Principal	Interest	
					Total	
2007	\$7,544,173	\$6,387,284	\$1,156,889	\$413,286	\$559,492	2.07
2006	5,875,607	9,539,666	(3,664,059)	7,000	14,500	(252.69)
2005	5,844,106	11,045,629	(5,201,523)	6,000	13,800	(376.92)
2004	6,325,103	6,973,811	(648,708)	5,000	13,050	(49.71)
2003	4,146,141	3,660,288	485,853	5,000	13,300	36.53
2002	4,124,943	4,122,675	2,268	5,000	13,550	0.17
2001	3,893,892	3,628,642	265,250	5,000	13,800	19.22
2000	4,188,420	2,295,808	1,892,612	5,000	14,050	134.71
1999	4,576,903	3,362,184	1,214,719	5,000	14,300	84.95
1998	4,488,908	3,485,123	1,003,785	5,000	14,550	68.99

(1) Revenues include interest and operating grants, in accordance with the debt agreements.

Note: During 2007, the County implemented GASB 48 "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

Source: Geauga County Auditor

Geauga County, Ohio

*Pledged Revenue Coverage
Water Fund
This Year*

Year	Gross Revenues	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements		Coverage
				Principal	Interest	
2007	\$1,302,564	\$587,003	\$715,561	\$17,085	\$27,871	15.92
					\$44,956	

Note: During 2007, the County implemented GASB 48 "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

Source: Geauga County Auditor

Geauga County, Ohio

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
2007	95,029	\$4,403,165,000 (4)	\$46,335	12,657	235.2	4.9	5.6	4.6
2006	94,733	4,229,908,000	44,651	12,987	234.5	4.4	5.5	4.6
2005	94,403	3,884,480,000	41,148	13,226	233.7	4.7	5.9	5.1
2004	93,859	3,739,493,000	39,842	13,268	232.3	4.7	6.2	5.5
2003	93,505	3,596,051,000	38,458	13,690	231.4	4.9	6.2	6.0
2002	92,327	3,461,219,000	37,489	12,846	228.5	4.1	5.7	5.8
2001	91,627	3,434,246,000	37,481	13,278	226.8	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

(1) US Census Bureau estimates - revised 4/30/08

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

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

(4) 2007 data not yet released. Estimation based on average increase over the last 10 years.

Sources: Geauga County Auditor

Geauga County, Ohio

Ten Largest Employers 2007 and 1998

Employer	Nature of Business	2007		
		Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	2,851	5.53%
Geauga Lake & Wildwater Kingdom	Amusement Park	(1) 1890	1,692	3.28
Geauga County	Government	1806	1,116	2.16
University Hospital	Hospital	1930	785	1.52
Chardon Local School District	School District	---	623	1.21
Great Lakes Cheese	Cheese Packager	1958	550	1.07
Kenston Local School District	School District	---	500	0.97
Dillen Products	Manufacturer	1985	444	0.86
Johnson Rubber	Manufacturer	1895	397	0.77
WalMart - Middlefield	Retailer	2005	285	0.55
West Geauga School District	School District	---	285	0.55
Total			<u>9,528</u>	<u>18.47%</u>
Total County Civilian Workforce			<u>51,600</u>	

Employer	Nature of Business	1998		
		Established Date	Number of Employees	Percent of County
Funtime, Inc. (Geauga Lake)	Amusement Park	(1) 1890	2,200	4.54%
Kraftmaid, Inc.	Manufacturer	1969	1,461	3.01
Geauga County	Government	1806	965	1.99
Duramax, Inc.	Manufacturer	1895	715	1.47
Geauga Hospital	Hospital	1936	600	1.24
Carlisle Engineered Products	Manufacturer	1944	425	0.88
Great Lakes Cheese	Cheese Packager	1958	330	0.68
Burton Rubber Processing (Excel Polymers LLC/Poly One Corp)	Manufacturer	1957	322	0.66
Kinetico Inc.	Manufacturer	1970	285	0.59
Mercury Plastics	Manufacturer	1965	240	0.49
Total			<u>7,543</u>	<u>15.55%</u>
Total County Civilian Workforce			<u>48,500</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				Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2007 (2)	\$43,994,870	\$7,823,600		\$51,818,470	\$324,971,000	\$2,585,651,110	\$305,854,680	\$215,301,900
2006	42,557,890	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		47,834,830	249,799,000	2,241,432,560	261,037,590	176,025,940
2004	51,932,750	14,304,450		66,237,200	1,680,805,000	2,198,474,360	255,541,710	165,986,790
2003	39,902,230	6,086,490		45,988,720	365,826,000	2,139,873,080	238,363,840	160,636,430
2002	46,948,160	10,471,460		57,419,620	288,126,000	1,910,848,250	221,415,420	160,636,430
2001	51,789,660	7,769,940		59,559,600	255,568,000	1,860,349,890	209,479,730	155,596,620
2000	40,615,870	6,808,060		47,423,930	222,519,000	1,801,582,620	203,888,970	140,159,350
1999	40,788,740	6,438,900		47,227,640	249,478,000	1,505,676,860	164,546,410	120,209,900
1998	42,900,180	4,602,960		47,503,140	254,641,000	1,456,551,680	157,009,590	116,788,510

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

(2) Represents the 2006 tax year 2007 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 Six Years (1)

	2007	2006	2005
Government Activities			
Legislative and Executive			
General	105	100	94
Real Estate Assessment	18	18	17
Delinquent Tax Collector	4	4	2
Community Development Admin.	5	4	4
Judicial			
General	69	64	62
Certificate of Title	7	7	7
CASA	4	5	5
Intensive Supervision	2	2	2
Care and Custody	6	4	5
Court Technology	2	2	2
Public Safety			
General	171	162	156
911 Program	0	3	4
800 System Communication	1	1	4
Youth Center	17	19	16
Victim Witness	2	2	2
Education and Enforcement	1	1	1
D.A.R.E.	2	0	2
Violence Against Women	1	1	1
Victims of Crime	1	0	1
Concealed Handgun	3	2	3
Pretrial Release	2	2	2
Narcotics	0	0	0
County Cop Education	0	0	0
Criminal Investigation	1	1	1
Public Works			
General	3	3	3
Motor Vehicle and Gas Tax	58	58	59
Human Services			
General	8	7	8
Mental Retardation & Developmental Disabilities	300	308	300
Child Support Enforcement	13	13	13
Transportation Administration	27	23	27
Aging	31	32	33
County Home	18	17	16
Public Assistance	72	61	63
Health Services			
Mental Health	5	5	5
Dog and Kennel	4	4	3
Business-Type Activities			
Water Resources	36	35	34
Water District	3	3	3
Storm Water	1	1	1
Agencies	113	112	113
TOTALS	1,116	1,086	1,074

(1) Information prior to 2002 in this format is not available.
 All employees (full and part-time) are counted at 1.0 as of December 31.
 Source: Geauga County Payroll

<u>2004</u>	<u>2003</u>	<u>2002</u>
100	98	101
13	13	15
6	3	7
3	3	3
61	57	57
7	6	7
4	4	4
2	2	2
5	7	4
2	1	0
148	143	147
4	4	4
4	4	4
21	22	14
2	2	2
2	2	6
1	0	2
1	0	1
0	0	1
2	0	0
2	2	0
0	0	2
0	0	2
0	0	0
3	4	4
56	60	59
8	9	8
330	350	323
12	14	13
27	27	29
38	33	31
15	17	17
61	58	62
5	5	5
4	3	4
35	35	37
3	3	3
1	1	0
111	113	110
<u>1,099</u>	<u>1,105</u>	<u>1,090</u>

Geauga County, Ohio

County Owned Vehicles Last Five Years(1)

	2007	2006	2005	2004	2003
Government Activities					
Legislative and Executive					
General	10	9	8	5	5
Judicial					
General	1	1	1	2	1
Care and Custody	1	1	1	0	0
Public Safety					
General	74	74	61	62	56
911 Program	0	1	1	1	2
Youth Center	1	1	1	1	1
Public Works					
General	0	0	0	0	0
Motor Vehicle and Gas	48	49	49	48	50
Human Services					
General	1	1	1	1	1
Mental Retardation & Dev. Disabilities	24	31	30	30	29
Children's Services Levy	2	2	1	0	1
Child Support Enforcement	1	1	1	1	0
Transportation Administration	21	21	21	21	21
Aging	5	4	5	5	2
County Home	1	1	1	1	2
Public Assistance	6	7	7	5	4
Health Services					
Mental Health	1	1	1	1	1
Dog and Kennel	2	2	2	1	2
Business-Type Activities					
Water Resources	35	34	34	34	33
Water District	6	5	4	4	4
Agencies	2	3	3	2	1
TOTALS	<u>242</u>	<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 and Prior Year*

	2007	2006
Government Activities		
Legislative and Executive		
Auditor		
Parcels Transferred	4,077	4,508
Accounting Warrants (checks) Issued (#)	28,518	28,874
Accounting Warrants (checks) Issued (\$)	\$504,712,132.57	\$486,599,559.77
Board of Elections		
Registered Voters	64,071	63,288
Voter Turnout in November	24,161	40,853
Percentage of Voter Turnout	37.71%	64.55%
Recorder		
Deeds Filed	3,113	4,114
Mortgages Filed	5,919	7,195
Judicial		
Common Pleas Court Cases		
Civil	1,043	1,000
Criminal	176	186
Domestic	401	398
Felony Indictments	180	182
Judgment Liens	1,953	2,712
Public Safety		
Sheriff's Department Activity		
Phone Calls Received by Communications Center	139,375	141,121
Traffic Citations Issued	2,861	3,628
Operating a Motor Vehicle while Intoxicated (OMVI) Arrests	262	245
Criminal Cases Processed	772	1,635
Domestic Violence Arrests	183	69
Drug Offenses	107	125
Juvenile Offenses	274	146
Assaults	51	45
Vehicular Homicide	0	1
Total Beds in the Safety Center	182	182
Inmates Received and Processed	6,662	2,920
Total Meals Served	129,146	97,005
Health Services		
Dog and Kennel		
Dogs Licensed	13,491	13,503
Number of Penalties Assessed	1,119	638
Replacement Tags Issued	42	59
Kennels	410	480
Number of Kennel Penalties Assessed	1	6
Business-Type Activities		
Water Resources		
Sewer Customer Accounts	7,193	5,400
Gallons of Wastewater Treated	743,000,000	700,000,000
Miles of Sewer Lines Maintained	135	130
Facilities Maintained	56	54
Water District		
Water Customer Accounts	541	600
Miles of Water Lines Maintained	32	30
Facilities Maintained	6	6

Geauga County, Ohio

Miscellaneous Statistics
December 31, 2007

Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	86.0
State Highways	186.5
County Highways	228.8
Communications	
2 Radio Stations - WKSU - FM 89.1 WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf Gauga Times Courier	

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

(Continued)

Geauga County, Ohio

Miscellaneous Statistics (Continued)

December 31, 2007

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.

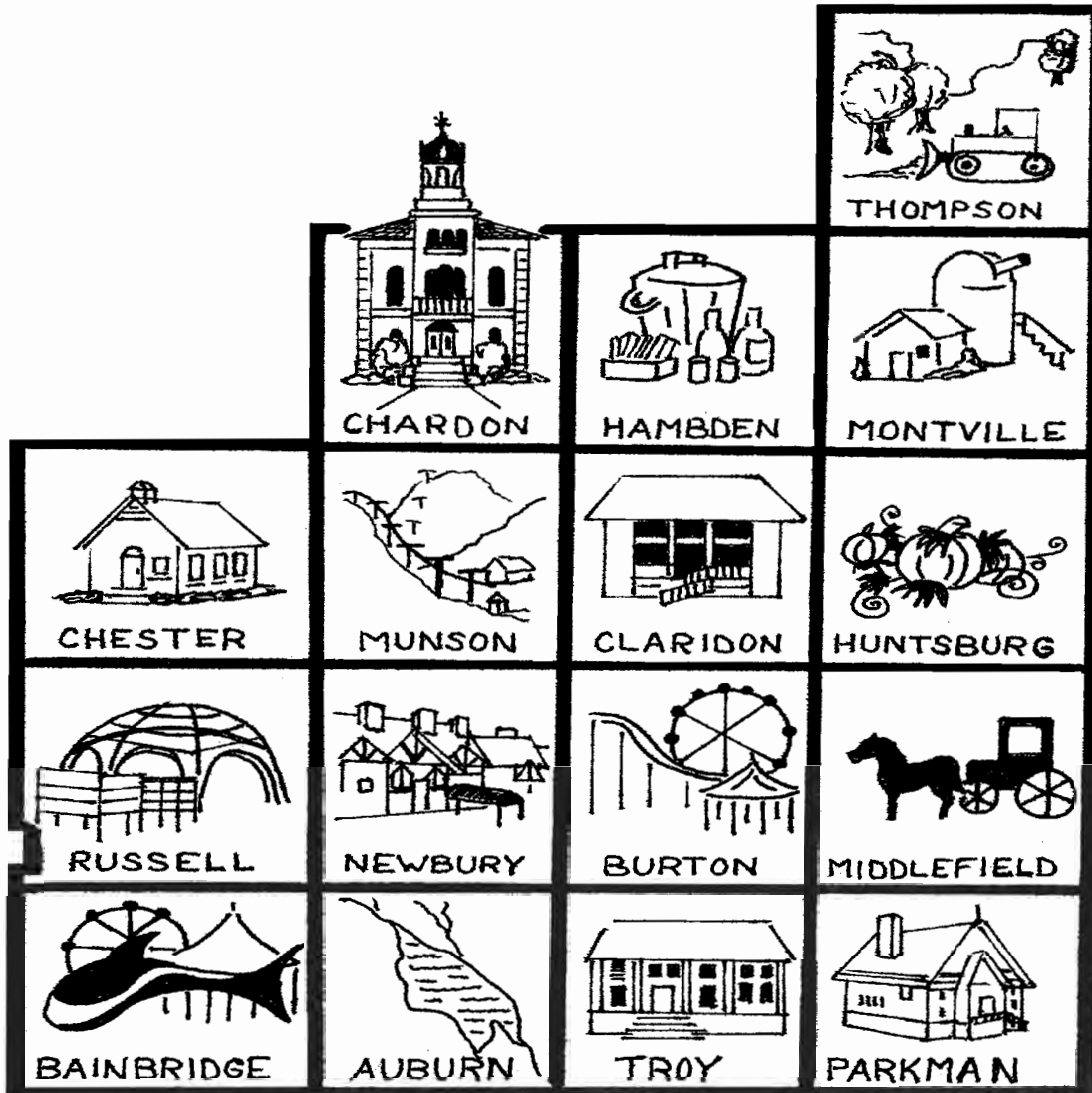
Source: United States Department of Agriculture 2002 Census

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 (within Claridon Township)	1880	372
Claridon Township	1817	2,801			
Huntsburg Township	1821	3,297			
Russell Township	1827	5,674	County Total		90,895
South Russell Village	1923	4,022			
Newbury Township	1817	5,805			
Burton Township	1806	2,908			
Burton Village	1895	1,450			

Sources: Geauga County Archives
2000 U.S. Census



R. Kelen

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

<u>Name</u>	<u>Term</u>
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

