

Geauga County, Ohio  
Comprehensive Annual Financial Report



For the Year Ended December 31, 2009

## 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 Thompson Town Hall, which was built in 1869. Thompson Township is one of 16 townships comprising Geauga County. Originally surveyed as Township 10 in Range 6 of New Connecticut (also known as Connecticut Western Reserve), the township was divided into forty-two lots of approximately 385 acres and then sold by the Connecticut Land Company. The township was named after one of the original purchasers, Matthew Thompson of Suffield, Connecticut. Thompson was incorporated in 1801. Here are some notable items regarding Thompson Township, Ohio as provided by their website.

- The first park district in Geauga County was established in 1940 in Thompson through the efforts of the Ledge Grange.
- Thompson is the birthplace of Charles Martin Hall. He invented the modern process of inexpensively producing aluminum in 1886. He went on to help form an aluminum processing company now known as ALCOA.
- The first radio in Geauga County was made by Floyd Murphy of Thompson in 1918. Floyd was 11 years-old at the time. He later installed the first television in the County in 1947.

For more information about Thompson Township, please check out their website at [www.thompsonohio.org](http://www.thompsonohio.org). Residents are encouraged to attend township trustee meetings which are held on the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month at 7:00pm at the Thompson Ledges Park Building located at 16755 Thompson Road.

# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2009



Frank J. Gliha  
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde  
Deputy Auditor

# Geauga County, Ohio

## Comprehensive Annual Financial Report For the Year Ended December 31, 2009 Table of Contents

---

	Page
<b>I. Introductory Section</b>	
Title Page.....	i
Table of Contents .....	.ii
Letter of Transmittal.....	vii
List of Elected Officials.....	xiii
Organizational Charts	
County .....	xiv
Auditor’s Office.....	xv
GFOA Certificate of Achievement.....	xvi
<b>II. Financial Section</b>	
Independent Accountants’ Report .....	1
Management’s Discussion and Analysis .....	3
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets.....	13
Statement of Activities .....	14
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	16
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities .....	17
Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds .....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	19
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual –	
General.....	20
Developmental Disabilities.....	21
Statement of Fund Net Assets – Enterprise Funds .....	22

# Geauga County, Ohio

## Comprehensive Annual Financial Report For the Year Ended December 31, 2009 Table of Contents (continued)

---

	Page
Statement of Revenues, Expenses and Changes in Fund Net Assets – Enterprise Funds .....	23
Statement of Cash Flows – Enterprise Funds .....	24
Statement of Fiduciary Assets and Liabilities – Agency Funds .....	26
Notes to the Basic Financial Statements .....	27
Required Supplementary Information .....	59
Combining and Individual Fund Statements and Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	61
Combining Balance Sheet – Nonmajor Governmental Funds.....	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	65
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	73
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds .....	82
Combining Statement – Agency Funds:	
Fund Descriptions.....	84
Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	86
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual	
<b>Major Funds</b>	
General .....	97
Developmental Disabilities .....	104
Water Resources .....	105

# Geauga County, Ohio

*Comprehensive Annual Financial Report  
For the Year Ended December 31, 2009  
Table of Contents (continued)*

---

	Page
Water District .....	106
Storm Water.....	107
<b><i>Nonmajor Funds</i></b>	
Real Estate Assessment .....	108
Delinquent Tax Collector .....	109
Community Development Administration .....	110
County Recorder Micrographics .....	111
Escrow Interest .....	112
Bicentennial.....	113
Certificate of Title .....	114
CASA .....	115
Intensive Supervision .....	116
Care and Custody .....	117
Volunteer Guardianship.....	118
Court Technology .....	119
Juvenile Recovery .....	120
Common Pleas Indigent Driver .....	121
Common Pleas Mediation .....	122
911 Program .....	123
800 System Communication.....	124
Youth Center .....	125
Motor Vehicle License .....	126
Ditch Maintenance.....	127
Dog and Kennel.....	128
EPA Water Pollution .....	129
Mental Health .....	130
Children's Services Levy .....	131
Child Support Enforcement .....	132
Transportation Administration .....	133
Aging .....	134
County Home.....	135
Public Assistance.....	136
Farmland Preservation.....	137
Municipal Road Tax .....	138
Law Library Resources.....	139
DARE Grant .....	140
Violence Prevention .....	141
Indigent Guardianship .....	142
County Cop Education .....	143

# Geauga County, Ohio

## Comprehensive Annual Financial Report For the Year Ended December 31, 2009 Table of Contents (continued)

---

	Page
Drug Prosecution .....	144
Education and Enforcement .....	145
Drug Law Enforcement .....	146
Juvenile Indigent Drivers .....	147
Commissary .....	148
COPS More .....	149
Chardon Tower .....	150
Sheriff K-9 Unit.....	151
Pretrial Release.....	152
Law Enforcement Block Grant.....	153
Law Enforcement Assistance .....	154
Concealed Handgun.....	155
Criminal Investigation .....	156
US Marshall.....	157
Debt Service .....	158
Construction .....	159
Computerization .....	160
Road and Bridge.....	161
Permanent Improvement .....	162
Water Construction.....	163
HUD Housing/CDBG.....	164
Transportation Capital Grant.....	165
CourtHouse Donations .....	166

### III. Statistical Section

Statistical Section Description.....	S1
Net Assets by Component – Last Eight Years.....	S2
Changes in Net Assets – Last Eight Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S10
Assessed Valuation and Estimated True Values of Taxable Property – Last Ten Years .....	S12
Property Tax Rates – Direct and Overlapping Governments – Last Four Years .....	S14
Property Tax Levies and Collections – Last Ten Years Real and Public Utility Taxes.....	S20
Tangible Personal Property Taxes.....	S22
Principal Real Property Taxpayers – 2009 and 2000 .....	S23

# Geauga County, Ohio

*Comprehensive Annual Financial Report  
For the Year Ended December 31, 2009  
Table of Contents (continued)*

---

	Page
Principal Public Utility Taxpayers – 2009 and 2000.....	S24
Ratio of General Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years.....	S25
Ratio of Outstanding Debt to Total Personal Income and Debt per Capita – Last Ten Years .....	S26
Computation of Direct and Overlapping Governmental Activities Debt .....	S28
Pledged Revenue Coverage – Last Ten Years Water Resources Fund.....	S29
Legal Debt Margin – Last Ten Years .....	S30
Demographic Statistics – Last Ten Years.....	S34
Ten Largest Employers – 2009 and 2000.....	S36
Construction, Bank Deposits and Property Values – Last Ten Years .....	S37
County Government Employees – Last Eight Years.....	S38
County Owned Vehicles – Last Seven Years.....	S40
Operating Indicators by Function/Program – Last Four Years.....	S41
Miscellaneous Statistic – Current Year .....	S42
Townships, Villages, and City within the County.....	S44
Roster of County Auditor .....	S45



# Frank J. Gliha

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## Geauga County Auditor

August 13, 2010

To the Citizens of Geauga County  
and to The Board of County Commissioners:  
the Honorable Tracy A. Jemison  
the Honorable Mary Samide, and  
the Honorable William Young

It is my privilege to present to you Geauga County's (the County) Comprehensive Annual Financial Report (CAFR). This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles), basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file unaudited General Purpose External Financial Statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2009, the County was audited by the Auditor of State's Office. Their unqualified opinion is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the Independent Accountants' 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 was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Geauga," meaning "raccoon," is derived from the Native American language of the area. In 1789, three Connecticut families founded the first settlement in Geauga County at present-day Burton. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and County seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the county seat rather than Chardon, creating the present-day split between Geauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

**Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293**  
(440) 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](mailto:auditor@co.geauga.oh.us)

*Proudly serving the residents of Geauga County*

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

Gauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 404 square miles. The County is served by four U.S. highways extending 86 miles in the County and twelve State highways extending 186.5 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

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, Cuyahoga Community College, 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.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Gauga 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 Developmental Disabilities, and the Gauga County Board of Mental Health and Recovery Services.

The County serves as fiscal agent but is not financially accountable for the Gauga County Combined Health District and the Gauga 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 Gauga County Educational Service Center, the Gauga County Historical Society, the Gauga County Law Library, the Gauga Hospital, the Senior Citizens Center, the Gauga County Agricultural Society, the Gauga County Humane Society and Gauga Community Action, Inc.

The Emergency Management Agency, the Gauga/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 24.

### **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 the County Auditor and the 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 four 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 developmental disabilities, 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, University Hospitals, Geauga County Government and Dillen Products. Four out of the ten largest employers in Geauga County are government agencies. They include Geauga County, West Geauga School District, Kenston Local School District and Chardon Local School District.

According to the U.S. Census Bureau, Geauga County's population is estimated at 99,060 for 2009, which represents an 8.98 percent increase from the 2000 census figure of 90,895. The unemployment of the County as of December 31, 2009 was 7.50 percent. The State and National average was 10.20 percent and 9.30

percent respectively. The County's unemployment rate ranks Geauga County with the second lowest in the State.

### **Long-Term Financial Planning**

The Board of County Commissioners in anticipation of future retirements has decided to designate a portion of the General Fund's ending balance for sick and vacation payouts. The County pays 100 percent of accumulated unused vacation upon retirement and 25 percent of the accumulated sick time up to a maximum of 240 hours. Periodically the Board of County Commissioners evaluates potential retirees in order to determine future requirements and adjust the designation accordingly.

### **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 2009, the Department of Community and Economic Development (CED), through a Formula Grant, provided funding to install sidewalks in Middlefield Village and Township on Route 87. The Geauga Historical Society received ADA bathroom upgrades and Maple Leaf Community Residences received new roofs on two of their rental houses. DDC Clinic provided 340 DNA tests to low-to-moderate income patients. Ravenwood Mental Health Center received a new ADA accessible reception window and new door hardware. As a HUD-approved counseling agency, Geauga CED provided housing counseling services to 337 residents of Geauga County. Services included budget, credit, and foreclosure prevention counseling, and fair housing and predatory lending assistance. Additionally, Geauga CED provided 15 outreach and training activities to County residences.

The Environmental Protection Agency (EPA) granted Geauga CED funds to install new septic systems for low income Geauga County residents. Geauga CED entered into contracts with eleven homeowners in 2009 for septic system replacement.

Through the Neighborhood Stabilization Program, Geauga CED assisted Kiwanis Lake Community by demolishing blighted structures. Four property owners entered into contracts for demolition in 2009.

Three companies received Geauga County Revolving Loan Fund loans totaling \$520,000. One company purchased machinery and equipment, one company purchased property, machinery and equipment and one company used the funds to relocate to Geauga County. Together, they created 36 full time jobs. In addition, one loan was approved through the Geauga County Local Revolving Loan Fund program for equipment in the amount of \$15,000. The company created 3 full time jobs.

During 2009, the Office of the Geauga County Engineer completed the improvements on over twenty-two (22) miles of roadway. Four (4) bridges were replaced. The total cost for the work performed in 2009 totaled nearly \$4.65 million. The County was able to utilize over \$2.18 million of State and Federal aid to accomplish the road and bridge improvements. The County paid off \$255,000 of a zero percent (0 percent) loan, borrowed in 2007, which totaled \$300,000 from the Ohio Public Works Commission early. In 2008, \$30,000 was paid of which the remaining balance of \$15,000 will be paid during 2010.

Asphalt resurfacing projects were completed for portions of Nelson Road, Auburn Road, Thompson Road, Wilson Mills Road, Burton Windsor Road, Bass Lake Road, Hemlock Road and Music Street. The Office of the Geauga County Engineer also helped Huntsburg Township finance a project on Bundysburg Road. A guardrail replacement project utilized nearly \$300 thousand federal dollars and replaced most of the outdated guardrail along county roads.

The bridge replacement work was completed on Chardon Windsor Road, Sherman Road, Pioneer Road and Newcomb 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, 2008. 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 twentieth 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, 2009. 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 is the responsibility of Deputy Auditor, Ronald Leyde. I gratefully acknowledge his dedication and professionalism as well as those of the other members of the County Auditor's staff especially Bonnie Makowski, Beverly Sustar and Bob Kolcum, our resident artist.

Sincerely,



Frank J. Gliha  
Gauga County Auditor

# Geauga County, Ohio

Elected Officials  
December 31, 2009

**Board of Commissioners**

**Mary Samide  
Tracy A. Jemison  
William Young**

**Auditor**

**Frank J. Gliha (1)**

**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**

**Sharon C. Gingerich**

**Sheriff**

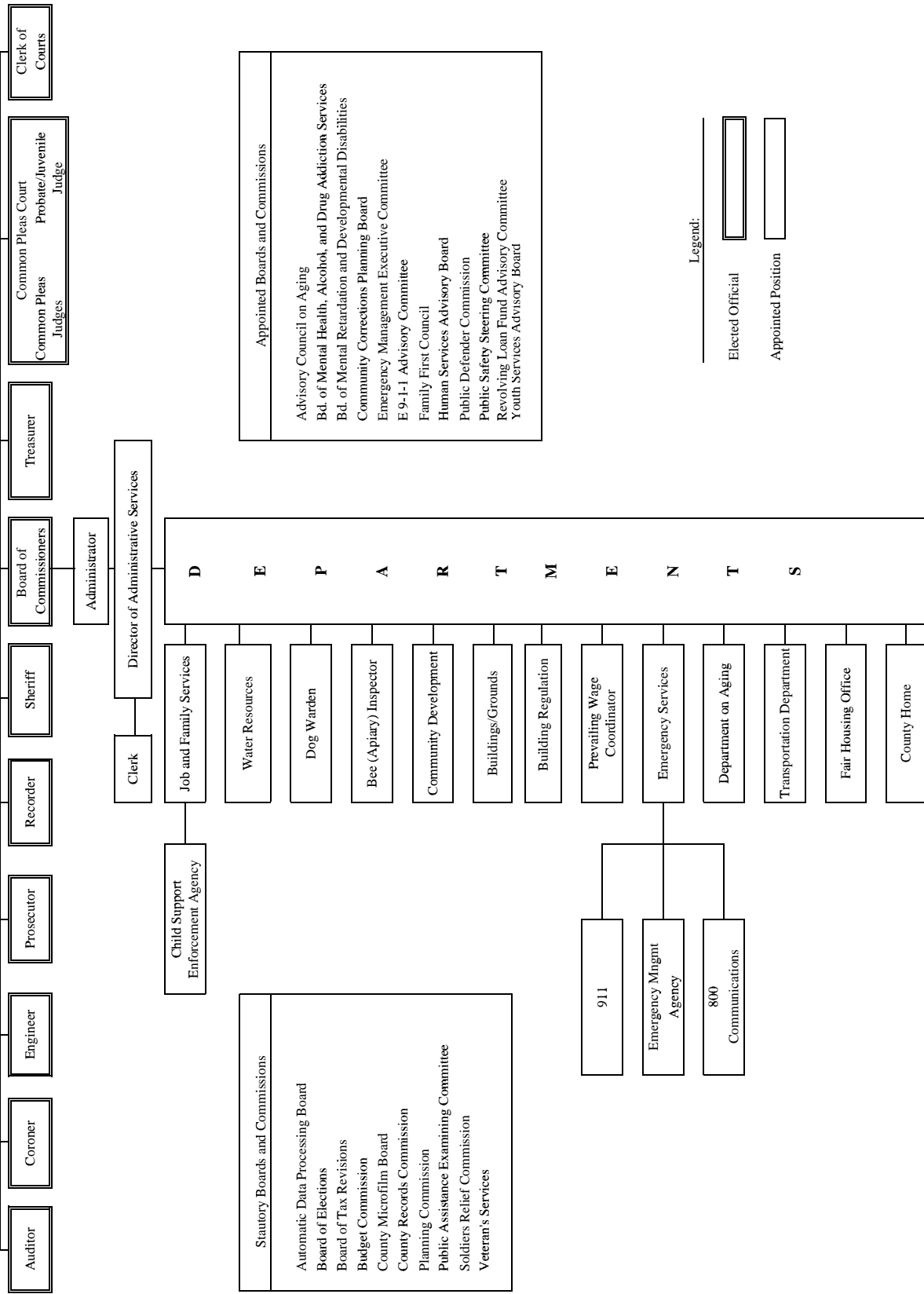
**Daniel C. McClelland**

**Treasurer**

**Christopher P. Hitchcock**

(1) Appointed to replace Tracy A. Jemison February 10, 2009 (continuing March 2007 4 year term)

# COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



Legend:

□ Elected Official

□ Appointed Position

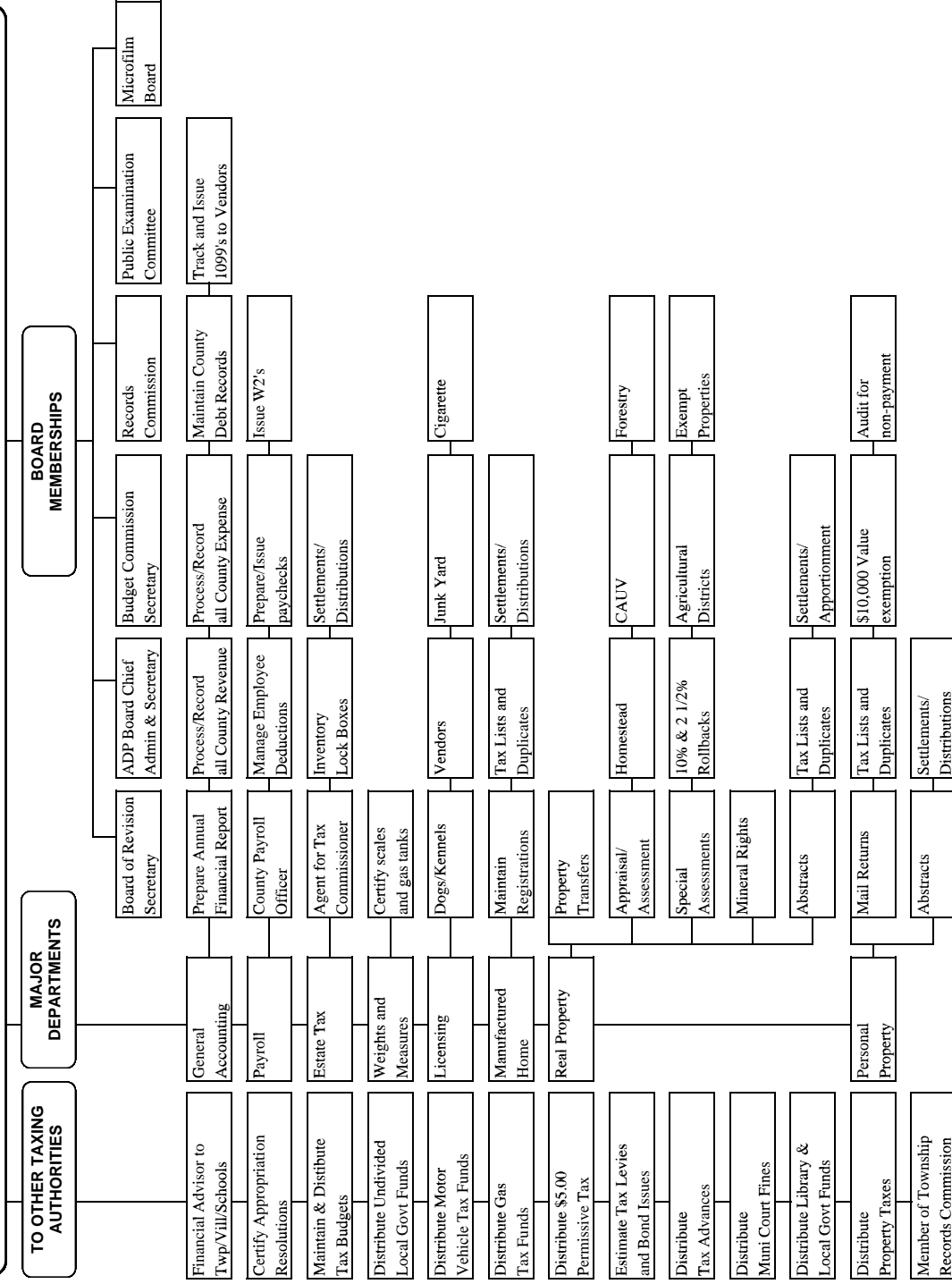
**Statutory Boards and Commissions**

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

**Appointed Boards and Commissions**

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

# FRANK J. GLIHA, 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, 2008

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



President

Executive Director



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the discretely presented component unit and remaining fund information of Geauga County, Ohio, (the County), as of and for the year ended December 31, 2009, 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 in Note 3, during the year ended December 31, 2009, the County reclassified a portion of the Other Governmental Funds fund balance to the Developmental Disabilities Fund and Capital Assets from the Water Resources Fund to the Water District Fund in the Enterprise Funds.

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, each major fund, and the discretely presented component unit and remaining fund information of Geauga County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Developmental Disabilities 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 August 13, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical tables 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.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

August 13, 2010

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

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The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key Financial Highlights for 2009 are as follows:

- The County continued to invest in capital assets during 2009. Vehicles were purchased for the sheriff, engineering and water resource departments.
- The County Engineer invested about \$4.65 million into renovation projects involving 22 miles of roadway and 4 bridges. The County was able to use State and Federal grant monies from to help offset these costs.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The unemployment rate has been steadily increasing over the last few years for the County and the State. Housing inventories within the County are high and new construction is down. This has resulted in reduced property tax collections. In addition, sales tax collections continue to decline due to a lack in consumer spending.
- Overall, expenses increased due to the inflationary cost of doing business and a slight increase in wages. Management continues to diligently plan expenses, staying carefully within the County's revenues. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

### **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 readers 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 whole County, presenting both an aggregate view of the County's financial condition 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.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

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### **Reporting the County as a Whole**

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

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

***Governmental Activities*** – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

***Business-Type Activities*** – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

***Component Unit*** – The County includes financial data of the Metzenbaum Sheltered Workshop (the "Workshop"). The 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 Developmental Disabilities, provides a comprehensive program of services, including employment for 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 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 objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of 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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

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County's most significant funds. The County's major governmental funds are the general and developmental disabilities special revenue 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 near-term inflows and outflows of expendable resources, as well as on balances of expendable 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 the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for 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 other 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.

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. The County only utilizes enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the water resources, water district and storm water funds.

***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 used for proprietary funds. The County's fiduciary funds are agency.

***Notes to the Financial Statements*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

***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 combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

### The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

(Table 1)  
*Net Assets  
(in millions)*

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Assets</b>						
Current and Other Assets	\$79.26	\$78.87	\$4.65	\$4.67	\$83.91	\$83.54
Capital Assets, Net	157.64	156.51	35.77	36.78	193.41	193.29
<i>Total Assets</i>	236.90	235.38	40.42	41.45	277.32	276.83
<b>Liabilities</b>						
Current Liabilities	29.26	29.61	0.30	0.26	29.56	29.87
Long-term Liabilities						
Due within one Year	0.80	0.40	0.47	0.38	1.27	0.78
Due in More than one Year	5.38	4.69	17.00	18.06	22.38	22.75
<i>Total Liabilities</i>	35.44	34.70	17.77	18.70	53.21	53.40
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	153.95	151.52	18.47	18.51	172.42	170.03
Restricted	37.37	37.35	0.00	0.00	37.37	37.35
Unrestricted	10.14	11.81	4.18	4.24	14.32	16.05
<i>Total Net Assets</i>	\$201.46	\$200.68	\$22.65	\$22.75	\$224.11	\$223.43

With the current economy and the elimination of the tangible personal property tax for businesses, The County Auditor has conservatively certified reduced property tax monies for 2010. This is reflected in the decrease in taxes receivable and deferred revenue.

As one can see from the increase in overall net assets, the County was able to provide the services that the County residents expect while maintaining the 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 2009 and 2008.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

(Table 2)  
*Changes in Net Assets  
(In Millions)*

	Governmental Activities		Business-Type		Total	
	2009	2008	2009	2008	2009	2008
<b>Program Revenues</b>						
Charges for Services and Sales	\$7.83	\$9.13	\$6.66	\$6.07	\$14.49	\$15.20
Operating Grants, Contributions and Interest	29.60	29.39	0.00	0.00	29.60	29.39
Capital Grants and Contributions	3.69	1.67	0.83	1.55	4.52	3.22
<i>Total Program Revenues</i>	41.12	40.19	7.49	7.62	48.61	47.81
<b>General Revenues</b>						
Property Taxes	24.07	24.22	0.00	0.00	24.07	24.22
Sales Taxes	10.56	11.22	0.00	0.00	10.56	11.22
Grants and Entitlements	3.12	2.66	0.00	0.00	3.12	2.66
Interest	1.62	3.01	0.01	0.08	1.63	3.09
Miscellaneous	2.27	2.56	0.16	0.76	2.43	3.32
<i>Total General Revenues</i>	41.64	43.67	0.17	0.84	41.81	44.51
<i>Total Revenues</i>	82.76	83.86	7.66	8.46	90.42	92.32
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	11.72	10.82	0.00	0.00	11.72	10.82
Judicial	4.26	4.27	0.00	0.00	4.26	4.27
Public Safety	14.02	13.05	0.00	0.00	14.02	13.05
Public Works	12.07	12.86	0.00	0.00	12.07	12.86
Health	9.05	8.52	0.00	0.00	9.05	8.52
Human Services	30.37	29.43	0.00	0.00	30.37	29.43
Economic Development and Assistance	0.00	0.31	0.00	0.00	0.00	0.31
Interest and Fiscal Charges	0.25	0.40	0.00	0.00	0.25	0.40
Water Resources	0.00	0.00	7.12	5.25	7.12	5.25
Water District	0.00	0.00	0.87	1.55	0.87	1.55
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	81.74	79.66	8.00	6.81	89.74	86.47
<i>Increase in Net Assets before Transfers</i>	1.02	4.20	(0.34)	1.65	0.68	5.85
Transfers	(0.24)	(0.07)	0.24	0.07	0.00	0.00
<i>Change in Net Assets</i>	0.78	4.13	(0.10)	1.72	0.68	5.85
Net Assets Beginning of Year	200.68	196.55	22.75	21.03	223.43	217.58
Net Assets End of Year	\$201.46	\$200.68	\$22.65	\$22.75	\$224.11	\$223.43

The County's ability to charge for incarcerating prisoners from neighboring counties has been an overwhelming success. The County has been able to reduce the outstanding jail construction note at an accelerated rate than initially planned.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

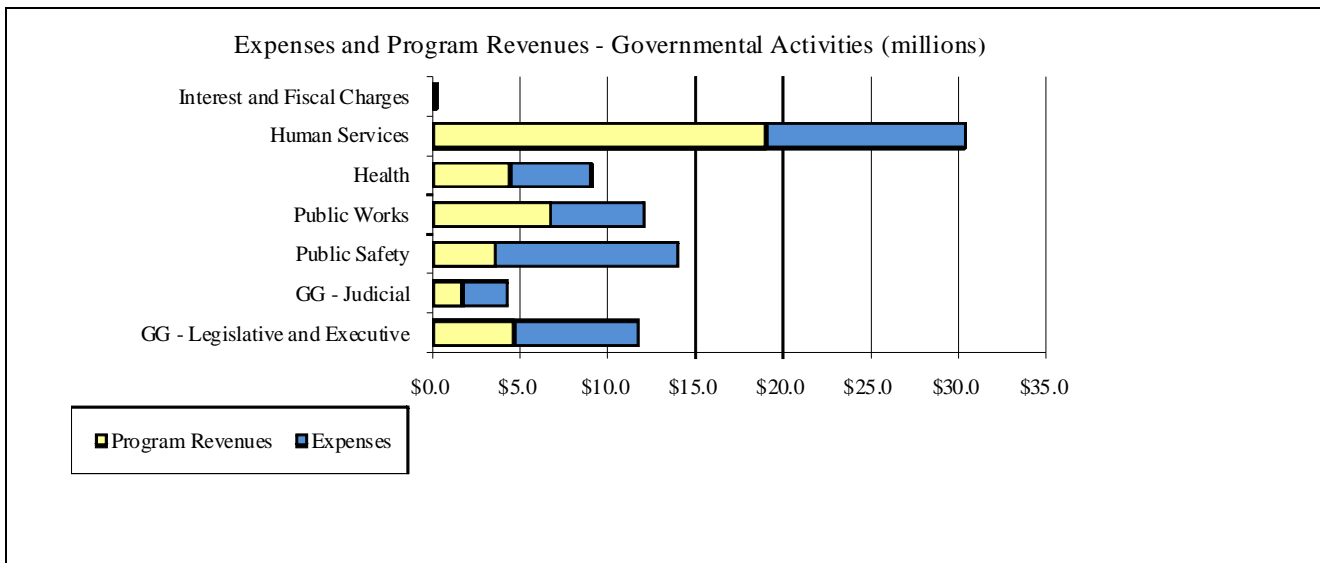
The decrease in sales tax is mainly due to the overall recession that is currently gripping the nation. Consumer spending is much lower than in prior years because of the consistent rise in fuel prices and the increase in the unemployment rate.

The decrease in property tax revenue was due to the elimination of tangible personal property tax for businesses that was effective in January 2006 offset by new construction coming on to the tax duplicate. This decrease was offset by the County completing the triennial update in 2008. This update affected property owners in collection year 2009.

The decrease in public works expenses is due to the Office of the Geauga County Engineer not completing as many asphalt resurfacing projects compared to the prior year. 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 five or more. Please see the required supplementary information of this report for additional information on the County's reporting of infrastructure.

The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

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.



## 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.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

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**Governmental Funds** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable 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 year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$35,717,158. \$29,500,006 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 the fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The \$1,036,093 decrease in the general fund balance was due to the decrease in property tax and sales tax revenue along with the need to transfer monies to other governmental funds to support various programs.

As reflected in the developmental disabilities fund, the County actively seeks grants in addition to the County-wide property tax levy in order to assist residents that are developmentally or physically challenged to not only be able to live independently but to enjoy fully what the world has to offer.

Other Governmental Funds had an increase in fund balance as the County continues to receive grant money for use in future periods to provide residents with dynamic services in an ever changing world.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Water and sewer (water resources) charges increased due to an increase in rates in order to keep up with EPA requirements.

### **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. During the course of 2009, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$43,059 higher than certification primarily due to conservative estimates in interest income, sales taxes and charges for services. Actual expenditures were \$2,762,632 less than appropriations due mainly to the diligence of management to keep costs low.

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)

### Capital Assets and Debt Administration

#### Capital Assets

Table 3 shows 2009 values compared to 2008.

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

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$4.52	\$4.52	\$0.96	\$0.96	\$5.48	\$5.48
Infrastructure	116.45	113.23	0.00	0.00	116.45	113.23
Construction in Progress	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements	33.63	34.71	15.06	15.58	48.69	50.29
Machinery and Equipment	0.93	2.00	0.60	0.70	1.53	2.70
Vehicles	2.11	2.05	0.19	0.25	2.30	2.30
Water and Wastewater Lines	0.00	0.00	18.96	19.29	18.96	19.29
Total Capital Assets	<u>\$157.64</u>	<u>\$156.51</u>	<u>\$35.77</u>	<u>\$36.78</u>	<u>\$193.41</u>	<u>\$193.29</u>

The County continued the annual replacement of sheriff's cars as well as purchasing four dump trucks for the engineering department and two trucks for the water resources department. These increases were offset by an additional year of depreciation being taken.

The County reports its roads and bridges infrastructure assets using the modified approach. The County has decided to use the modified approach because the assets are expected to continue to function indefinitely because of the current maintenance program in place. 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. See the Required Supplementary Information beginning on page 59 for additional information about the County's Infrastructure.

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 the 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 five or more. The most recent assessment found that 100 percent of the County roads have a numerical rating of five or higher.

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 98 percent of the structures have a bridge appraisal rating of five or more.

See Note 16 to the basic financial statements for additional information on the County's capital assets.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2009 (Unaudited)*

### Debt

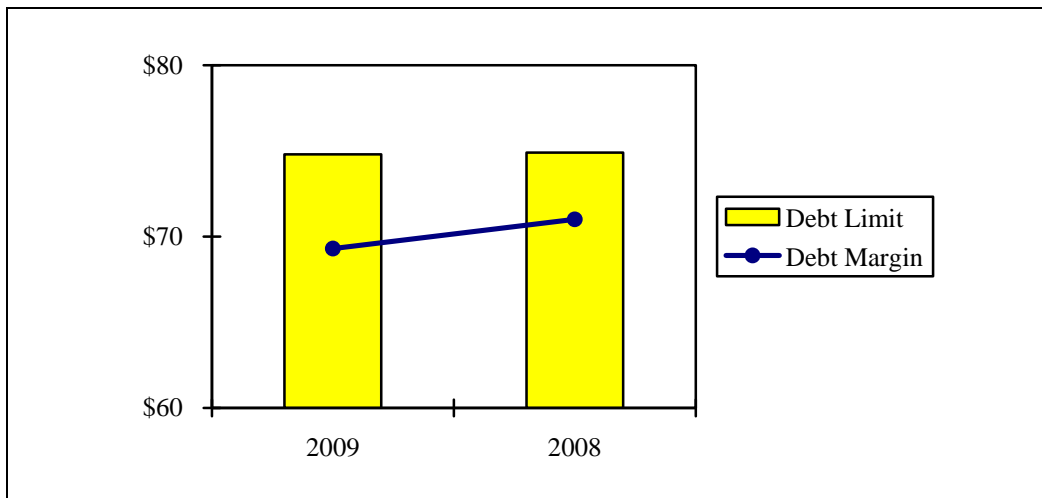
Table 4 below summarizes the County's long-term obligations outstanding.

(Table 4)  
*Outstanding Long-term Obligations at Year End  
(in millions)*

	Governmental Activities		Business Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Special Assessment Bonds	\$2.29	\$2.59	\$0.00	\$0.00	\$2.29	\$2.59
General Obligation Bonds	0.65	0.00	0.00	0.00	0.65	0.00
Revenue Bonds	0.00	0.00	3.52	0.13	3.52	0.13
OPWC Loans	0.01	0.27	0.26	0.29	0.27	0.56
OWDA Loans	0.00	0.00	13.52	17.85	13.52	17.85
Library Notes	0.18	0.20	0.00	0.00	0.18	0.20
Capital Leases	0.02	0.00	0.00	0.00	0.02	0.00
Compensated Absences	3.02	2.03	0.17	0.17	3.19	2.20
<b>Total</b>	<b>\$6.17</b>	<b>\$5.09</b>	<b>\$17.47</b>	<b>\$18.44</b>	<b>\$23.64</b>	<b>\$23.53</b>

During 2009, the County issued general obligation bonds for the Human Services Building improvements. Revenue Bonds were also issued to finance the Burton Lakes projects. These increases were offset by the County's continued payments on outstanding debt.

The County's overall legal debt margin decreased to \$69.3 million. This is the additional amount of debt the County could issue. The debt margin increased \$1.7 million from 2008 to 2009 due to decreasing property valuations offset by the County paying down current debt.



# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
(Unaudited)*

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The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 21 to the basic financial statements.

## **Current Issues**

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, Geauga County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to the residents of the County.

## **Contacting the County's Financial Management**

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 request for additional financial information should be addressed to Frank J. Gliha, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon Ohio 44024, (440) 279-1602 or email at [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us), or visit the County Web Site:

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

## Geauga County, Ohio

### Statement of Net Assets December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$35,743,222	\$4,395,134	\$40,138,356	\$67,035
Cash and Cash Equivalents:				
In Segregated Accounts	25,038	0	25,038	0
With Fiscal Agents	12	0	12	0
Accrued Interest Receivable	427,750	0	427,750	0
Accounts Receivable	223,349	196,495	419,844	28,644
Internal Balances	(3,288)	3,288	0	0
Intergovernmental Receivable	8,897,996	2,725	8,900,721	0
Prepaid Items	104,678	0	104,678	2,092
Materials and Supplies Inventory	347,203	52,898	400,101	3,572
Sales Taxes Receivable	5,007,794	0	5,007,794	0
Property Taxes Receivable	23,655,790	0	23,655,790	0
Special Assessments Receivable	2,186,085	0	2,186,085	0
Loans Receivable	2,646,526	0	2,646,526	0
Nondepreciable Capital Assets	120,963,024	956,775	121,919,799	0
Depreciable Capital Assets, Net	36,675,780	34,814,674	71,490,454	9,736
<i>Total Assets</i>	<u>236,900,959</u>	<u>40,421,989</u>	<u>277,322,948</u>	<u>111,079</u>
<b>Liabilities</b>				
Accounts Payable	430,506	19,343	449,849	0
Accrued Wages	436,417	21,470	457,887	5,963
Contracts Payable	1,086,753	152,231	1,238,984	0
Intergovernmental Payable	1,067,859	51,982	1,119,841	0
Accrued Interest Payable	37,211	47,452	84,663	0
Deferred Revenue	23,182,674	0	23,182,674	0
Notes Payable	3,020,000	0	3,020,000	0
Long-Term Liabilities:				
Due Within One Year	800,187	474,111	1,274,298	0
Due In More Than One Year	5,378,611	17,004,188	22,382,799	0
<i>Total Liabilities</i>	<u>35,440,218</u>	<u>17,770,777</u>	<u>53,210,995</u>	<u>5,963</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	153,951,551	18,468,129	172,419,680	0
Restricted for:				
Capital Projects	8,092,959	0	8,092,959	0
Debt Service	1,840,106	0	1,840,106	0
Mental Health	3,380,247	0	3,380,247	0
Children Services	2,320,476	0	2,320,476	0
Public Assistance	244,068	0	244,068	0
Developmental Disabilities	7,199,881	0	7,199,881	0
Aging	970,393	0	970,393	0
Community Development Programs	4,059,209	0	4,059,209	0
Real Estate Assessment	1,218,910	0	1,218,910	0
Delinquent Tax	959,766	0	959,766	0
Motor Vehicle	2,797,099	0	2,797,099	0
Other Purposes	4,286,373	0	4,286,373	0
Unrestricted	10,139,703	4,183,083	14,322,786	105,116
<i>Total Net Assets</i>	<u>\$201,460,741</u>	<u>\$22,651,212</u>	<u>\$224,111,953</u>	<u>\$105,116</u>

See accompanying notes to the basic financial statements

**Geauga County, Ohio**

*Statement of Activities  
For the Year Ended December 31, 2009*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$11,721,086	\$3,343,364	\$313,220	\$0
Judicial	4,260,063	828,782	305,972	0
Public Safety	14,017,371	1,796,142	486,133	0
Public Works	12,068,412	269,347	5,217,868	3,049,104
Health	9,051,788	148,010	4,422,019	0
Human Services	30,374,500	1,448,505	18,860,946	636,800
Interest and Fiscal Charges	250,161	0	0	
<i>Total Governmental Activities</i>	<u>81,743,381</u>	<u>7,834,150</u>	<u>29,606,158</u>	<u>3,685,904</u>
<b>Business-Type Activities:</b>				
Water Resources	7,121,900	5,889,682	0	825,998
Water District	869,365	771,101	0	0
Storm Water	12,755	2,645	0	0
<i>Total Business-Type Activities</i>	<u>8,004,020</u>	<u>6,663,428</u>	<u>0</u>	<u>825,998</u>
<i>Total - Primary Government</i>	<u>\$89,747,401</u>	<u>\$14,497,578</u>	<u>\$29,606,158</u>	<u>\$4,511,902</u>
<b>Component Unit</b>				
Workshop	<u>\$600,683</u>	<u>\$581,066</u>	<u>\$6,335</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

- General Purposes
- General Obligation Bond Retirement
- Aging
- Children Services Board
- Mental Health
- Developmental Disabilities
- Capital

Sales Tax Levied for:

- General Purposes
- 911 Program

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*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$8,064,502)	\$0	(\$8,064,502)	\$0
(3,125,309)	0	(3,125,309)	0
(11,735,096)	0	(11,735,096)	0
(3,532,093)	0	(3,532,093)	0
(4,481,759)	0	(4,481,759)	0
(9,428,249)	0	(9,428,249)	0
(250,161)	0	(250,161)	0
(40,617,169)	0	(40,617,169)	0
0	(406,220)	(406,220)	0
0	(98,264)	(98,264)	0
0	(10,110)	(10,110)	0
0	(514,594)	(514,594)	0
(40,617,169)	(514,594)	(41,131,763)	0
0	0	0	(13,282)
6,061,497	0	6,061,497	0
696,703	0	696,703	0
1,673,020	0	1,673,020	0
1,643,408	0	1,643,408	0
2,642,012	0	2,642,012	0
7,741,921	0	7,741,921	0
3,610,918	0	3,610,918	0
10,281,729	0	10,281,729	0
275,000	0	275,000	0
3,117,802	0	3,117,802	0
1,623,470	11,708	1,635,178	311
2,274,530	164,930	2,439,460	0
41,642,010	176,638	41,818,648	311
(242,725)	242,725	0	0
41,399,285	419,363	41,818,648	311
782,116	(95,231)	686,885	(12,971)
200,678,625	22,746,443	223,425,068	118,087
<u>\$201,460,741</u>	<u>\$22,651,212</u>	<u>\$224,111,953</u>	<u>\$105,116</u>

## Geauga County, Ohio

### Balance Sheet Governmental Funds December 31, 2009

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,984,131	\$7,140,200	\$23,481,421	\$35,605,752
Cash and Cash Equivalents:				
In Segregated Accounts	0	125	24,913	25,038
With Fiscal Agents	0	0	12	12
Materials and Supplies Inventory	162,379	72,543	112,281	347,203
Accrued Interest Receivable	427,750	0	0	427,750
Accounts Receivable	101,971	3,391	117,987	223,349
Interfund Receivable	284,965	0	33,079	318,044
Intergovernmental Receivable	1,205,455	930,555	6,761,986	8,897,996
Prepaid Items	104,678	0	0	104,678
Sales Taxes Receivable	5,007,794	0	0	5,007,794
Property Taxes Receivable	6,631,712	7,833,888	9,190,190	23,655,790
Special Assessments Receivable	0	0	2,186,085	2,186,085
Loans Receivable	0	0	2,646,526	2,646,526
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	137,470	0	0	137,470
<b>Total Assets</b>	<b>\$19,048,305</b>	<b>\$15,980,702</b>	<b>\$44,554,480</b>	<b>\$79,583,487</b>
<b>Liabilities</b>				
Accounts Payable	\$141,059	\$13,741	\$275,706	\$430,506
Accrued Wages	176,863	102,030	157,524	436,417
Contracts Payable	112,503	66,358	907,892	1,086,753
Intergovernmental Payable	352,048	387,727	328,084	1,067,859
Interfund Payable	3,113	0	318,219	321,332
Deferred Revenue	11,960,041	8,758,054	16,768,212	37,486,307
Accrued Interest Payable	0	0	17,155	17,155
Notes Payable	0	0	3,020,000	3,020,000
<b>Total Liabilities</b>	<b>12,745,627</b>	<b>9,327,910</b>	<b>21,792,792</b>	<b>43,866,329</b>
<b>Fund Balances</b>				
Reserved for Encumbrances	229,772	124,663	3,581,439	3,935,874
Reserved for Unclaimed Monies	137,470	0	0	137,470
Reserved for Loans Receivable	0	0	1,943,808	1,943,808
Reserved for Compensated Absences	200,000	0	0	200,000
Unreserved, Undesignated, Reported in:				
General Fund	5,735,436	0	0	5,735,436
Special Revenue Funds	0	6,528,129	12,636,193	19,164,322
Debt Service Fund	0	0	2,145,479	2,145,479
Capital Projects Funds	0	0	2,454,769	2,454,769
<b>Total Fund Balances</b>	<b>6,302,678</b>	<b>6,652,792</b>	<b>22,761,688</b>	<b>35,717,158</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$19,048,305</b>	<b>\$15,980,702</b>	<b>\$44,554,480</b>	<b>\$79,583,487</b>

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, 2009*

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<b>Total Governmental Fund Balances</b>		<b>\$35,717,158</b>
 <i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		157,638,804
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes	473,116	
Sales Taxes	4,224,303	
Intergovernmental	7,420,129	
Special Assessments	<u>2,186,085</u>	
 Total		 14,303,633
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(20,056)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(650,000)	
Special Assessment Bonds	(2,291,402)	
Notes Payable	(180,000)	
Capital Lease Payable	(22,253)	
OPWC Loan Payable	(15,000)	
Compensated Absences	<u>(3,020,143)</u>	
 Total		 <u>(6,178,798)</u>
 <i>Net Assets of Governmental Activities</i>		 <u><u>\$201,460,741</u></u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2009*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$6,034,336	\$7,738,159	\$10,185,203	\$23,957,698
Sales Tax	10,418,407	0	275,000	10,693,407
Permissive Motor Vehicle License Tax	0	0	438,928	438,928
Charges for Services	2,900,711	387,915	3,542,438	6,831,064
Licenses and Permits	5,488	0	218,968	224,456
Fines and Forfeitures	142,703	0	257,416	400,119
Intergovernmental	2,862,742	9,130,064	23,731,433	35,724,239
Special Assessments	0	0	417,740	417,740
Interest	1,609,537	364	13,569	1,623,470
Rentals	186,964	0	75,401	262,365
Contributions and Donations	0	59,645	151,647	211,292
Other	797,609	45,219	1,431,702	2,274,530
<i>Total Revenues</i>	<u>24,958,497</u>	<u>17,361,366</u>	<u>40,739,445</u>	<u>83,059,308</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,680,851	0	2,185,576	10,866,427
Judicial	2,918,265	0	1,223,035	4,141,300
Public Safety	11,127,548	0	1,446,921	12,574,469
Public Works	164,592	0	6,297,972	6,462,564
Health	616,094	0	8,343,419	8,959,513
Human Services	350,831	15,964,294	13,255,839	29,570,964
Capital Outlay	0	0	9,061,860	9,061,860
Debt Service:				
Principal Retirement	708	0	556,456	557,164
Principal Retirement Current Refunding	0	0	20,000	20,000
Interest and Fiscal Charges	0	0	256,888	256,888
<i>Total Expenditures</i>	<u>23,858,889</u>	<u>15,964,294</u>	<u>42,647,966</u>	<u>82,471,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,099,608</u>	<u>1,397,072</u>	<u>(1,908,521)</u>	<u>588,159</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	10,630	0	12,540	23,170
General Obligation Bonds Issued	0	0	650,000	650,000
General Obligation Notes Issued	0	0	180,000	180,000
Payment on Refunding Notes	0	0	(180,000)	(180,000)
Transfers In	13,318	0	4,563,674	4,576,992
Transfers Out	(2,159,649)	(1,716,000)	(944,068)	(4,819,717)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,135,701)</u>	<u>(1,716,000)</u>	<u>4,282,146</u>	<u>430,445</u>
<i>Net Change in Fund Balances</i>	<u>(1,036,093)</u>	<u>(318,928)</u>	<u>2,373,625</u>	<u>1,018,604</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>7,338,771</u>	<u>6,971,720</u>	<u>20,388,063</u>	<u>34,698,554</u>
<i>Fund Balances End of Year</i>	<u>\$6,302,678</u>	<u>\$6,652,792</u>	<u>\$22,761,688</u>	<u>\$35,717,158</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, 2009*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$1,018,604
 <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 outlay exceeds depreciation in the current period.	
Capital Outlay	5,279,144
Depreciation	<u>(4,044,631)</u>
Total	1,234,513
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is report for each disposal.	
	(101,189)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
Property Taxes	111,781
Sales Taxes	(136,678)
Intergovernmental	35,405
Special Assessments	<u>(301,594)</u>
Total	(291,086)
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
	757,164
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
	6,727
Some expenses, such as compensated absences, reported in the statement of activities do no require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	
	(989,447)
Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
General Obligation Bonds Issued	(650,000)
General Obligation Notes Issued	(180,000)
Inception of Capital Lease	<u>(23,170)</u>
Total	<u>(853,170)</u>
	<u><u>\$782,116</u></u>
<i>Change in Net Assets of Governmental Activities</i>	

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$6,724,570	\$6,008,635	\$6,043,121	\$34,486
Sales Tax	9,175,000	10,500,000	10,473,880	(26,120)
Charges for Services	4,323,750	3,318,750	3,247,478	(71,272)
Licenses and Permits	4,800	4,800	5,488	688
Fines and Forfeitures	138,000	138,000	135,279	(2,721)
Intergovernmental	2,852,324	2,723,594	2,763,897	40,303
Interest	1,600,000	1,580,000	1,541,236	(38,764)
Rentals	86,000	86,000	186,964	100,964
Other	738,153	635,681	641,176	5,495
<i>Total Revenues</i>	<u>25,642,597</u>	<u>24,995,460</u>	<u>25,038,519</u>	<u>43,059</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	10,099,002	10,751,277	8,958,304	1,792,973
Judicial	3,124,412	3,151,436	3,013,960	137,476
Public Safety	11,317,571	11,504,681	11,027,534	477,147
Public Works	179,500	180,917	172,533	8,384
Health	821,001	856,549	604,396	252,153
Human Services	459,164	462,154	367,655	94,499
<i>Total Expenditures</i>	<u>26,000,650</u>	<u>26,907,014</u>	<u>24,144,382</u>	<u>2,762,632</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(358,053)</u>	<u>(1,911,554)</u>	<u>894,137</u>	<u>2,805,691</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,092,489	92,489	13,318	(79,171)
Transfers Out	(1,743,599)	(2,916,272)	(2,159,649)	756,623
<i>Total Other Financing Sources (Uses)</i>	<u>348,890</u>	<u>(2,823,783)</u>	<u>(2,146,331)</u>	<u>677,452</u>
<i>Net Change in Fund Balance</i>	(9,163)	(4,735,337)	(1,252,194)	3,483,143
Fund Balances at Beginning of Year	5,224,055	5,224,055	5,224,055	0
Unexpended Prior Year Encumbrances	241,850	241,850	241,850	0
<i>Fund Balances at End of Year</i>	<u>\$5,456,742</u>	<u>\$730,568</u>	<u>\$4,213,711</u>	<u>\$3,483,143</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,645,816	\$7,746,348	\$7,738,159	(\$8,189)
Charges for Services	342,000	361,000	403,337	42,337
Intergovernmental	8,183,538	7,788,831	9,129,114	1,340,283
Interest	1,630	230	403	173
Contributions and Donations	34,000	52,000	59,645	7,645
Other	37,000	65,212	45,216	(19,996)
<i>Total Revenues</i>	16,243,984	16,013,621	17,375,874	1,362,253
<b>Expenditures</b>				
Current:				
Human Services	17,450,867	17,951,717	16,219,453	1,732,264
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,206,883)	(1,938,096)	1,156,421	3,094,517
<b>Other Financing Sources (Uses)</b>				
Transfers In	810,000	0	0	0
Transfers Out	(900,000)	(1,766,000)	(1,716,000)	50,000
<i>Total Other Financing Sources (Uses)</i>	(90,000)	(1,766,000)	(1,716,000)	50,000
<i>Net Change in Fund Balance</i>	(1,296,883)	(3,704,096)	(559,579)	3,144,517
Fund Balances at Beginning of Year	7,442,611	7,442,611	7,442,611	0
Unexpended Prior Year Encumbrances	52,382	52,382	52,382	0
<i>Fund Balances at End of Year</i>	\$6,198,110	\$3,790,897	\$6,935,414	\$3,144,517

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### Statement of Fund Net Assets Enterprise Funds December 31, 2009

	Water Resources	Water District	Storm Water	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,804,032	\$566,917	\$24,185	\$4,395,134
Materials and Supplies Inventory	52,898	0	0	52,898
Intergovernmental Receivable	0	2,725	0	2,725
Accounts Receivable	153,794	42,701	0	196,495
Interfund Receivable	3,288	0	0	3,288
<i>Total Current Assets</i>	4,014,012	612,343	24,185	4,650,540
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	956,775	0	0	956,775
Depreciable Capital Assets, Net	29,971,173	4,843,501	0	34,814,674
<i>Total Noncurrent Assets</i>	30,927,948	4,843,501	0	35,771,449
<i>Total Assets</i>	34,941,960	5,455,844	24,185	40,421,989
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	17,800	1,543	0	19,343
Accrued Wages	19,521	1,830	119	21,470
Contracts Payable	93,697	58,534	0	152,231
Intergovernmental Payable	47,372	4,213	397	51,982
Compensated Absences Payable	43,010	11,343	0	54,353
Accrued Interest Payable	47,452	0	0	47,452
Revenue Bonds Payable	38,000	0	0	38,000
OWDA Loans Payable	355,508	0	0	355,508
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	688,610	77,463	516	766,589
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	118,161	2,465	0	120,626
Revenue Bonds Payable	3,484,000	0	0	3,484,000
OWDA Loans Payable	13,163,311	0	0	13,163,311
OPWC Loans Payable	236,251	0	0	236,251
<i>Total Long-Term Liabilities</i>	17,001,723	2,465	0	17,004,188
<i>Total Liabilities</i>	17,690,333	79,928	516	17,770,777
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	13,624,628	4,843,501	0	18,468,129
Unrestricted	3,626,999	532,415	23,669	4,183,083
<i>Total Net Assets</i>	\$17,251,627	\$5,375,916	\$23,669	\$22,651,212

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Enterprise Funds  
For the Year Ended December 31, 2009*

	Water Resources	Water District	Storm Water	Total
<b>Operating Revenues</b>				
Charges for Services	\$5,508,242	\$734,751	\$2,645	\$6,245,638
Tap-In Fees	381,440	36,350	0	417,790
Other	138,383	26,547	0	164,930
<i>Total Operating Revenues</i>	<u>6,028,065</u>	<u>797,648</u>	<u>2,645</u>	<u>6,828,358</u>
<b>Operating Expenses</b>				
Personal Services	1,991,712	187,384	10,511	2,189,607
Materials and Supplies	2,208,195	425,673	200	2,634,068
Contractual Services	674,208	51,207	0	725,415
Depreciation	1,320,727	196,401	0	1,517,128
Other	376,810	8,700	2,044	387,554
<i>Total Operating Expenses</i>	<u>6,571,652</u>	<u>869,365</u>	<u>12,755</u>	<u>7,453,772</u>
<i>Operating Loss</i>	<u>(543,587)</u>	<u>(71,717)</u>	<u>(10,110)</u>	<u>(625,414)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	11,708	0	0	11,708
Interest and Fiscal Charges	(550,248)	0	0	(550,248)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(538,540)</u>	<u>0</u>	<u>0</u>	<u>(538,540)</u>
<i>Loss before Transfers and Capital Contributions</i>	(1,082,127)	(71,717)	(10,110)	(1,163,954)
Capital Contributions	825,998	0	0	825,998
Transfers In	237,725	0	5,000	242,725
<i>Change in Net Assets</i>	(18,404)	(71,717)	(5,110)	(95,231)
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>17,270,031</u>	<u>5,447,633</u>	<u>28,779</u>	<u>22,746,443</u>
<i>Net Assets End of Year</i>	<u><u>\$17,251,627</u></u>	<u><u>\$5,375,916</u></u>	<u><u>\$23,669</u></u>	<u><u>\$22,651,212</u></u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2009*

	Water Resources	Water District	Storm Water	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$5,842,973	\$748,757	\$2,645	\$6,594,375
Other Cash Receipts	138,383	26,547	0	164,930
Cash Payments to Employees for Services	(2,031,220)	(188,515)	(10,668)	(2,230,403)
Cash Payments for Goods and Services	(2,837,054)	(426,398)	(200)	(3,263,652)
Other Cash Payments	(375,798)	(8,600)	(2,044)	(386,442)
<i>Net Cash Provided by (Used in) Operating Activities</i>	737,284	151,791	(10,267)	878,808
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	237,725	0	5,000	242,725
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Capital Grants	380,518	0	0	380,518
Revenue Bonds Issued	3,400,000	0	0	3,400,000
Principal Paid on Revenue Bonds	(7,000)	0	0	(7,000)
Interest Paid on Revenue Bonds	(6,450)	0	0	(6,450)
Principal Paid on OPWC Loans	(26,250)	0	0	(26,250)
Principal Paid on OWDA Loans	(4,449,100)	0	0	(4,449,100)
Interest Paid on OWDA Loans	(380,104)	0	0	(380,104)
Proceeds from Sale of Capital Assets	2,489	0	0	2,489
Payments for Capital Acquisitions	(69,670)	0	0	(69,670)
<i>Net Cash Used in Capital and Related Financing Activities</i>	(1,155,567)	0	0	(1,155,567)
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	11,708	0	0	11,708
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(168,850)	151,791	(5,267)	(22,326)
<i>Cash and Cash Equivalents Beginning of Year</i>	3,972,882	415,126	29,452	4,417,460
<i>Cash and Cash Equivalents End of Year</i>	\$3,804,032	\$566,917	\$24,185	\$4,395,134

(continued)

**Geauga County, Ohio**

*Statement of Cash Flows  
Enterprise Funds (continued)  
For the Year Ended December 31, 2009*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Total</u>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Loss	<u>(\$543,587)</u>	<u>(\$71,717)</u>	<u>(\$10,110)</u>	<u>(\$625,414)</u>
Adjustments:				
Depreciation	1,320,727	196,401	0	1,517,128
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(43,421)	(27,031)	0	(70,452)
Intergovernmental Receivable	0	(2,725)	0	(2,725)
Materials and Supplies Inventory	68,231	0	0	68,231
Interfund Receivable	(3,288)	7,412	0	4,124
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(48,694)	(5,663)	0	(54,357)
Contracts Payable	42,992	56,245	0	99,237
Accrued Wages	(41,661)	(3,289)	(228)	(45,178)
Compensated Absences Payable	5,026	2,260	0	7,286
Intergovernmental Payable	<u>(19,041)</u>	<u>(102)</u>	<u>71</u>	<u>(19,072)</u>
<i>Total Adjustments</i>	<u>1,280,871</u>	<u>223,508</u>	<u>(157)</u>	<u>1,504,222</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$737,284</u>	<u>\$151,791</u>	<u>(\$10,267)</u>	<u>\$878,808</u>

**Noncash Capital Financing Activities**

During 2009, the Newbury BOE and Newbury LLC turned over ownership of Water and Wastewater lines in the amounts of \$320,160 and \$125,320, respectively. These amounts are 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, 2009*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$17,136,190
Cash and Cash Equivalents in Segregated Accounts	1,353,223
Property Taxes Receivable	167,626,217
Special Assessments Receivable	22,716,778
	<hr/>
<i>Total Assets</i>	<u><u>\$208,832,408</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$191,157,879
Undistributed Monies	16,194,351
Due to Others	164,794
Payroll Withholdings	1,315,384
	<hr/>
<i>Total Liabilities</i>	<u><u>\$208,832,408</u></u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2009*

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

Geauga County, Ohio (the County) was created in 1806. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also two elected Common Pleas Court Judges and one elected 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 Developmental Disabilities, 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 Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The Geauga County Board of Developmental Disabilities 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 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, 2009*

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The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 12, 13, 14 and 24 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  
Northeast Ohio Areawide Coordinating Agency  
Geauga County Regional Airport Authority  
North East Ohio Network  
Family First Council  
Geauga, Ashtabula, and Portage Partnership Incorporated  
Geauga County Public Library  
Geauga County Park District

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 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, 2009*

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### ***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.

### ***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, 2009*

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

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.

### ***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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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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.

### ***Basis of Accounting***

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 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, 2009, but which were levied to finance year 2010 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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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.

### ***Cash and Cash Equivalents***

To improve cash management, cash received by the County is pooled in a central bank account. Monies for all 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 2009, investments were limited to federal home loan bank notes, federal home loan mortgage corporation notes, federal farm credit bank notes, and STAROhio.

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, 2009.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2009 amounted to \$1,609,537 which includes \$1,377,075 assigned from other County funds.

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

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

### ***Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

### ***Inventories***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

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### **Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2009 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.

### **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 enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

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 back-trending (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:

Description	Estimated Lives
Buildings and Improvements (including wastewater and water treatment plants)	40 years
Machinery and Equipment	5-20 years
Vehicles	5 years
Water and wastewater lines	40 years

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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### ***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. The County records a liability for all accumulated unused vacation time when earned for all employees.

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.

### ***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.

### ***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, unclaimed monies and for loans (Community Development Block Grant moneys loaned to local businesses). Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. The County has begun accumulating resources for the payment of severance and vacation. A portion of the general fund balance has been reserved for compensated absences.

### ***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.

### ***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.

### ***Internal Activity***

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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on the government wide financial statements. 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.

### ***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 and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources in place when original and 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.

### ***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 the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

### ***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 water resources, the water district and storm water. Operating expenses are necessary costs that have been incurred in order to provide the good or

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

### ***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.

### ***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 Restatements**

### ***Changes in Accounting Principles***

For 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County's financial statements.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

### ***Restatements***

During 2009, it was determined that a few fund balances needed to be reclassified. This restatement had the following effect on fund balance as they were previously reported.

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Fund Balance, December 31, 2008	\$7,338,771	\$6,568,225	\$20,791,558	\$34,698,554
Reclassification of Fund Balance	0	403,495	(403,495)	0
Adjusted Fund Balance, December 31, 2008	\$7,338,771	\$6,971,720	\$20,388,063	\$34,698,554

During 2009, it was determined that capital assets needed to be reclassified in the enterprise funds. This restatement had the following effect on net assets as they were previously reported.

	Water Resources	Water District	Storm Water	Total Business-Type
Net Assets, December 31, 2008	\$19,462,330	\$3,255,334	\$28,779	\$22,746,443
Capital Assets	(2,192,299)	2,192,299	0	0
Adjusted Net Assets, December 31, 2008	\$17,270,031	\$5,447,633	\$28,779	\$22,746,443

### **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 fund. The major differences between the budget basis and the GAAP basis are:

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue fund:

### Net Change in Fund Balances

	General	Developmental Disabilities
	<u>                    </u>	<u>                    </u>
GAAP Basis	(\$1,036,093)	(\$318,928)
Net Adjustment for Revenue Accruals	(290,807)	14,527
Beginning Fair Value Adjustment for Investments	784,755	0
Ending Fair Value Adjustment for Investments	(314,812)	0
Ending Unrecorded Cash	(109,744)	(19)
Net Adjustment for Expenditure Accruals	197,841	(50,392)
Encumbrances	(483,334)	(204,767)
Budget Basis	<u><u>(\$1,252,194)</u></u>	<u><u>(\$559,579)</u></u>

### Note 5. Accountability

At December 31, 2009, the construction capital projects fund's deficit of \$270,748 is the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once the notes are retired or bonds are issued, the deficit will be eliminated.

### Note 6. Deposits and Investments

Monies held by the County are classified by State Statute two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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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, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above 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. Bonds 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 deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (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 (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or 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, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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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 fund 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 of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three 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. Payments 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, \$31,970,977 of the County's bank balance of \$39,035,556 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, 2009

### Investments

Investments are reported at fair value. As of December 31, 2009, the County had the following investments:

	Maturity (in years)		
	Less Than One Year	1 - 2	Total
Federal Home Loan Bank Notes	\$5,071,532	\$5,157,890	\$10,229,422
STAROhio	3,000,330	0	3,000,330
Federal Home Loan Mortgage Corporation Notes	0	1,023,900	1,023,900
Federal Farm Credit Bank Notes	1,014,970	0	1,014,970
Total Portfolio	<u>\$9,086,832</u>	<u>\$6,181,790</u>	<u>\$15,268,622</u>

**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 Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes and Federal Farm Credit Bank Notes carry a rating of AAA by Moody's. 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. 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 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. 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's major investment holdings at year end are as follows:

Investment	Percentage of Investments
Federal Home Loan Bank Notes	67.00 %
Federal Home Loan Mortgage Corporation Notes	6.71
Federal Farm Credit Bank Notes	6.64

### Component Unit

At year-end, the carrying amount of the component unit's deposits was \$67,035. The entire balance was covered by federal depository insurance.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

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### 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 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) is for 2009 taxes.

2009 real property taxes are levied after October 1, 2009 on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received in calendar year 2009 (other than public utility property tax) represents the collection of calendar year 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in calendar year 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2009, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	
Residential/Agricultural	\$2,666,416,570
Commercial Industrial/Public Utility	324,889,480
Tangible Personal Property	
Public Utility	<u>59,294,730</u>
Total Assessed Value	<u>\$3,050,600,780</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, 2009 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 2009 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.

# Geauga County, Ohio

Notes to the Basic Financial Statements  
December 31, 2009

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## 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. On September 4, 2008 the Commissioners extended the additional ¼ percent that was due to expire on January 31, 2009 for an additional 5 years to fund operations of the County's radio communications systems. Sales and use tax revenue is credited to the General fund and the 911 Program special revenue fund.

## Note 9. Related Party Transactions

During 2009, 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 \$408,404.

## Note 10. Receivables

Receivables at December 31, 2009, 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 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. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$1,943,808 in the revolving loan special revenue fund. At December 31, 2009 there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$1,897,146 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$4,589.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
<b>General Fund</b>	
Local Government and Revenue Assistance	\$494,080
Property Tax Rollbacks and Exemptions	460,976
Grant	161,567
Commercial Activity Tax	76,696
Miscellaneous	12,136
Total General Fund	<u>1,205,455</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements

December 31, 2009

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<u>Governmental Activities (continued)</u>	<u>Amount</u>
<b>Special Revenue Funds</b>	
Developmental Disabilities	930,555
Community Development Administration	274,164
CASA	16,319
Intensive Supervision	23,215
Care and Custody	48,139
Motor Vehicle License	2,591,653
Mental Health	1,373,742
Children's Services Levy	381,698
Transportation Administration	943,171
Aging	145,797
Violence Prevention	63,170
Enforcement and Education	177
Pretrial Release	10,247
US Marshall	56,995
	<hr/>
Total Special Revenue Funds	6,859,042
	<hr/>
<b>Capital Projects Funds</b>	
Road and Bridge	353,299
Community Development Block Grant	480,200
	<hr/>
Total Capital Projects Funds	833,499
	<hr/>
<i>Total Governmental Activities</i>	<u><u>\$8,897,996</u></u>

## Note 11. 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 12. Joint Ventures

### *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 2009, the County contributed \$84,998 to the agency, which represents 19.6 percent of the total contributions.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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### ***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 2009. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

### ***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 2009, the County contributed \$437,638 to the Center, which represents 17.6 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

## **Note 13. Public Entity Risk Pools**

### ***County Risk Sharing Authority***

The County Risk Sharing Authority (CORSA) is a public entity risk sharing pool among sixty-two counties in Ohio. CORSA was established in 1987 as an Ohio nonprofit, self-insured pool to provide member counties with the best comprehensive property and liability coverage and highest quality risk management services at a stable and competitive price.

Member Counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. CORSA provides comprehensive coverage and risk management services for property and liability coverage including general liability, law enforcement liability, automobile liability, errors and omissions, direct physical loss or damage, equipment breakdown and crime.

CORSA is governed by nine Directors, who are County Commissioners from member counties. The Directors are elected by CORSA members and are eligible to serve three, two year terms. The officers are elected by the Board of Directors, and are eligible to serve two, one year terms. Each member county designates a voting representative and alternate in accordance with CORSA’s Code of Regulations.

CORSA has earned the Advisory Standards Recognition from the association of Governmental Risk Pool (AGRIP). The award recognizes those pools that adhere to the eighty-eight “best practices” standards as established by AGRIP’s Membership Practices Committee, relating to the governance, management, financial accounting and operation of the pool.

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2009*

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## ***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. Jointly Governed Organizations**

### ***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 2009, the County contributed \$29,934, which represents .52 percent of total contributions.

### ***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 2009, the Airport received sufficient revenues and no additional funds were needed.

### ***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 2009, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from Geauga County.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

### ***Family First Council***

The Family First Council (the “Council”) provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the Council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. In 2009, the County Commissioners contributed \$40,868, which represents 2.65 percent of total contributions.

### ***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 15. Interfund Transfers and Balances**

### ***Interfund Transfers***

Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfers To	Transfers From			Totals
	General	Developmental Disabilities	Other Governmental Funds	
Major Funds				
General	\$0	\$0	\$13,318	\$13,318
Water Resources	237,725	0	0	237,725
Storm Water	5,000	0	0	5,000
Other Governmental Funds	1,916,924	1,716,000	930,750	4,563,674
Totals	<u>\$2,159,649</u>	<u>\$1,716,000</u>	<u>\$944,068</u>	<u>\$4,819,717</u>

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; 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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

### **Interfund Balances**

Interfund balances at December 31, 2009, 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			Totals
	General	Water Resources	Other Governmental Funds	
General	\$0	\$3,113	\$0	\$3,113
Other Governmental Funds	284,965	175	33,079	318,219
Totals	\$284,965	\$3,288	\$33,079	\$321,332

### **Note 16. Capital Assets**

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b>Government Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,515,621	\$0	\$0	\$4,515,621
Infrastructure	113,227,615	3,219,788	0	116,447,403
<i>Total Nondepreciable Capital Assets</i>	117,743,236	3,219,788	0	120,963,024
<i>Depreciable Capital Assets</i>				
Building and Improvements	52,878,822	534,000	0	53,412,822
Machinery and Equipment	11,636,389	247,556	(93,183)	11,790,762
Vehicles	6,689,822	1,277,800	(927,253)	7,040,369
<i>Total Depreciable Capital Assets</i>	71,205,033	2,059,356	(1,020,436)	72,243,953
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(18,166,658)	(1,611,883)	0	(19,778,541)
Machinery and Equipment	(9,636,481)	(1,311,048)	88,919	(10,858,610)
Vehicles	(4,639,650)	(1,121,700)	830,328	(4,931,022)
<i>Total Accumulated Depreciation</i>	(32,442,789)	(4,044,631)	919,247	(35,568,173)
<i>Total Depreciable Capital Assets, Net</i>	38,762,244	(1,985,275)	(101,189)	36,675,780
<i>Governmental Activities Capital Assets, Net</i>	\$156,505,480	\$1,234,513	(\$101,189)	\$157,638,804

# Geauga County, Ohio

## Notes to the Basic Financial Statements

December 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
<b>Business Type Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
<i>Depreciable Capital Assets</i>				
Building and Improvements	20,779,208	0	0	20,779,208
Machinery and Equipment	2,199,128	39,720	(51,987)	2,186,861
Vehicles	1,407,088	29,950	(20,000)	1,417,038
Water and Wastewater Lines	30,467,959	445,480	0	30,913,439
<i>Total Depreciable Capital Assets</i>	54,853,383	515,150	(71,987)	55,296,546
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(5,197,697)	(519,480)	0	(5,717,177)
Machinery and Equipment	(1,501,443)	(130,793)	49,498	(1,582,738)
Vehicles	(1,159,691)	(86,639)	20,000	(1,226,330)
Water and Wastewater Lines	(11,175,411)	(780,216)	0	(11,955,627)
<i>Total Accumulated Depreciation</i>	(19,034,242)	(1,517,128)	69,498	(20,481,872)
<i>Total Depreciable Capital Assets, Net</i>	35,819,141	(1,001,978)	(2,489)	34,814,674
<i>Business Type Activities Capital Assets, Net</i>	\$36,775,916	(\$1,001,978)	(\$2,489)	\$35,771,449

Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,402,709
Judicial	47,183
Public Safety	1,102,495
Public Works	625,016
Health	42,237
Human Services	824,991
Total	\$4,044,631

## Note 17. Employee Retirement Systems

### *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 Pension 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. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed plan.

OPERS provides retirement, disability and survivor benefits and annual cost-of-living adjustments to members of the Traditional Pension 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. Interested parties may obtain a copy 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 Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 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, 2009, 2008, and 2007 were \$3,076,456, \$2,506,946 and \$2,982,227 respectively; 92.32 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$113,425 made by the County and \$81,018 made by the plan members.

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

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement plan. 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 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio web site at [www.strsoh.org](http://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 a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by 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 member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. The DB portion of the combined plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime annuity at age 50. 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – For the year ended December 31, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, 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 STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$160,469, \$151,106, and \$166,480 respectively; 98.72 percent has been contributed for fiscal year 2009 and 100 percent has been contributed for 2008 and 2007. Contributions to the DC and Combined Plans for 2009 were \$9,301 made by the County and \$12,234 made by the plan members

### **Note 18. Postemployment Benefits**

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

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit 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.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional and Combined Plans must have 10 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, but 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 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 their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. 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 were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their 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, 2009, 2008, and 2007 were \$2,224,514, \$2,506,950 and \$1,929,676 respectively; 92.32 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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

Plan Description – The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teacher Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or the combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2009, 2008, and 2007 were \$12,344, \$11,624, and \$12,806 respectively; 98.72 percent has been contributed for 2009 and 100 percent has been contributed for 2008 and 2007.

## **Note 19. Other Employee Benefits**

### ***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, thirty-three (33) 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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

### **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.

### **Note 20. Short-Term Obligations**

A summary of the note transactions for the year ended December 31, 2009, follows:

	Balance 12/31/08	Issued	Retired	Balance 12/31/09
<b>Governmental Activities</b>				
<i>Debt Service Fund:</i>				
Library Construction 4.25%	\$90,000	\$20,000	\$90,000	\$20,000
<i>Capital Projects Funds:</i>				
Human Services Improvements 3.38%	690,000	0	690,000	0
Jail Construction 4.0%	4,000,000	3,000,000	4,000,000	3,000,000
<b>Total</b>	<b>\$4,780,000</b>	<b>\$3,020,000</b>	<b>\$4,780,000</b>	<b>\$3,020,000</b>

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 21. Long-Term Debt**

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities</b>				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Improvement	1993	2.70 - 5.55	1,690,000	2013
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Sanitary Sewer - Bainbridge	1995	3.90 - 6.85	2,600,000	2015
<i>OPWC Loans:</i>				
Jug Street	2008	0.00	300,000	2010
<i>General Obligation Notes:</i>				
Geauga County Library	2009	3.85	200,000	2010

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Business-Type Activities</b>				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16	536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Parkman Treatment Plant	2006	4.26	3,403,436	2009
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
<i>Revenue Bonds:</i>				
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2019

Changes in the County's long-term obligations during the year ended December 31, 2009, consist of the following:

	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
<b>Governmental Activities</b>					
<i>General Obligation Bonds:</i>					
Human Services Building Improvements	\$0	\$650,000	\$0	\$650,000	\$65,000
<i>Special Assessment Bonds:</i>					
Sanitary Sewer - Aquilla	\$115,500	\$0	\$7,700	\$107,800	\$7,700
Sanitary Sewer - Aquilla	2,310	0	154	2,156	154
Sanitary Sewer - Improvement	695,000	0	125,000	570,000	130,000
Sanitary Sewer - Chagrin Falls Park	444,839	0	8,393	436,446	8,834
Sanitary Sewer - Bainbridge	1,335,000	0	160,000	1,175,000	170,000
<i>Total Special Assessment Bonds</i>	<u>2,592,649</u>	<u>0</u>	<u>301,247</u>	<u>2,291,402</u>	<u>316,688</u>
<b>Other Long-Term Obligations</b>					
OPWC Loan - Jug Street	270,000	0	255,000	15,000	15,000
Geauga County Library Notes	200,000	180,000	200,000	180,000	0
Capital Lease	0	23,170	917	22,253	4,634
Compensated Absences	2,030,696	1,888,560	899,113	3,020,143	398,865
<i>Total Other Long-Term Obligations</i>	<u>2,500,696</u>	<u>2,091,730</u>	<u>1,355,030</u>	<u>3,237,396</u>	<u>418,499</u>
<i>Total Governmental Activities</i>	<u>\$5,093,345</u>	<u>\$2,741,730</u>	<u>\$1,656,277</u>	<u>\$6,178,798</u>	<u>\$800,187</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements

December 31, 2009

	Outstanding 12/31/08	Additions	Reductions	Outstanding 12/31/09	Amounts Due in One Year
<b>Business Type Activities</b>					
<b>OWDA Loans</b>					
Chagrin Heights	\$328,340	\$0	\$32,936	\$295,404	\$34,320
Bellwood Sewer	677,657	0	51,482	626,175	53,300
Valley View	2,732,210	0	186,786	2,545,424	193,380
Auburn Corners	1,642,945	0	118,436	1,524,509	0
County Water Tower	207,415	0	14,917	192,498	15,447
Water Treatment Plant	542,737	0	35,701	507,036	37,202
McFarland Treatment Plant	7,375,218	0	392,888	6,982,330	0
Parkman Treatment Plant	3,492,275	99,044	3,591,319	0	0
Waterline Installation	309,189	17,198	3,705	322,682	0
Hunting Valley	543,691	0	20,930	522,761	21,859
<i>Total OWDA Loans</i>	<u>17,851,677</u>	<u>116,242</u>	<u>4,449,100</u>	<u>13,518,819</u>	<u>355,508</u>
<b>Revenue Bonds</b>					
Sanitary Sewer	129,000	0	7,000	122,000	8,000
Burton Lakes	0	3,400,000	0	3,400,000	30,000
<i>Total Revenue Bonds</i>	<u>129,000</u>	<u>3,400,000</u>	<u>7,000</u>	<u>3,522,000</u>	<u>38,000</u>
<b>Other Long-Term Obligations</b>					
OPWC Loan - Valley View	288,751	0	26,250	262,501	26,250
Compensated Absences	167,693	31,744	24,458	174,979	54,353
<i>Total Other Long-Term Obligations</i>	<u>456,444</u>	<u>31,744</u>	<u>50,708</u>	<u>437,480</u>	<u>80,603</u>
<i>Total Business-Type Activities</i>	<u>\$18,437,121</u>	<u>\$3,547,986</u>	<u>\$4,506,808</u>	<u>\$17,478,299</u>	<u>\$474,111</u>

During 2009, the County issued \$650,000 in general obligation bonds for improvements to the Human Services building. General obligation bonds will be paid from the debt service fund.

The Revenue Bonds will be paid from charges for services revenue in the enterprise funds. The OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds.

The special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners in the debt service fund. In the event that a property owner would fail to pay the assessment, the County would make payment. The OPWC loan will be paid with property taxes in the debt service fund.

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 programs, motor vehicle license, county home, court technology, DARE Grant, delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, intensive supervision, mental health, developmental disabilities, real estate assessment, transportation, violence prevention, pretrial release and concealed handguns. Capital Leases will be paid from the general fund and the county recorder micrographics special revenue fund.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported as long term obligations. These notes are for the construction of a new public library have an interest rate of 3.85 percent, mature on February 25, 2010 and will be paid from the debt service fund.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2009 are as follows:

### **Governmental Activities**

	General Obligation Bonds		Special Assessment Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	
2010	\$65,000	\$27,931	\$316,688	\$128,295	\$15,000
2011	65,000	26,442	337,152	108,574	0
2012	65,000	23,568	352,640	89,793	0
2013	65,000	20,566	373,154	70,146	0
2014	65,000	17,628	228,694	49,355	0
2015 - 2019	325,000	44,102	327,630	121,960	0
2020 - 2024	0	0	113,249	80,883	0
2025 - 2029	0	0	105,691	53,046	0
2030 - 2034	0	0	136,504	22,283	0
<b>Total</b>	<b>\$650,000</b>	<b>\$160,237</b>	<b>\$2,291,402</b>	<b>\$724,335</b>	<b>\$15,000</b>

### **Business-Type Activities**

	OWDA Loans		Revenue Bonds		OPWC Loan
	Principal	Interest	Principal	Interest	
2010	\$355,508	\$166,881	\$38,000	\$154,850	\$26,250
2011	368,571	153,819	38,000	153,138	26,250
2012	382,118	140,273	43,000	151,425	26,250
2013	396,163	126,228	49,000	149,494	26,250
2014	410,726	111,662	50,000	147,294	26,250
2015 - 2019	2,171,110	325,200	284,000	700,431	131,251
2020 - 2024	508,919	47,883	290,000	634,963	0
2025 - 2029	96,183	5,285	345,000	568,094	0
2030 - 2034	0	0	420,000	487,375	0
2035 - 2039	0	0	520,000	386,750	0
2040 - 2044	0	0	645,000	262,063	0
2045 - 2049	0	0	800,000	106,531	0
<b>Total</b>	<b>\$4,689,298</b>	<b>\$1,077,231</b>	<b>\$3,522,000</b>	<b>\$3,902,408</b>	<b>\$262,501</b>

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	\$1,524,509
McFarland Treatment Plant	6,982,330
Waterline Installation	322,682
<b>Total</b>	<b>\$8,829,521</b>

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2009

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2049. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 83.8 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$13,454,441. Principal and interest paid for the current year were \$4,868,904, total net revenues were \$788,848 and total revenues were \$6,039,773.

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, 2009, are an overall debt margin of \$69,343,499; and an unvoted debt margin of \$25,084,487.

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$186,178,602 at December 31, 2009 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

### Note 22. Capital Leases

The County has entered into two interest free leases for copiers. These lease obligations meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2009 was \$23,170.

The following is a schedule of the future minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2009:

	Governmental Activities
2010	\$4,634
2011	4,634
2012	4,634
2013	4,634
2014	3,717
Present Value of Lease Payments	<u>\$22,253</u>

### Note 23. Risk Management

#### *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) for all property and liability coverage including automobiles, equipment

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2009*

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breakdown, crime, direct physical loss or damage and direct physical loss or damage. The Travelers Insurance Company insures boilers.

Limits of liability for each occurrence are \$1,000,000 with a deductible of \$2,500. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

For Workers' Compensation purposes, the County implemented a charge back program that charges each department based on both claims experience and payroll. With charge back, the proportionate amount of contributions will be charged to departments with claims affecting the County's premium. Implementation of the charge back program began with the 2009 budget with a planned phase-in over four successive years at increasing increments of 25 percent each year, and continuing thereafter.

To further achieve lower Workers' Compensation rates, the County has participated in the BWC Premium Discount Plus program and the Safety Council rebate program to obtain discounts and rebates that are applied against our Workers' Compensation premium.

### **Note 24. Related Organizations**

#### ***Geauga County Public Library***

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2009.

#### ***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 2009.

### **Note 25. Subsequent Events**

On February 25, 2010, the County retired \$200,000 in bond anticipation notes and reissued \$180,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 4.27 percent and mature on February 25, 2011.

# Geauga County, Ohio

## Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2009*

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 2009 for the preservation of these assets.

The Geauga County Engineer administers a five year program for road and bridge 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 an 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>	<u>Lane Miles</u>
Failed	0		
"Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	4	
Fair	5	14	9.2
Satisfactory	6	46	33.3
Good	7	22	87.2
Very Good	8	72	78
Excellent	9	31	19.9
Total		<u>189</u>	<u>227.6</u>

## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2009*

The following summarizes the overall ratings as of December 31, 2009, 2008, 2007 and 2006:

Condition Assessment	2009		2008		2007		2006	
	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%	227.6	100%	227.6	100%
Less than Fair	0	0%	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	185	98%	183	97%	184	98%	183	97%
Less than Fair	4	2%	6	3%	4	2%	5	3%

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
2009	\$10,700,006	\$7,859,566	\$2,840,440
2008	10,937,329	9,467,800	1,469,529
2007	11,497,234	9,915,615	1,581,619
2006	9,847,528	8,479,991	1,367,537

# Combining and Individual Fund Statements and Schedules

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

***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.

***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.

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

***Common Pleas Mediation*** – To account for monies expended for mediation services in Common Pleas Court.

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

**Youth Center** – To account for the operation of the Youth Center, funded by State grants.

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

**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.

**Mental Health** - To account for a County-wide property tax levy and State grants expended for the cost of contracts with local mental health agencies that provide services to the public at large.

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

**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.

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

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

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

**Law Library Resources** – To account for the intergovernmental revenue used for the operations of the County's Law Library.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

***DARE Grant***

***Indigent Guardianship***

***Drug Prosecution***

***Drug Law Enforcement***

***Commissary***

***Chardon Tower***

***PreTrial Release***

***Law Enforcement Assistance***

***Criminal Investigation***

***Violence Prevention***

***County Cop Education***

***Education and Enforcement***

***Juvenile Indigent Drivers***

***COPS More***

***Sheriff K-9 Unit***

***Law Enforcement Block Grant***

***Concealed Handgun***

***US Marshall***

### *Nonmajor Debt Service Fund*

**Debt Service** – To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

### *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:

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

**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.

**HUD Housing/Community Development Block Grant (CDBG)** - To account for a federal grant that is expended on major construction projects and to account for recapture of HUD Funds through CDBG and HUD HOUSING HOME programs..

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

**Courthouse Donations** – To account for monies donated for upkeep and improvement of the Courthouse.

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,519,471	\$2,166,122	\$7,795,828	\$23,481,421
Cash and Cash Equivalents:				
In Segregated Accounts	24,913	0	0	24,913
With Fiscal Agents	0	12	0	12
Materials and Supplies Inventory	112,281	0	0	112,281
Accounts Receivable	113,379	0	4,608	117,987
Interfund Receivable	33,079	0	0	33,079
Intergovernmental Receivable	5,928,487	0	833,499	6,761,986
Property Taxes Receivable	6,530,843	0	2,659,347	9,190,190
Special Assessments Receivable	0	2,186,085	0	2,186,085
Loans Receivable	2,646,526	0	0	2,646,526
<i>Total Assets</i>	<u>\$28,908,979</u>	<u>\$4,352,219</u>	<u>\$11,293,282</u>	<u>\$44,554,480</u>
<b>Liabilities</b>				
Accounts Payable	\$225,144	\$0	\$50,562	\$275,706
Accrued Wages	157,524	0	0	157,524
Contracts Payable	605,791	0	302,101	907,892
Intergovernmental Payable	328,084	0	0	328,084
Interfund Payable	93,219	0	225,000	318,219
Deferred Revenue	11,239,281	2,186,085	3,342,846	16,768,212
Accrued Interest Payable	0	655	16,500	17,155
Notes Payable	0	20,000	3,000,000	3,020,000
<i>Total Liabilities</i>	<u>12,649,043</u>	<u>2,206,740</u>	<u>6,937,009</u>	<u>21,792,792</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,679,935	0	1,901,504	3,581,439
Reserved for Loans Receivable	1,943,808	0	0	1,943,808
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	12,636,193	0	0	12,636,193
Debt Service Fund	0	2,145,479	0	2,145,479
Capital Projects Funds	0	0	2,454,769	2,454,769
<i>Total Fund Balances</i>	<u>16,259,936</u>	<u>2,145,479</u>	<u>4,356,273</u>	<u>22,761,688</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,908,979</u>	<u>\$4,352,219</u>	<u>\$11,293,282</u>	<u>\$44,554,480</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$5,904,401	\$723,071	\$3,557,731	\$10,185,203
Permissive Sales Tax	275,000	0	0	275,000
Permissive Motor Vehicle License Tax	438,928	0	0	438,928
Charges for Services	3,438,767	0	103,671	3,542,438
Licenses and Permits	218,968	0	0	218,968
Fines and Forfeitures	257,416	0	0	257,416
Intergovernmental	19,899,825	338,849	3,492,759	23,731,433
Special Assessments	552	417,188	0	417,740
Interest	8,720	0	4,849	13,569
Rentals and Royalties	75,401	0	0	75,401
Contributions and Donations	151,647	0	0	151,647
Other	1,151,371	0	280,331	1,431,702
<i>Total Revenues</i>	<u>31,820,996</u>	<u>1,479,108</u>	<u>7,439,341</u>	<u>40,739,445</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,185,576	0	0	2,185,576
Judicial	1,223,035	0	0	1,223,035
Public Safety	1,446,921	0	0	1,446,921
Public Works	6,297,972	0	0	6,297,972
Health	8,343,419	0	0	8,343,419
Human Services	13,255,839	0	0	13,255,839
Capital Outlay	0	0	9,061,860	9,061,860
Debt Service:				
Principal Retirement	209	556,247	0	556,456
Principal Retirement Current Refunding	0	20,000	0	20,000
Interest and Fiscal Charges	0	153,810	103,078	256,888
<i>Total Expenditures</i>	<u>32,752,971</u>	<u>730,057</u>	<u>9,164,938</u>	<u>42,647,966</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(931,975)</u>	<u>749,051</u>	<u>(1,725,597)</u>	<u>(1,908,521)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	12,540	0	0	12,540
General Obligation Bonds Issued	0	0	650,000	650,000
General Obligation Notes Issued	0	180,000	0	180,000
Payment on Refunding Notes	0	(180,000)	0	(180,000)
Transfers In	1,788,054	0	2,775,620	4,563,674
Transfers Out	(689,068)	0	(255,000)	(944,068)
<i>Total Other Financing Sources (Uses)</i>	<u>1,111,526</u>	<u>0</u>	<u>3,170,620</u>	<u>4,282,146</u>
<i>Net Change in Fund Balances</i>	179,551	749,051	1,445,023	2,373,625
<i>Fund Balances Beginning of Year</i>	<u>16,080,385</u>	<u>1,396,428</u>	<u>2,911,250</u>	<u>20,388,063</u>
<i>Fund Balances End of Year</i>	<u>\$16,259,936</u>	<u>\$2,145,479</u>	<u>\$4,356,273</u>	<u>\$22,761,688</u>

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,357,332	\$975,160	\$1,157,332	\$112,897
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	30,782	0	549	0
Accounts Receivable	0	0	0	388
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	274,164	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	2,646,526	0
<i>Total Assets</i>	<u>\$1,388,114</u>	<u>\$975,160</u>	<u>\$4,078,571</u>	<u>\$113,285</u>
<b>Liabilities</b>				
Accounts Payable	\$48,328	\$2,450	\$1,065	\$0
Accrued Wages	9,980	1,622	1,619	0
Contracts Payable	42,221	0	0	4,513
Intergovernmental Payable	15,817	2,623	3,257	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	259,970	0
<i>Total Liabilities</i>	<u>116,346</u>	<u>6,695</u>	<u>265,911</u>	<u>4,513</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	306,199	1,164	1,956	16,516
Reserved for Loans Receivable	0	0	1,943,808	0
Unreserved, Undesignated	965,569	967,301	1,866,896	92,256
<i>Total Fund Balances</i>	<u>1,271,768</u>	<u>968,465</u>	<u>3,812,660</u>	<u>108,772</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,388,114</u>	<u>\$975,160</u>	<u>\$4,078,571</u>	<u>\$113,285</u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Certificate of Title</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$87,737	\$806	\$389,546	\$53,333	\$8,364	\$208,613
0	0	0	0	0	0
0	0	2,693	475	0	0
0	0	35,078	0	0	0
0	0	0	0	0	0
0	0	0	16,319	23,215	48,139
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$87,737</u>	<u>\$806</u>	<u>\$427,317</u>	<u>\$70,127</u>	<u>\$31,579</u>	<u>\$256,752</u>
\$0	\$0	\$159	\$106	\$428	\$104
0	0	3,117	1,300	467	1,866
0	0	0	0	0	4,478
0	0	4,601	2,760	779	3,708
0	0	0	0	0	0
0	0	0	14,255	12,421	24,070
<u>0</u>	<u>0</u>	<u>7,877</u>	<u>18,421</u>	<u>14,095</u>	<u>34,226</u>
0	0	2,112	1,929	127	17,526
0	0	0	0	0	0
<u>87,737</u>	<u>806</u>	<u>417,328</u>	<u>49,777</u>	<u>17,357</u>	<u>205,000</u>
<u>87,737</u>	<u>806</u>	<u>419,440</u>	<u>51,706</u>	<u>17,484</u>	<u>222,526</u>
<u>\$87,737</u>	<u>\$806</u>	<u>\$427,317</u>	<u>\$70,127</u>	<u>\$31,579</u>	<u>\$256,752</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2009*

	<u>Volunteer Guardianship</u>	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Common Pleas Indigent Driver</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$61	\$163,236	\$25,785	\$125
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	6,797	0	0
Accounts Receivable	0	0	553	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$61</u>	<u>\$170,033</u>	<u>\$26,338</u>	<u>\$125</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$482	\$0
Accrued Wages	0	1,565	0	0
Contracts Payable	0	0	197	0
Intergovernmental Payable	0	2,647	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,212</u>	<u>679</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	97,912	2,197	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	61	67,909	23,462	125
<i>Total Fund Balances</i>	<u>61</u>	<u>165,821</u>	<u>25,659</u>	<u>125</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$61</u>	<u>\$170,033</u>	<u>\$26,338</u>	<u>\$125</u>

<u>Common Pleas Mediation</u>	<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>	<u>Motor Vehicle License</u>	<u>Ditch Maintenance</u>
\$71,172	\$55,174	\$95,921	\$103,754	\$614,707	\$11,049
0	0	0	0	0	0
0	1,179	0	0	4,128	0
3,580	0	1,020	503	22,697	0
0	0	0	0	0	0
0	0	0	0	2,591,653	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$74,752</u>	<u>\$56,353</u>	<u>\$96,941</u>	<u>\$104,257</u>	<u>\$3,233,185</u>	<u>\$11,049</u>
\$0	\$211	\$6,547	\$0	\$20,462	\$0
200	5,868	135	0	52,706	0
0	954	25,821	0	13,736	0
244	11,267	907	0	127,782	0
0	0	0	0	0	0
0	0	0	0	2,140,947	0
<u>444</u>	<u>18,300</u>	<u>33,410</u>	<u>0</u>	<u>2,355,633</u>	<u>0</u>
0	8,369	40,391	0	131,716	0
0	0	0	0	0	0
<u>74,308</u>	<u>29,684</u>	<u>23,140</u>	<u>104,257</u>	<u>745,836</u>	<u>11,049</u>
<u>74,308</u>	<u>38,053</u>	<u>63,531</u>	<u>104,257</u>	<u>877,552</u>	<u>11,049</u>
<u>\$74,752</u>	<u>\$56,353</u>	<u>\$96,941</u>	<u>\$104,257</u>	<u>\$3,233,185</u>	<u>\$11,049</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2009*

	Dog and Kennel	EPA Water Pollution	Mental Health	Children's Services Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$64,613	\$1,746	\$2,255,790	\$2,012,526
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	11,291	0	3,856	0
Accounts Receivable	6,869	0	0	600
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	1,373,742	381,698
Property Taxes Receivable	0	0	3,183,222	1,661,733
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$82,773</u>	<u>\$1,746</u>	<u>\$6,816,610</u>	<u>\$4,056,557</u>
<b>Liabilities</b>				
Accounts Payable	\$1,274	\$0	\$4,871	\$29,586
Accrued Wages	2,251	0	4,272	0
Contracts Payable	2,608	0	229,363	77,339
Intergovernmental Payable	3,697	0	6,942	658
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	3,967,632	1,996,877
<i>Total Liabilities</i>	<u>9,830</u>	<u>0</u>	<u>4,213,080</u>	<u>2,104,460</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	7,139	0	419,293	260,123
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	65,804	1,746	2,184,237	1,691,974
<i>Total Fund Balances</i>	<u>72,943</u>	<u>1,746</u>	<u>2,603,530</u>	<u>1,952,097</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$82,773</u>	<u>\$1,746</u>	<u>\$6,816,610</u>	<u>\$4,056,557</u>

<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>	<u>County Home</u>	<u>Public Assistance</u>	<u>Farmland Preservation</u>
\$705,668	\$177,236	\$1,011,095	\$145,100	\$713,725	\$78,850
0	0	0	0	18,839	0
0	6,617	35,171	4,607	4,006	0
31,018	1,646	6,694	0	0	0
0	33,079	0	0	0	0
0	943,171	145,797	0	0	0
0	0	1,685,888	0	0	0
0	0	0	0	0	0
<u>\$736,686</u>	<u>\$1,161,749</u>	<u>\$2,884,645</u>	<u>\$149,707</u>	<u>\$736,570</u>	<u>\$78,850</u>
\$2,775	\$402	\$58,041	\$3,785	\$38,414	\$0
6,147	8,992	13,478	4,953	34,246	0
1,530	0	56,304	4,368	142,359	0
11,758	24,077	25,577	10,380	63,443	0
0	59,640	32,556	0	1,023	0
0	876,582	1,825,282	0	0	0
<u>22,210</u>	<u>969,693</u>	<u>2,011,238</u>	<u>23,486</u>	<u>279,485</u>	<u>0</u>
17,598	23,024	52,223	10,668	247,641	0
0	0	0	0	0	0
<u>696,878</u>	<u>169,032</u>	<u>821,184</u>	<u>115,553</u>	<u>209,444</u>	<u>78,850</u>
<u>714,476</u>	<u>192,056</u>	<u>873,407</u>	<u>126,221</u>	<u>457,085</u>	<u>78,850</u>
<u>\$736,686</u>	<u>\$1,161,749</u>	<u>\$2,884,645</u>	<u>\$149,707</u>	<u>\$736,570</u>	<u>\$78,850</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2009*

	Municipal Road Tax	Law Library Resources	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$210,179	\$306,830	\$344,009	\$13,519,471
Cash and Cash Equivalents In Segregated Accounts	0	6,074	0	24,913
Materials and Supplies Inventory	0	0	130	112,281
Accounts Receivable	0	1,056	1,677	113,379
Interfund Receivable	0	0	0	33,079
Intergovernmental Receivable	0	0	130,589	5,928,487
Property Taxes Receivable	0	0	0	6,530,843
Loans Receivable	0	0	0	2,646,526
<i>Total Assets</i>	<u>\$210,179</u>	<u>\$313,960</u>	<u>\$476,405</u>	<u>\$28,908,979</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$5,654	\$225,144
Accrued Wages	0	0	2,740	157,524
Contracts Payable	0	0	0	605,791
Intergovernmental Payable	0	0	5,160	328,084
Interfund Payable	0	0	0	93,219
Deferred Revenue	0	0	121,245	11,239,281
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>134,799</u>	<u>12,649,043</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	14,112	1,679,935
Reserved for Loans Receivable	0	0	0	1,943,808
Unreserved, Undesignated	210,179	313,960	327,494	12,636,193
<i>Total Fund Balances</i>	<u>210,179</u>	<u>313,960</u>	<u>341,606</u>	<u>16,259,936</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$210,179</u>	<u>\$313,960</u>	<u>\$476,405</u>	<u>\$28,908,979</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,619,243	279,147	0	60,422
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	241,825	0
Special Assessments	0	0	0	0
Interest	0	0	3,238	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	7,252	0	175,196	0
<i>Total Revenues</i>	<u>1,626,495</u>	<u>279,147</u>	<u>420,259</u>	<u>60,422</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,496,275	161,351	272,234	73,635
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
Debt Service:				
Principal Retirement	0	0	0	209
<i>Total Expenditures</i>	<u>1,496,275</u>	<u>161,351</u>	<u>272,234</u>	<u>73,844</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>130,220</u>	<u>117,796</u>	<u>148,025</u>	<u>(13,422)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	12,540
Transfers In	0	0	112,170	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>112,170</u>	<u>12,540</u>
<i>Net Change in Fund Balances</i>	130,220	117,796	260,195	(882)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,141,548</u>	<u>850,669</u>	<u>3,552,465</u>	<u>109,654</u>
<i>Fund Balances End of Year</i>	<u>\$1,271,768</u>	<u>\$968,465</u>	<u>\$3,812,660</u>	<u>\$108,772</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009*

	Escrow Interest	Bicentennial	Certificate of Title	CASA
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	306,175	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	29,874
Special Assessments	0	0	0	0
Interest	2,298	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	225	0	0
Other	0	0	690	1,610
<i>Total Revenues</i>	2,298	225	306,865	31,484
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	312,824	116,879
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	0	0	312,824	116,879
<i>Excess of Revenues Over (Under) Expenditures</i>	2,298	225	(5,959)	(85,395)
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	0	91,921
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	91,921
<i>Net Change in Fund Balances</i>	2,298	225	(5,959)	6,526
<i>Fund Balances (Deficit) Beginning of Year</i>	85,439	581	425,399	45,180
<i>Fund Balances End of Year</i>	\$87,737	\$806	\$419,440	\$51,706

<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>Court Technology</u>	<u>Juvenile Recovery</u>	<u>Common Pleas Indigent Driver</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
4,285	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	9,582	0
55,597	301,972	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
80	362	0	294	0	0
<u>59,962</u>	<u>302,334</u>	<u>0</u>	<u>294</u>	<u>9,582</u>	<u>0</u>
0	0	0	0	0	0
49,522	372,571	15,000	332,634	10,566	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>49,522</u>	<u>372,571</u>	<u>15,000</u>	<u>332,634</u>	<u>10,566</u>	<u>0</u>
<u>10,440</u>	<u>(70,237)</u>	<u>(15,000)</u>	<u>(332,340)</u>	<u>(984)</u>	<u>0</u>
0	0	0	0	0	0
0	0	15,000	280,438	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>15,000</u>	<u>280,438</u>	<u>0</u>	<u>0</u>
10,440	(70,237)	0	(51,902)	(984)	0
<u>7,044</u>	<u>292,763</u>	<u>61</u>	<u>217,723</u>	<u>26,643</u>	<u>125</u>
<u>\$17,484</u>	<u>\$222,526</u>	<u>\$61</u>	<u>\$165,821</u>	<u>\$25,659</u>	<u>\$125</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2009*

	Common Pleas Mediation	911 Program	800 System Communication	Youth Center
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	275,000	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	50,222	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals and Royalties	0	0	75,401	0
Contributions and Donations	0	0	0	0
Other	0	220,812	1,177	6,996
<i>Total Revenues</i>	<u>50,222</u>	<u>495,812</u>	<u>76,578</u>	<u>6,996</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	13,039	0	0	0
Public Safety	0	786,195	185,061	1,332
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>13,039</u>	<u>786,195</u>	<u>185,061</u>	<u>1,332</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>37,183</u>	<u>(290,383)</u>	<u>(108,483)</u>	<u>5,664</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	30,000	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	37,183	(290,383)	(78,483)	5,664
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>37,125</u>	<u>328,436</u>	<u>142,014</u>	<u>98,593</u>
<i>Fund Balances End of Year</i>	<u>\$74,308</u>	<u>\$38,053</u>	<u>\$63,531</u>	<u>\$104,257</u>

Motor Vehicle License	Ditch Maintenance	Dog and Kennel	EPA Water Pollution	Mental Health	Children's Services Levy
\$0	\$0	\$0	\$0	\$2,588,749	\$1,643,036
0	0	0	0	0	0
438,928	0	0	0	0	0
37,752	0	9,803	0	0	0
0	0	127,962	0	0	0
46,603	0	10,245	0	0	0
5,505,335	0	0	0	4,791,890	2,275,247
0	552	0	0	0	0
3,184	0	0	0	0	0
0	0	0	0	0	0
0	0	65,482	0	0	431
23,123	0	13,647	0	60,108	20,828
6,054,925	552	227,139	0	7,440,747	3,939,542
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,178,370	2,000	0	0	0	0
0	0	255,445	0	8,087,974	0
0	0	0	0	0	3,777,174
0	0	0	0	0	0
6,178,370	2,000	255,445	0	8,087,974	3,777,174
(123,445)	(1,448)	(28,306)	0	(647,227)	162,368
0	0	0	0	0	0
98,000	0	0	0	499,697	0
0	0	0	0	(670,000)	0
98,000	0	0	0	(170,303)	0
(25,445)	(1,448)	(28,306)	0	(817,530)	162,368
902,997	12,497	101,249	1,746	3,421,060	1,789,729
\$877,552	\$11,049	\$72,943	\$1,746	\$2,603,530	\$1,952,097

**Geauga County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds (continued)  
For the Year Ended December 31, 2009*

	Child Support Enforcement	Transportation Administration	Aging	County Home
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$1,672,616	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	316,833	491,490	2,580	249,687
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	689,025	878,324	619,005	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals and Royalties	0	0	0	0
Contributions and Donations	0	0	83,184	1,950
Other	1,322	10,615	119,421	5,544
<i>Total Revenues</i>	<u>1,007,180</u>	<u>1,380,429</u>	<u>2,496,806</u>	<u>257,181</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,064,694	1,165,116	2,490,188	665,667
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>1,064,694</u>	<u>1,165,116</u>	<u>2,490,188</u>	<u>665,667</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(57,514)</u>	<u>215,313</u>	<u>6,618</u>	<u>(408,486)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	0
Transfers In	0	53,045	0	471,993
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>53,045</u>	<u>0</u>	<u>471,993</u>
<i>Net Change in Fund Balances</i>	(57,514)	268,358	6,618	63,507
<i>Fund Balances (Deficit) Beginning of Year</i>	771,990	(76,302)	866,789	62,714
<i>Fund Balances End of Year</i>	<u>\$714,476</u>	<u>\$192,056</u>	<u>\$873,407</u>	<u>\$126,221</u>

Public Assistance	Farmland Preservation	Municipal Road Tax	Law Library Resources	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$5,904,401
0	0	0	0	0	275,000
0	0	0	0	0	438,928
0	0	0	1,056	10,072	3,438,767
0	0	0	0	91,006	218,968
0	0	0	188,155	2,831	257,416
4,162,705	0	72,919	0	276,107	19,899,825
0	0	0	0	0	552
0	0	0	0	0	8,720
0	0	0	0	0	75,401
0	0	0	0	375	151,647
116,347	0	0	306,830	59,117	1,151,371
4,279,052	0	72,919	496,041	439,508	31,820,996
0	0	0	182,081	0	2,185,576
0	0	0	0	0	1,223,035
0	0	0	0	474,333	1,446,921
0	0	117,602	0	0	6,297,972
0	0	0	0	0	8,343,419
4,093,000	0	0	0	0	13,255,839
0	0	0	0	0	209
4,093,000	0	117,602	182,081	474,333	32,752,971
186,052	0	(44,683)	313,960	(34,825)	(931,975)
0	0	0	0	0	12,540
74,835	0	0	0	60,955	1,788,054
0	0	0	0	(19,068)	(689,068)
74,835	0	0	0	41,887	1,111,526
260,887	0	(44,683)	313,960	7,062	179,551
196,198	78,850	254,862	0	334,544	16,080,385
\$457,085	\$78,850	\$210,179	\$313,960	\$341,606	\$16,259,936

**Geauga County, Ohio**

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2009*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,019,995	\$386,118	\$2,215,668	\$1,431,849
Accounts Receivable	0	4,608	0	0
Intergovernmental Receivable	0	0	353,299	0
Property Taxes Receivable	0	0	2,659,347	0
<i>Total Assets</i>	<u>\$3,019,995</u>	<u>\$390,726</u>	<u>\$5,228,314</u>	<u>\$1,431,849</u>
<b>Liabilities</b>				
Accounts Payable	\$8,000	\$19,600	\$0	\$22,962
Contracts Payable	41,243	0	0	250,439
Interfund Payable	225,000	0	0	0
Deferred Revenue	0	0	2,862,646	0
Accrued Interest Payable	16,500	0	0	0
Notes Payable	3,000,000	0	0	0
<i>Total Liabilities</i>	<u>3,290,743</u>	<u>19,600</u>	<u>2,862,646</u>	<u>273,401</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	257,775	92,303	865,406	669,651
Unreserved, Undesignated (Deficit)	(528,523)	278,823	1,500,262	488,797
<i>Total Fund Balances (Deficit)</i>	<u>(270,748)</u>	<u>371,126</u>	<u>2,365,668</u>	<u>1,158,448</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,019,995</u>	<u>\$390,726</u>	<u>\$5,228,314</u>	<u>\$1,431,849</u>

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$213,116	\$83,397	\$317	\$445,368	\$7,795,828
0	0	0	0	4,608
0	480,200	0	0	833,499
0	0	0	0	2,659,347
<u>\$213,116</u>	<u>\$563,597</u>	<u>\$317</u>	<u>\$445,368</u>	<u>\$11,293,282</u>
\$0	\$0	\$0	\$0	\$50,562
0	10,419	0	0	302,101
0	0	0	0	225,000
0	480,200	0	0	3,342,846
0	0	0	0	16,500
0	0	0	0	3,000,000
<u>0</u>	<u>490,619</u>	<u>0</u>	<u>0</u>	<u>6,937,009</u>
0	16,369	0	0	1,901,504
<u>213,116</u>	<u>56,609</u>	<u>317</u>	<u>445,368</u>	<u>2,454,769</u>
<u>213,116</u>	<u>72,978</u>	<u>317</u>	<u>445,368</u>	<u>4,356,273</u>
<u>\$213,116</u>	<u>\$563,597</u>	<u>\$317</u>	<u>\$445,368</u>	<u>\$11,293,282</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009*

	Construction	Computerization	Road and Bridge	Permanent Improvement
<b>Revenues</b>				
Property Taxes	\$903,242	\$0	\$2,654,489	\$0
Charges for Services	0	57,546	0	0
Intergovernmental	279,239	0	3,009,720	0
Interest	3,956	0	0	0
Other	1,704	18,000	40,328	0
<i>Total Revenues</i>	<u>1,188,141</u>	<u>75,546</u>	<u>5,704,537</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	721,178	136,185	3,788,014	4,011,419
Debt Service:				
Interest and Fiscal Charges	103,078	0	0	0
<i>Total Expenditures</i>	<u>824,256</u>	<u>136,185</u>	<u>3,788,014</u>	<u>4,011,419</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>363,885</u>	<u>(60,639)</u>	<u>1,916,523</u>	<u>(4,011,419)</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	650,000	0	0	0
Transfers In	2,641,000	0	0	134,620
Transfers Out	0	0	(255,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,291,000</u>	<u>0</u>	<u>(255,000)</u>	<u>134,620</u>
<i>Net Change in Fund Balances</i>	3,654,885	(60,639)	1,661,523	(3,876,799)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(3,925,633)</u>	<u>431,765</u>	<u>704,145</u>	<u>5,035,247</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$270,748)</u></u>	<u><u>\$371,126</u></u>	<u><u>\$2,365,668</u></u>	<u><u>\$1,158,448</u></u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$3,557,731
46,125	0	0	0	103,671
0	203,800	0	0	3,492,759
720	173	0	0	4,849
0	16,488	203,811	0	280,331
46,845	220,461	203,811	0	7,439,341
13,000	188,253	203,811	0	9,061,860
0	0	0	0	103,078
13,000	188,253	203,811	0	9,164,938
33,845	32,208	0	0	(1,725,597)
0	0	0	0	650,000
0	0	0	0	2,775,620
0	0	0	0	(255,000)
0	0	0	0	3,170,620
33,845	32,208	0	0	1,445,023
179,271	40,770	317	445,368	2,911,250
\$213,116	\$72,978	\$317	\$445,368	\$4,356,273

## 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 building permits 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.

**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.

(continued)

## Combining Statements – Fiduciary Funds (continued)

### *Agency Funds (continued)*

**Undivided Library and Local Government** - To account for the collection of shared revenues from the State of Ohio that represents 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 Cigarette Tax  
Undivided Intangible Tax  
Undivided Manufactured Home Tax  
Undivided Forfeited Land  
Geauga, Ashtabula, Portage Partnership  
IRS Levy  
Public Defender Fees

Law Enforcement Trust - Sheriff  
Over/Double  
Sheriff's Inmate  
Undivided Township Gas  
Undivided Estate Tax  
Undivided Deregulation Public Utility  
Undivided Public Housing  
Ohio Housing Trust  
County Home Resident Trust  
Newbury HUD Pass Through

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>District Board of Health</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$953,149	\$2,436,245	\$2,320,026	\$1,069,368
Property Taxes Receivable	362,984	527,364	362,984	527,364
<i>Total Assets</i>	<u>\$1,316,133</u>	<u>\$2,963,609</u>	<u>\$2,683,010</u>	<u>\$1,596,732</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$1,316,133</u>	<u>\$2,963,609</u>	<u>\$2,683,010</u>	<u>\$1,596,732</u>
<b>Park Board</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,699,712	\$9,781,619	\$10,302,566	\$5,178,765
Cash and Cash Equivalents				
In Segregated Accounts	2,415	34,537	35,455	1,497
Property Taxes Receivable	5,932,126	6,004,623	5,932,126	6,004,623
<i>Total Assets</i>	<u>\$11,634,253</u>	<u>\$15,820,779</u>	<u>\$16,270,147</u>	<u>\$11,184,885</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$11,634,253</u>	<u>\$15,820,779</u>	<u>\$16,270,147</u>	<u>\$11,184,885</u>
<b>Family First Council</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$265,345	\$1,539,208	\$1,577,667	\$226,886
<i>Liabilities</i>				
Undistributed Monies	<u>\$265,345</u>	<u>\$1,539,208</u>	<u>\$1,577,667</u>	<u>\$226,886</u>
<b>Emergency Management Agency</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$118,874	\$434,496	\$405,965	\$147,405
<i>Liabilities</i>				
Undistributed Monies	<u>\$118,874</u>	<u>\$434,496</u>	<u>\$405,965</u>	<u>\$147,405</u>

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Soil and Water</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$82,986	\$419,994	\$441,852	\$61,128
<i>Liabilities</i>				
Undistributed Monies	\$82,986	\$419,994	\$441,852	\$61,128
 <b>Geauga/Trumbull Solid Waste District</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,347,496	\$1,514,631	\$1,876,228	\$985,899
Cash and Cash Equivalents In Segregated Accounts	1,002	1,561,858	1,517,412	45,448
<i>Total Assets</i>	\$1,348,498	\$3,076,489	\$3,393,640	\$1,031,347
<i>Liabilities</i>				
Undistributed Monies	\$1,348,498	\$3,076,489	\$3,393,640	\$1,031,347
 <b>Alimony and Child Support</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$7,910	\$579,055	\$577,132	\$9,833
<i>Liabilities</i>				
Due to Others	\$7,910	\$579,055	\$577,132	\$9,833
 <b>Building Standards Assessment</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$464	\$3,513	\$3,725	\$252
<i>Liabilities</i>				
Undistributed Monies	\$464	\$3,513	\$3,725	\$252

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Court Agency</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$653,370	\$1,539,586	\$1,444,073	\$748,883
<i>Liabilities</i>				
Undistributed Monies	\$653,370	\$1,539,586	\$1,444,073	\$748,883
<b>Emergency Planning</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$45,963	\$21,980	\$33,604	\$34,339
<i>Liabilities</i>				
Due to Others	\$45,963	\$21,980	\$33,604	\$34,339
<b>Hotel/Motel Excise Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$9,693	\$55,776	\$56,911	\$8,558
<i>Liabilities</i>				
Intergovernmental Payable	\$9,693	\$55,776	\$56,911	\$8,558
<b>Law Enforcement Trust - Prosecutor</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$28,472	\$1,460	\$7,215	\$22,717
<i>Liabilities</i>				
Intergovernmental Payable	\$28,472	\$1,460	\$7,215	\$22,717

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Law Enforcement Trust - Sheriff</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$415	\$0	\$0	\$415
Cash and Cash Equivalents In Segregated Accounts	114,435	34,075	59,416	89,094
<i>Total Assets</i>	<u>\$114,850</u>	<u>\$34,075</u>	<u>\$59,416</u>	<u>\$89,509</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$114,850</u>	<u>\$34,075</u>	<u>\$59,416</u>	<u>\$89,509</u>
<b>Law Library</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$154,857	\$154,857	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$4,453</u>	<u>\$154,857</u>	<u>\$154,857</u>	<u>\$4,453</u>
<b>Ohio Elections Commission</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,485	\$2,485	\$0
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$0</u>	<u>\$2,485</u>	<u>\$2,485</u>	<u>\$0</u>
<b>Over/Double</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$83,228	\$450,028	\$412,634	\$120,622
<i>Liabilities</i>				
Due to Others	<u>\$83,228</u>	<u>\$450,028</u>	<u>\$412,634</u>	<u>\$120,622</u>

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Payroll</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$698,672	\$61,319,235	\$60,702,523	\$1,315,384
<i>Liabilities</i>				
Payroll Withholdings	\$698,672	\$61,319,235	\$60,702,523	\$1,315,384
<b>Real Estate Tax Escrow</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$607,646	\$2,118,174	\$2,048,317	\$677,503
<i>Liabilities</i>				
Undistributed Monies	\$607,646	\$2,118,174	\$2,048,317	\$677,503
<b>Sheriff's Civil</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$146,393	\$3,568,406	\$3,283,279	\$431,520
<i>Liabilities</i>				
Undistributed Monies	\$146,393	\$3,568,406	\$3,283,279	\$431,520
<b>Sheriff's Inmate</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$4,918	\$70,839	\$71,526	\$4,231
<i>Liabilities</i>				
Undistributed Monies	\$4,918	\$70,839	\$71,526	\$4,231

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Telephone Rotary</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$100,674	\$100,674	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$100,674	\$100,674	\$0
<b>Undivided Township Gas</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$95,255	\$1,531,128	\$1,626,383	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$95,255	\$1,531,128	\$1,626,383	\$0
<b>Undivided Cigarette Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$725	\$2,412	\$2,394	\$743
<i>Liabilities</i>				
Intergovernmental Payable	\$725	\$2,412	\$2,394	\$743
<b>Undivided Estate Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,315,438	\$2,953,436	\$2,824,521	\$1,444,353
<i>Liabilities</i>				
Intergovernmental Payable	\$1,315,438	\$2,953,436	\$2,824,521	\$1,444,353

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Undivided Intangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512
 <b>Undivided Deregulation Public Utility</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$573,256	\$573,256	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$573,256	\$573,256	\$0
 <b>Undivided Library and Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,134,319	\$3,134,319	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$3,134,319	\$3,134,319	\$10
 <b>Undivided Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,702,061	\$2,702,061	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$2,702,061	\$2,702,061	\$0

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Undivided Manufactured Home Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$41,050	\$531,733	\$520,655	\$52,128
<i>Liabilities</i>				
Undistributed Monies	\$41,050	\$531,733	\$520,655	\$52,128
 <b>Undivided Public Housing</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$33,432	\$33,432	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$33,432	\$33,432	\$28,975
 <b>Undivided Tangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$56,242	\$5,555,429	\$5,571,123	\$40,548
<i>Liabilities</i>				
Intergovernmental Payable	\$56,242	\$5,555,429	\$5,571,123	\$40,548
 <b>Undivided Real Estate</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,094,746	\$156,755,908	\$156,269,507	\$5,581,147
Receivables				
Property Taxes	159,914,766	161,094,230	159,914,766	161,094,230
Special Assessments	4,720,612	22,716,778	4,720,612	22,716,778
<i>Total Assets</i>	\$169,730,124	\$340,566,916	\$320,904,885	\$189,392,155
<i>Liabilities</i>				
Intergovernmental Payable	\$169,730,124	\$340,566,916	\$320,904,885	\$189,392,155

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Undivided Forfeited Land</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$7,388	\$381	\$7,571	\$198
<i>Liabilities</i>				
Intergovernmental Payable	\$7,388	\$381	\$7,571	\$198
<b>Ohio Housing Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$71,296	\$418,050	\$390,223	\$99,123
<i>Liabilities</i>				
Intergovernmental Payable	\$71,296	\$418,050	\$390,223	\$99,123
<b>Geauga, Ashtabula, Portage Partnership</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,476	\$0	\$0	\$2,476
<i>Liabilities</i>				
Undistributed Monies	\$2,476	\$0	\$0	\$2,476
<b>County Home Resident Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,015	\$1,322	\$4,337	\$0
<i>Liabilities</i>				
Undistributed Monies	\$3,015	\$1,322	\$4,337	\$0
<b>IRS Levy</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,843	\$4,843	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$4,843	\$4,843	\$0

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2009*

	Beginning Balance 1/1/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Newbury HUD Pass Through</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$39,970	\$39,970	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$39,970	\$39,970	\$0
<b>Public Defender Fees</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,006	\$4,006	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$4,006	\$4,006	\$0
<b>All Agency Funds</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$16,690,224	\$254,594,601	\$254,148,635	\$17,136,190
Cash and Cash Equivalents In Segregated Accounts	958,915	7,389,816	6,995,508	1,353,223
Receivables:				
Property Taxes	166,209,876	167,626,217	166,209,876	167,626,217
Special Assessments	4,720,612	22,716,778	4,720,612	22,716,778
<b>Total Assets</b>	<b>\$188,579,627</b>	<b>\$452,327,412</b>	<b>\$432,074,631</b>	<b>\$208,832,408</b>
<i>Liabilities</i>				
Intergovernmental Payable	\$171,489,458	\$357,112,785	\$337,444,364	\$191,157,879
Undistributed Monies	16,254,396	32,271,073	32,331,118	16,194,351
Due to Others	137,101	1,051,063	1,023,370	164,794
Payroll Withholdings	698,672	61,319,235	60,702,523	1,315,384
<b>Total Liabilities</b>	<b>\$188,579,627</b>	<b>\$451,754,156</b>	<b>\$431,501,375</b>	<b>\$208,832,408</b>

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

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2009*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$6,724,570	\$6,008,635	\$6,043,121	\$34,486
Sales Tax	9,175,000	10,500,000	10,473,880	(26,120)
Charges for Services	4,323,750	3,318,750	3,247,478	(71,272)
Licenses and Permits	4,800	4,800	5,488	688
Fines and Forfeitures	138,000	138,000	135,279	(2,721)
Intergovernmental	2,852,324	2,723,594	2,763,897	40,303
Interest	1,600,000	1,580,000	1,541,236	(38,764)
Rentals	86,000	86,000	186,964	100,964
Other	738,153	635,681	641,176	5,495
<i>Total Revenues</i>	<u>25,642,597</u>	<u>24,995,460</u>	<u>25,038,519</u>	<u>43,059</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	779,177	778,330	754,607	23,723
Materials and Supplies	8,000	7,000	6,276	724
Contract Services	1,000	1,000	0	1,000
Other	1,789,371	2,230,658	1,406,354	824,304
Capital Outlay	20,000	20,000	0	20,000
Microfilm Board				
Personal Services	230,584	230,525	224,438	6,087
Materials and Supplies	10,300	10,300	5,783	4,517
Other	18,343	17,643	14,000	3,643
Capital Outlay	8,137	8,137	5,674	2,463
Auditor				
Personal Services	699,590	709,351	673,094	36,257
Materials and Supplies	7,000	7,000	6,515	485
Contract Services	7,590	7,590	5,995	1,595
Other	13,000	12,999	6,756	6,243
Capital Outlay	0	1,135	1,135	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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Treasurer</b>				
Personal Services	\$252,366	\$252,685	\$251,450	\$1,235
Materials and Supplies	1,500	1,500	500	1,000
Contract Services	59,000	55,260	44,398	10,862
Other	243,300	304,771	279,616	25,155
Capital Outlay	4,000	3,058	589	2,469
<b>Prosecutor</b>				
Personal Services	1,086,912	1,100,466	1,082,401	18,065
Materials and Supplies	18,950	18,950	18,950	0
Contract Services	14,165	14,165	14,165	0
Other	85,652	83,951	83,501	450
Capital Outlay	12,360	12,360	12,360	0
<b>Budget Commission</b>				
Materials and Supplies	300	300	136	164
<b>Bureau of Inspection</b>				
Other	80,000	80,000	70,805	9,195
<b>Planning Commission</b>				
Personal Services	251,335	253,337	253,314	23
Materials and Supplies	4,500	4,500	1,873	2,627
Other	17,450	15,340	8,577	6,763
<b>Automatic Data Processing Board</b>				
Personal Services	422,767	429,839	401,809	28,030
Materials and Supplies	5,250	5,250	2,500	2,750
Contract Services	153,000	133,000	110,988	22,012
Other	189,932	303,325	298,386	4,939
Capital Outlay	39,500	39,500	37,881	1,619
<b>Board of Elections</b>				
Personal Services	709,196	709,829	617,084	92,745
Materials and Supplies	18,000	18,000	17,787	213
Contract Services	127,500	127,500	69,471	58,029
Other	18,579	18,579	15,558	3,021
Capital Outlay	10,455	10,455	9,665	790

(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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$592,480	\$590,756	\$572,519	\$18,237
Materials and Supplies	49,247	64,247	42,756	21,491
Contract Services	1,075,765	1,060,765	763,200	297,565
Other	663,848	698,788	490,359	208,429
Capital Outlay	39,308	39,308	35,153	4,155
Recorder				
Personal Services	240,695	240,227	221,225	19,002
Materials and Supplies	10,300	5,000	4,713	287
Other	9,298	14,598	13,988	610
Total General Government Legislative and Executive	<u>10,099,002</u>	<u>10,751,277</u>	<u>8,958,304</u>	<u>1,792,973</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	768,943	793,424	773,876	19,548
Materials and Supplies	4,950	4,950	4,950	0
Contract Services	10,000	6,320	1,041	5,279
Other	14,710	19,890	17,106	2,784
Capital Outlay	1,500	0	0	0
Jury Commission				
Personal Services	8,767	7,943	6,744	1,199
Materials and Supplies	675	675	500	175
Other	200	200	37	163
Court of Appeals				
Other	72,748	61,148	49,945	11,203
Juvenile Court				
Personal Services	443,441	441,388	437,016	4,372
Materials and Supplies	6,500	6,500	5,036	1,464
Contract Services	55,000	49,500	23,500	26,000
Other	65,600	68,599	54,100	14,499
Capital Outlay	1,200	1,200	1,073	127

(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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Probate Court</b>				
Personal Services	\$206,396	\$205,208	\$183,896	\$21,312
Materials and Supplies	7,000	7,000	5,928	1,072
Contract Services	5,300	4,800	3,266	1,534
Other	4,200	5,700	4,686	1,014
Capital Outlay	1,000	1,000	1,000	0
<b>Adult Probation</b>				
Personal Services	102,734	102,532	102,161	371
Materials and Supplies	675	675	500	175
<b>Juvenile Probation</b>				
Personal Services	293,090	294,067	291,720	2,347
Materials and Supplies	700	700	172	528
Contract Services	500	500	479	21
Other	8,300	10,300	8,295	2,005
Capital Outlay	300	1,800	535	1,265
<b>Clerk of Courts</b>				
Personal Services	481,955	485,359	474,752	10,607
Materials and Supplies	15,450	28,480	28,480	0
Contract Services	1,800	1,000	1,000	0
Other	8,500	6,347	6,345	2
Capital Outlay	700	0	0	0
<b>Municipal Court</b>				
Personal Services	168,127	170,774	169,589	1,185
<b>Law Library</b>				
Personal Services	58,159	58,150	58,090	60
<b>Public Defender</b>				
Personal Services	271,236	274,071	273,656	415
Materials and Supplies	2,000	2,000	2,000	0
Contract Services	17,556	17,556	17,021	535
Other	14,500	11,680	5,465	6,215
<b>Total General Government Judicial</b>	<b>3,124,412</b>	<b>3,151,436</b>	<b>3,013,960</b>	<b>137,476</b>

## 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, 2009*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Safety				
Detention Home				
Other	\$439,000	\$439,000	\$437,638	\$1,362
Coroner				
Personal Services	73,917	73,861	73,689	172
Materials and Supplies	1,000	1,000	738	262
Contract Services	60,000	60,000	47,195	12,805
Other	4,200	4,199	2,885	1,314
Lab and Morgue				
Personal Services	218,819	218,470	218,162	308
Materials and Supplies	2,200	2,200	1,018	1,182
Other	44,200	45,701	30,396	15,305
Capital Outlay	1,600	1,600	0	1,600
Sheriff				
Personal Services	8,947,128	8,929,557	8,840,346	89,211
Materials and Supplies	504,160	528,897	355,503	173,394
Contract Services	207,460	287,862	257,332	30,530
Other	37,750	32,338	32,338	0
Capital Outlay	306,250	409,649	276,072	133,577
Building Department				
Personal Services	401,084	400,715	395,778	4,937
Materials and Supplies	3,090	3,090	3,036	54
Contract Services	36,183	36,183	27,410	8,773
Other	9,415	7,244	4,883	2,361
Capital Outlay	20,115	23,115	23,115	0
Total Public Safety	<u>11,317,571</u>	<u>11,504,681</u>	<u>11,027,534</u>	<u>477,147</u>

(continued)

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2009*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Works				
Engineer				
Personal Sevices	\$149,500	\$152,117	\$150,669	\$1,448
Materials and Supplies	4,000	4,000	1,097	2,903
Other	25,000	23,800	20,024	3,776
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>743</u>	<u>257</u>
Total Public Works	<u>179,500</u>	<u>180,917</u>	<u>172,533</u>	<u>8,384</u>
Health				
Cooperative Extension Service Grants	291,573	291,573	291,216	357
Other Agriculture Programs Grants	216,279	251,827	250,351	1,476
Other Health Programs Grants	<u>313,149</u>	<u>313,149</u>	<u>62,829</u>	<u>250,320</u>
Total Health	<u>821,001</u>	<u>856,549</u>	<u>604,396</u>	<u>252,153</u>
Human Services				
Veterans Services				
Personal Services	229,664	236,652	235,192	1,460
Other	214,500	210,502	126,763	83,739
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>5,700</u>	<u>9,300</u>
Total Human Services	<u>459,164</u>	<u>462,154</u>	<u>367,655</u>	<u>94,499</u>
<i>Total Expenditures</i>	<u>26,000,650</u>	<u>26,907,014</u>	<u>24,144,382</u>	<u>2,762,632</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(358,053)</u>	<u>(1,911,554)</u>	<u>894,137</u>	<u>2,805,691</u>

(continued)

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2009*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$2,092,489	\$92,489	\$13,318	(\$79,171)
Transfers Out	<u>(1,743,599)</u>	<u>(2,916,272)</u>	<u>(2,159,649)</u>	<u>756,623</u>
<i>Total Other Financing Sources (Uses)</i>	<u>348,890</u>	<u>(2,823,783)</u>	<u>(2,146,331)</u>	<u>677,452</u>
<i>Net Change in Fund Balance</i>	(9,163)	(4,735,337)	(1,252,194)	3,483,143
Fund Balance at Beginning of Year	5,224,055	5,224,055	5,224,055	0
Unexpended Prior Year Encumbrances	<u>241,850</u>	<u>241,850</u>	<u>241,850</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,456,742</u></u>	<u><u>\$730,568</u></u>	<u><u>\$4,213,711</u></u>	<u><u>\$3,483,143</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,645,816	\$7,746,348	\$7,738,159	(\$8,189)
Charges for Services	342,000	361,000	403,337	42,337
Intergovernmental	8,183,538	7,788,831	9,129,114	1,340,283
Interest	1,630	230	403	173
Contributions and Donations	34,000	52,000	59,645	7,645
Other	37,000	65,212	45,216	(19,996)
<i>Total Revenues</i>	<u>16,243,984</u>	<u>16,013,621</u>	<u>17,375,874</u>	<u>1,362,253</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	11,881,483	12,017,536	10,931,988	1,085,548
Materials and Supplies	591,380	630,901	513,656	117,245
Contract Services	4,213,687	4,413,600	4,134,300	279,300
Other	449,500	500,880	391,998	108,882
Capital Outlay	314,817	388,800	247,511	141,289
<i>Total Expenditures</i>	<u>17,450,867</u>	<u>17,951,717</u>	<u>16,219,453</u>	<u>1,732,264</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,206,883)</u>	<u>(1,938,096)</u>	<u>1,156,421</u>	<u>3,094,517</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	810,000	0	0	0
Transfers Out	(900,000)	(1,766,000)	(1,716,000)	50,000
<i>Total Other Financing Sources (Uses)</i>	<u>(90,000)</u>	<u>(1,766,000)</u>	<u>(1,716,000)</u>	<u>50,000</u>
<i>Net Change in Fund Balance</i>	(1,296,883)	(3,704,096)	(559,579)	3,144,517
Fund Balance Beginning of Year	7,442,611	7,442,611	7,442,611	0
Unexpended Prior Year Encumbrances	52,382	52,382	52,382	0
<i>Fund Balance End of Year</i>	<u>\$6,198,110</u>	<u>\$3,790,897</u>	<u>\$6,935,414</u>	<u>\$3,144,517</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,303,560	\$5,303,560	\$5,433,953	\$130,393
Interest	152,500	152,500	11,487	(141,013)
Tap-in Fees	381,440	381,440	381,440	0
Bond Proceeds	0	3,400,000	3,400,000	0
Other	420,000	420,000	138,383	(281,617)
Intergovernmental	300,000	300,000	380,518	80,518
Sale of Capital Assets	0	0	2,489	2,489
<i>Total Revenues</i>	<u>6,557,500</u>	<u>9,957,500</u>	<u>9,748,270</u>	<u>(209,230)</u>
<b>Expenses</b>				
Personal Services	2,050,094	2,097,436	2,031,220	66,216
Materials and Supplies	360,000	397,324	361,172	36,152
Contract Services	1,400,000	2,506,305	2,470,723	35,582
Other	110,000	377,665	363,646	14,019
Capital Outlay	648,000	890,500	558,483	332,017
Principal Retirement	900,000	4,475,358	4,475,350	8
Interest and Fiscal Charges	525,000	391,635	380,104	11,531
<i>Total Expenses</i>	<u>5,993,094</u>	<u>11,136,223</u>	<u>10,640,698</u>	<u>495,525</u>
<i>Excess of Revenues Over (Under) Expenses Befor Transfers</i>	564,406	(1,178,723)	(892,428)	286,295
Transfers In	985,000	324,490	237,725	(86,765)
Transfers Out	(1,046,602)	(38,578)	(13,450)	25,128
<i>Net Change in Fund Equity</i>	502,804	(892,811)	(668,153)	224,658
Fund Equity Beginning of Year	3,386,402	3,386,402	3,386,402	0
Unexpended Prior Year Encumbrances	307,419	307,419	307,419	0
<i>Fund Equity End of Year</i>	<u>\$4,196,625</u>	<u>\$2,801,010</u>	<u>\$3,025,668</u>	<u>\$224,658</u>

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$613,650	\$613,650	\$709,808	\$96,158
Tap-in Fees	36,350	36,350	36,350	0
Other	115,000	115,000	26,547	(88,453)
<b>Total Revenues</b>	<b>765,000</b>	<b>765,000</b>	<b>772,705</b>	<b>7,705</b>
<b>Expenses:</b>				
Personal Services	187,540	191,707	188,515	3,192
Materials and Supplies	45,000	64,500	55,078	9,422
Contract Services	385,000	466,250	442,082	24,168
Other	35,750	16,750	9,783	6,967
Capital Outlay	35,000	15,750	9,530	6,220
<b>Total Expenses</b>	<b>688,290</b>	<b>754,957</b>	<b>704,988</b>	<b>49,969</b>
<b>Net Change in Fund Equity</b>	<b>76,710</b>	<b>10,043</b>	<b>67,717</b>	<b>57,674</b>
Fund Equity Beginning of Year	372,079	372,079	372,079	0
Unexpended Prior Year Encumbrances	33,517	33,517	33,517	0
<i>Fund Equity End of Year</i>	<u><u>\$482,306</u></u>	<u><u>\$415,639</u></u>	<u><u>\$473,313</u></u>	<u><u>\$57,674</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Storm Water  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$4,400	\$4,400	\$2,645	(\$1,755)
<b>Expenses</b>				
Personal Services	11,386	11,386	10,668	718
Materials and Supplies	400	400	0	400
Contract Services	20,000	18,121	200	17,921
Other	1,126	3,005	2,044	961
<i>Total Expenses</i>	32,912	32,912	12,912	20,000
<i>Excess of Revenues Under Expenses</i>	(28,512)	(28,512)	(10,267)	18,245
Transfers In	33,000	33,000	5,000	(28,000)
<i>Net Change in Fund Equity</i>	4,488	4,488	(5,267)	(9,755)
Fund Equity Beginning of Year	29,452	29,452	29,452	0
<i>Fund Equity End of Year</i>	\$33,940	\$33,940	\$24,185	(\$9,755)

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,300,000	\$1,300,000	\$1,619,243	\$319,243
Other	6,000	6,000	7,264	1,264
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,626,507</u>	<u>320,507</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	941,110	984,110	967,996	16,114
Materials and Supplies	34,500	34,500	30,307	4,193
Contract Services	231,000	759,635	669,274	90,361
Other	78,000	78,000	29,676	48,324
Capital Outlay	75,000	75,000	59,648	15,352
<i>Total Expenditures</i>	<u>1,359,610</u>	<u>1,931,245</u>	<u>1,756,901</u>	<u>174,344</u>
<i>Net Change in Fund Balance</i>	(53,610)	(625,245)	(130,394)	494,851
Fund Balance Beginning of Year	1,073,127	1,073,127	1,073,127	0
Unexpended Prior Year Encumbrances	17,797	17,797	17,797	0
<i>Fund Balance End of Year</i>	<u><u>\$1,037,314</u></u>	<u><u>\$465,679</u></u>	<u><u>\$960,530</u></u>	<u><u>\$494,851</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$100,000	\$100,000	\$279,147	\$179,147
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	112,989	126,184	125,072	1,112
Materials and Supplies	4,000	4,000	4,000	0
Other	34,000	33,250	32,539	711
Capital Outlay	10,000	8,000	4,486	3,514
<i>Total Expenditures</i>	160,989	171,434	166,097	5,337
<i>Net Change in Fund Balance</i>	(60,989)	(71,434)	113,050	184,484
Fund Balance Beginning of Year	856,603	856,603	856,603	0
Unexpended Prior Year Encumbrances	1,892	1,892	1,892	0
<i>Fund Balance End of Year</i>	\$797,506	\$787,061	\$971,545	\$184,484

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$335,872	\$335,872	\$227,631	(\$108,241)
Interest	20,000	20,000	3,238	(16,762)
Other	645,750	645,750	896,099	250,349
<i>Total Revenues</i>	<u>1,001,622</u>	<u>1,001,622</u>	<u>1,126,968</u>	<u>125,346</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	259,295	252,983	243,015	9,968
Materials and Supplies	3,500	3,500	3,500	0
Contract Services	7,000	3,500	3,308	192
Other	93,300	100,350	86,255	14,095
Capital Outlay	1,700	2,900	2,827	73
Total Legislative and Executive	<u>364,795</u>	<u>363,233</u>	<u>338,905</u>	<u>24,328</u>
Economic Development and Assistance				
Contract Services	69,642	69,642	69,636	6
Other	817,500	1,269,250	541,556	727,694
Total Economic Development and Assistance	<u>887,142</u>	<u>1,338,892</u>	<u>611,192</u>	<u>727,700</u>
<i>Total Expenditures</i>	<u>1,251,937</u>	<u>1,702,125</u>	<u>950,097</u>	<u>752,028</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(250,315)	(700,503)	176,871	877,374
<b>Other Financing Sources</b>				
Transfers In	<u>335,638</u>	<u>335,638</u>	<u>112,170</u>	<u>(223,468)</u>
<i>Net Change in Fund Balance</i>	85,323	(364,865)	289,041	653,906
Fund Balance Beginning of Year	863,591	863,591	863,591	0
Unexpended Prior Year Encumbrances	<u>1,679</u>	<u>1,679</u>	<u>1,679</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$950,593</u></u>	<u><u>\$500,405</u></u>	<u><u>\$1,154,311</u></u>	<u><u>\$653,906</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Recorder Micrographics  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$55,000	\$55,000	\$61,928	\$6,928
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	82,000	82,000	76,708	5,292
Capital Outlay	15,000	15,000	0	15,000
<i>Total Expenditures</i>	97,000	97,000	76,708	20,292
<i>Net Change in Fund Balance</i>	(42,000)	(42,000)	(14,780)	27,220
Fund Balance Beginning of Year	80,432	80,432	80,432	0
Unexpended Prior Year Encumbrances	26,216	26,216	26,216	0
<i>Fund Balance End of Year</i>	\$64,648	\$64,648	\$91,868	\$27,220

**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, 2009*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Interest	\$10,000	\$10,000	\$2,247	(\$7,753)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	10,000	10,000	2,247	(7,753)
Fund Balance Beginning of Year	<u>85,439</u>	<u>85,439</u>	<u>85,439</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$95,439</u></u>	<u><u>\$95,439</u></u>	<u><u>\$87,686</u></u>	<u><u>(\$7,753)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Bicentennial  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$500	\$500	\$225	(\$275)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	1,000	806	0	806
<i>Net Change in Fund Balance</i>	(500)	(306)	225	531
Fund Balance Beginning of Year	581	581	581	0
<i>Fund Balance End of Year</i>	\$81	\$275	\$806	\$531

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$300,000	\$300,000	\$372,665	\$72,665
Other	0	0	690	690
<i>Total Revenues</i>	<u>300,000</u>	<u>300,000</u>	<u>373,355</u>	<u>73,355</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	313,090	313,090	301,568	11,522
Materials and Supplies	10,000	10,000	9,885	115
Contract Services	600	600	0	600
Other	10,500	10,500	6,107	4,393
Capital Outlay	2,600	2,600	1,688	912
<i>Total Expenditures</i>	<u>336,790</u>	<u>336,790</u>	<u>319,248</u>	<u>17,542</u>
<i>Net Change in Fund Balance</i>	(36,790)	(36,790)	54,107	90,897
Fund Balance Beginning of Year	323,925	323,925	323,925	0
Unexpended Prior Year Encumbrances	8,494	8,494	8,494	0
<i>Fund Balance End of Year</i>	<u>\$295,629</u>	<u>\$295,629</u>	<u>\$386,526</u>	<u>\$90,897</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$22,000	\$22,000	\$27,810	\$5,810
Other	1,000	1,000	1,610	610
<i>Total Revenues</i>	<u>23,000</u>	<u>23,000</u>	<u>29,420</u>	<u>6,420</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	122,221	121,036	115,922	5,114
Materials and Supplies	2,200	2,200	2,199	1
Other	9,250	10,435	7,839	2,596
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	<u>134,171</u>	<u>134,171</u>	<u>125,960</u>	<u>8,211</u>
<i>Excess of Revenues Under Expenditures</i>	(111,171)	(111,171)	(96,540)	14,631
<b>Other Financing Sources</b>				
Transfers In	94,671	94,671	91,921	2,750
<i>Net Change in Fund Balance</i>	(16,500)	(16,500)	(4,619)	11,881
Fund Balance Beginning of Year	53,388	53,388	53,388	0
Unexpended Prior Year Encumbrances	2,529	2,529	2,529	0
<i>Fund Balance End of Year</i>	<u><u>\$39,417</u></u>	<u><u>\$39,417</u></u>	<u><u>\$51,298</u></u>	<u><u>\$11,881</u></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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,000	\$5,000	\$4,285	(\$715)
Intergovernmental	43,176	44,803	44,803	0
Other	0	0	80	80
<i>Total Revenues</i>	<u>48,176</u>	<u>49,803</u>	<u>49,168</u>	<u>(635)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	41,714	41,872	40,634	1,238
Contract Services	0	3,936	3,936	0
Other	6,462	9,412	6,083	3,329
<i>Total Expenditures</i>	<u>48,176</u>	<u>55,220</u>	<u>50,653</u>	<u>4,567</u>
<i>Net Change in Fund Balance</i>	0	(5,417)	(1,485)	3,932
Fund Balance Beginning of Year	9,262	9,262	9,262	0
Unexpended Prior Year Encumbrances	32	32	32	0
<i>Fund Balance End of Year</i>	<u><u>\$9,294</u></u>	<u><u>\$3,877</u></u>	<u><u>\$7,809</u></u>	<u><u>\$3,932</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Care and Custody  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$271,256	\$271,256	\$277,903	\$6,647
Other	0	0	362	362
<i>Total Revenues</i>	<u>271,256</u>	<u>271,256</u>	<u>278,265</u>	<u>7,009</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	198,908	204,860	201,837	3,023
Materials and Supplies	1,350	1,450	970	480
Contract Services	139,700	177,274	163,170	14,104
Other	11,646	8,467	6,221	2,246
Capital Outlay	0	24,500	21,505	2,995
<i>Total Expenditures</i>	<u>351,604</u>	<u>416,551</u>	<u>393,703</u>	<u>22,848</u>
<i>Net Change in Fund Balance</i>	(80,348)	(145,295)	(115,438)	29,857
Fund Balance Beginning of Year	298,784	298,784	298,784	0
Unexpended Prior Year Encumbrances	<u>3,159</u>	<u>3,159</u>	<u>3,159</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$221,595</u></u>	<u><u>\$156,648</u></u>	<u><u>\$186,505</u></u>	<u><u>\$29,857</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	15,750	15,000	15,000	0
<i>Excess of Revenues Under Expenditures</i>	(15,750)	(15,000)	(15,000)	0
<b>Other Financing Sources</b>				
Transfers In	15,750	15,750	15,000	(750)
<i>Net Change in Fund Balance</i>	0	750	0	(750)
Fund Balance Beginning of Year	61	61	61	0
<i>Fund Balance End of Year</i>	\$61	\$811	\$61	(\$750)

**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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$250	\$250	\$309	\$59
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	159,332	160,002	159,593	409
Materials and Supplies	10,300	10,303	5,195	5,108
Contract Services	35,650	37,265	26,587	10,678
Other	22,870	24,791	14,355	10,436
Capital Outlay	56,395	154,078	144,101	9,977
<i>Total Expenditures</i>	284,547	386,439	349,831	36,608
<i>Excess of Revenues Under Expenditures</i>	(284,297)	(386,189)	(349,522)	36,667
<b>Other Financing Sources</b>				
Transfers In	285,438	295,438	280,438	(15,000)
<i>Net Change in Fund Balance</i>	1,141	(90,751)	(69,084)	21,667
Fund Balance Beginning of Year	52,004	52,004	52,004	0
Unexpended Prior Year Encumbrances	82,404	82,404	82,404	0
<i>Fund Balance End of Year</i>	\$135,549	\$43,657	\$65,324	\$21,667

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$14,500	\$14,500	\$9,779	(\$4,721)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	12,000	12,000	11,243	757
Other	2,500	2,500	1,520	980
<i>Total Expenditures</i>	14,500	14,500	12,763	1,737
<i>Net Change in Fund Balance</i>	0	0	(2,984)	(2,984)
Fund Balance Beginning of Year	23,684	23,684	23,684	0
Unexpended Prior Year Encumbrances	2,209	2,209	2,209	0
<i>Fund Balance End of Year</i>	\$25,893	\$25,893	\$22,909	(\$2,984)

## 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, 2009*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	125	125	125	0
<i>Fund Balance End of Year</i>	<u>\$125</u>	<u>\$125</u>	<u>\$125</u>	<u>\$0</u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Mediation  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$45,000	\$45,000	\$46,642	\$1,642
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	0	4,925	4,895	30
Contract Services	45,000	40,485	7,700	32,785
<i>Total Expenditures</i>	45,000	45,410	12,595	32,815
<i>Net Change in Fund Balance</i>	0	(410)	34,047	34,457
Fund Balance Beginning of Year	37,125	37,125	37,125	0
<i>Fund Balance End of Year</i>	\$37,125	\$36,715	\$71,172	\$34,457

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$275,000	\$275,000	\$275,000	\$0
Other	200,000	200,000	220,812	20,812
<i>Total Revenues</i>	<u>475,000</u>	<u>475,000</u>	<u>495,812</u>	<u>20,812</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	575,421	597,421	591,884	5,537
Materials and Supplies	7,500	4,500	1,342	3,158
Contract Services	11,000	208,700	204,165	4,535
Other	10,500	13,500	8,859	4,641
Capital Outlay	5,150	3,150	950	2,200
<i>Total Expenditures</i>	<u>609,571</u>	<u>827,271</u>	<u>807,200</u>	<u>20,071</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(134,571)</u>	<u>(352,271)</u>	<u>(311,388)</u>	<u>40,883</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,000	1,000	0	(1,000)
Transfers Out	(10,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(9,000)</u>	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>
<i>Net Change in Fund Balance</i>	(143,571)	(351,271)	(311,388)	39,883
Fund Balance Beginning of Year	353,854	353,854	353,854	0
Unexpended Prior Year Encumbrances	3,174	3,174	3,174	0
<i>Fund Balance End of Year</i>	<u>\$213,457</u>	<u>\$5,757</u>	<u>\$45,640</u>	<u>\$39,883</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Rentals and Royalties	\$80,000	\$98,771	\$75,401	(\$23,370)
Other	0	1,170	157	(1,013)
<i>Total Revenues</i>	<u>80,000</u>	<u>99,941</u>	<u>75,558</u>	<u>(24,383)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	38,429	40,329	37,892	2,437
Materials and Supplies	500	1,500	1,297	203
Contract Services	100,000	133,000	125,312	7,688
Other	5,000	5,000	5,000	0
Capital Outlay	20,000	50,941	45,541	5,400
<i>Total Expenditures</i>	<u>163,929</u>	<u>230,770</u>	<u>215,042</u>	<u>15,728</u>
<i>Excess of Revenues Under Expenditures</i>	(83,929)	(130,829)	(139,484)	(8,655)
<b>Other Financing Sources</b>				
Transfers In	30,000	30,000	30,000	0
<i>Net Change in Fund Balance</i>	(53,929)	(100,829)	(109,484)	(8,655)
Fund Balance Beginning of Year	126,798	126,798	126,798	0
Unexpended Prior Year Encumbrances	5,848	5,848	5,848	0
<i>Fund Balance End of Year</i>	<u><u>\$78,717</u></u>	<u><u>\$31,817</u></u>	<u><u>\$23,162</u></u>	<u><u>(\$8,655)</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Youth Center  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$4,000	\$4,000	\$6,493	\$2,493
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	7,308	7,314	3,646	3,668
<i>Net Change in Fund Balance</i>	(3,308)	(3,314)	2,847	6,161
Fund Balance Beginning of Year	100,907	100,907	100,907	0
<i>Fund Balance End of Year</i>	\$97,599	\$97,593	\$103,754	\$6,161

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$437,000	\$435,000	\$438,928	\$3,928
Charges for Services	54,000	44,100	15,055	(29,045)
Fines and Forfeitures	80,000	105,000	74,772	(30,228)
Intergovernmental	5,105,000	5,195,000	5,165,851	(29,149)
Interest	25,000	10,000	3,129	(6,871)
Other	16,020	15,920	23,123	7,203
<i>Total Revenues</i>	<u>5,717,020</u>	<u>5,805,020</u>	<u>5,720,858</u>	<u>(84,162)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	3,587,740	3,781,588	3,691,421	90,167
Materials and Supplies	753,000	892,000	739,868	152,132
Contract Services	389,000	685,000	656,207	28,793
Other	784,546	725,045	604,460	120,585
Capital Outlay	429,000	580,000	538,621	41,379
Claims	7,760	5,624	1,893	3,731
<i>Total Expenditures</i>	<u>5,951,046</u>	<u>6,669,257</u>	<u>6,232,470</u>	<u>436,787</u>
<i>Excess of Revenues Under Expenditures</i>	(234,026)	(864,237)	(511,612)	352,625
<b>Other Financing Sources</b>				
Transfers In	198,000	958,000	98,000	(860,000)
<i>Net Change in Fund Balance</i>	(36,026)	93,763	(413,612)	(507,375)
Fund Balance Beginning of Year	861,236	861,236	861,236	0
Unexpended Prior Year Encumbrances	1,114	1,114	1,114	0
<i>Fund Balance End of Year</i>	<u><u>\$826,324</u></u>	<u><u>\$956,113</u></u>	<u><u>\$448,738</u></u>	<u><u>(\$507,375)</u></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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$500	\$500	\$552	\$52
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	11,146	12,997	2,000	10,997
<i>Net Change in Fund Balance</i>	(10,646)	(12,497)	(1,448)	11,049
Fund Balance Beginning of Year	12,497	12,497	12,497	0
<i>Fund Balance End of Year</i>	\$1,851	\$0	\$11,049	\$11,049

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$6,900	\$6,900	\$11,310	\$4,410
Licenses and Permits	142,000	142,000	127,872	(14,128)
Fines and Forfeitures	11,500	11,500	10,245	(1,255)
Contributions and Donations	45,000	45,000	65,482	20,482
Other	11,700	11,700	22,662	10,962
<i>Total Revenues</i>	<u>217,100</u>	<u>217,100</u>	<u>237,571</u>	<u>20,471</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	174,259	195,769	193,056	2,713
Materials and Supplies	26,630	27,630	21,329	6,301
Contract Services	5,000	5,000	1,420	3,580
Other	32,960	49,144	46,899	2,245
Capital Outlay	10,800	10,800	1,740	9,060
Claims	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>250,649</u>	<u>289,343</u>	<u>264,444</u>	<u>24,899</u>
<i>Net Change in Fund Balance</i>	(33,549)	(72,243)	(26,873)	45,370
Fund Balance Beginning of Year	75,244	75,244	75,244	0
Unexpended Prior Year Encumbrances	5,087	5,087	5,087	0
<i>Fund Balance End of Year</i>	<u><u>\$46,782</u></u>	<u><u>\$8,088</u></u>	<u><u>\$53,458</u></u>	<u><u>\$45,370</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
EPA Water Pollution  
Budget Basis  
For the Year Ended December 31, 2009*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance Beginning of Year	1,746	1,746	1,746	0
<i>Fund Balance End of Year</i>	<u>\$1,746</u>	<u>\$1,746</u>	<u>\$1,746</u>	<u>\$0</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,553,785	\$2,586,904	\$2,588,749	\$1,845
Intergovernmental	4,418,124	3,596,555	4,100,451	503,896
Other	67,500	67,500	60,227	(7,273)
<i>Total Revenues</i>	<u>7,039,409</u>	<u>6,250,959</u>	<u>6,749,427</u>	<u>498,468</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	432,261	439,496	437,764	1,732
Materials and Supplies	7,500	9,000	8,903	97
Contract Services	6,959,942	7,986,207	7,971,445	14,762
Other	76,500	76,500	60,725	15,775
Capital Outlay	40,000	15,000	6,398	8,602
<i>Total Expenditures</i>	<u>7,516,203</u>	<u>8,526,203</u>	<u>8,485,235</u>	<u>40,968</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(476,794)</u>	<u>(2,275,244)</u>	<u>(1,735,808)</u>	<u>539,436</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	489,000	489,000	499,697	10,697
Transfers Out	0	(670,000)	(670,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>489,000</u>	<u>(181,000)</u>	<u>(170,303)</u>	<u>10,697</u>
<i>Net Change in Fund Balance</i>	12,206	(2,456,244)	(1,906,111)	550,133
Fund Balance Beginning of Year	3,002,140	3,002,140	3,002,140	0
Unexpended Prior Year Encumbrances	390,770	390,770	390,770	0
<i>Fund Balance End of Year</i>	<u><u>\$3,405,116</u></u>	<u><u>\$936,666</u></u>	<u><u>\$1,486,799</u></u>	<u><u>\$550,133</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,621,838	\$1,643,164	\$1,643,036	(\$128)
Intergovernmental	1,923,217	2,242,070	2,229,641	(12,429)
Contributions and Donations	40	40	431	391
Other	35,050	35,050	20,228	(14,822)
<i>Total Revenues</i>	<u>3,580,145</u>	<u>3,920,324</u>	<u>3,893,336</u>	<u>(26,988)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Materials and Supplies	75	75	17	58
Contract Services	3,306,049	4,156,051	3,429,686	726,365
Other	21,840	41,840	33,701	8,139
Grants	239,975	543,973	537,691	6,282
<i>Total Expenditures</i>	<u>3,567,939</u>	<u>4,741,939</u>	<u>4,001,095</u>	<u>740,844</u>
<i>Net Change in Fund Balance</i>	12,206	(821,615)	(107,759)	713,856
Fund Balance Beginning of Year	1,636,791	1,636,791	1,636,791	0
Unexpended Prior Year Encumbrances	115,795	115,795	115,795	0
<i>Fund Balance End of Year</i>	<u><u>\$1,764,792</u></u>	<u><u>\$930,971</u></u>	<u><u>\$1,644,827</u></u>	<u><u>\$713,856</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Child Support Enforcement  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$307,857	\$307,857	\$314,373	\$6,516
Intergovernmental	681,043	681,043	689,025	7,982
Other	30	30	1,322	1,292
<i>Total Revenues</i>	<u>988,930</u>	<u>988,930</u>	<u>1,004,720</u>	<u>15,790</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	597,169	617,188	615,611	1,577
Materials and Supplies	600	500	331	169
Contract Services	385,311	552,392	460,497	91,895
Other	5,300	5,300	5,300	0
Capital Outlay	550	550	433	117
<i>Total Expenditures</i>	<u>988,930</u>	<u>1,175,930</u>	<u>1,082,172</u>	<u>93,758</u>
<i>Net Change in Fund Balance</i>	0	(187,000)	(77,452)	109,548
Fund Balance Beginning of Year	755,910	755,910	755,910	0
Unexpended Prior Year Encumbrances	5,252	5,252	5,252	0
<i>Fund Balance End of Year</i>	<u>\$761,162</u>	<u>\$574,162</u>	<u>\$683,710</u>	<u>\$109,548</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$436,740	\$436,740	\$485,487	\$48,747
Intergovernmental	830,430	830,430	814,428	(16,002)
Other	12,360	12,360	10,846	(1,514)
<i>Total Revenues</i>	<u>1,279,530</u>	<u>1,279,530</u>	<u>1,310,761</u>	<u>31,231</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	980,797	984,954	945,796	39,158
Materials and Supplies	2,500	3,500	2,228	1,272
Contract Services	102,000	107,000	80,369	26,631
Other	247,278	287,191	247,682	39,509
<i>Total Expenditures</i>	<u>1,332,575</u>	<u>1,382,645</u>	<u>1,276,075</u>	<u>106,570</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(53,045)	(103,115)	34,686	137,801
<b>Other Financing Sources</b>				
Transfers In	53,045	53,045	53,045	0
<i>Net Change in Fund Balance</i>	0	(50,070)	87,731	137,801
Fund Balance Beginning of Year	52,255	52,255	52,255	0
Unexpended Prior Year Encumbrances	13,565	13,565	13,565	0
<i>Fund Balance End of Year</i>	<u>\$65,820</u>	<u>\$15,750</u>	<u>\$153,551</u>	<u>\$137,801</u>

## Geauga County, Ohio

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

*Aging*

*Budget Basis*

*For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,643,441	\$1,665,699	\$1,672,616	\$6,917
Intergovernmental	597,613	600,591	617,210	16,619
Contributions and Donations	81,000	81,000	83,184	2,184
Other	124,000	124,000	117,931	(6,069)
<i>Total Revenues</i>	<u>2,446,054</u>	<u>2,471,290</u>	<u>2,490,941</u>	<u>19,651</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,447,501	1,430,240	1,428,056	2,184
Contract Services	363,200	500,592	495,228	5,364
Other	483,785	633,485	623,202	10,283
Capital Outlay	37,100	23,100	23,000	100
<i>Total Expenditures</i>	<u>2,331,586</u>	<u>2,587,417</u>	<u>2,569,486</u>	<u>17,931</u>
<i>Net Change in Fund Balance</i>	114,468	(116,127)	(78,545)	37,582
Fund Balance Beginning of Year	887,150	887,150	887,150	0
Unexpended Prior Year Encumbrances	35,922	35,922	35,922	0
<i>Fund Balance End of Year</i>	<u><u>\$1,037,540</u></u>	<u><u>\$806,945</u></u>	<u><u>\$844,527</u></u>	<u><u>\$37,582</u></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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$240,000	\$240,000	\$249,687	\$9,687
Contributions and Donations	1,000	1,000	1,950	950
Other	5,000	5,000	5,544	544
<i>Total Revenues</i>	<u>246,000</u>	<u>246,000</u>	<u>257,181</u>	<u>11,181</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	615,668	597,563	566,778	30,785
Materials and Supplies	47,000	50,000	48,906	1,094
Contract Services	52,500	61,705	58,603	3,102
Other	8,300	15,100	11,985	3,115
Capital Outlay	2,550	1,650	1,387	263
<i>Total Expenditures</i>	<u>726,018</u>	<u>726,018</u>	<u>687,659</u>	<u>38,359</u>
<i>Excess of Revenues Under Expenditures</i>	(480,018)	(480,018)	(430,478)	49,540
<b>Other Financing Sources</b>				
Transfers In	471,993	471,993	471,993	0
<i>Net Change in Fund Balance</i>	(8,025)	(8,025)	41,515	49,540
Fund Balance Beginning of Year	78,649	78,649	78,649	0
Unexpended Prior Year Encumbrances	6,115	6,115	6,115	0
<i>Fund Balance End of Year</i>	<u><u>\$76,739</u></u>	<u><u>\$76,739</u></u>	<u><u>\$126,279</u></u>	<u><u>\$49,540</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Public Assistance  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$3,850,828	\$4,080,828	\$4,131,499	\$50,671
Other	243,100	243,100	116,420	(126,680)
<i>Total Revenues</i>	<u>4,093,928</u>	<u>4,323,928</u>	<u>4,247,919</u>	<u>(76,009)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,367,628	1,441,203	1,339,268	101,935
Materials and Supplies	74,650	91,028	85,375	5,653
Contract Services	2,155,135	2,117,447	2,117,447	0
Other	382,850	603,842	594,580	9,262
Capital Outlay	188,500	164,860	163,270	1,590
<i>Total Expenditures</i>	<u>4,168,763</u>	<u>4,418,380</u>	<u>4,299,940</u>	<u>118,440</u>
<i>Excess of Revenues Under Expenditures</i>	(74,835)	(94,452)	(52,021)	42,431
<b>Other Financing Sources</b>				
Transfers In	74,835	74,835	74,835	0
<i>Net Change in Fund Balance</i>	0	(19,617)	22,814	42,431
Fund Balance Beginning of Year	101,241	101,241	101,241	0
Unexpended Prior Year Encumbrances	161,256	161,256	161,256	0
<i>Fund Balance End of Year</i>	<u><u>\$262,497</u></u>	<u><u>\$242,880</u></u>	<u><u>\$285,311</u></u>	<u><u>\$42,431</u></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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Materials and Supplies	1,000	1,000	0	1,000
Other	9,000	9,000	0	9,000
<i>Total Expenditures</i>	10,000	10,000	0	10,000
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	0	10,000
Fund Balance Beginning of Year	78,850	78,850	78,850	0
<i>Fund Balance End of Year</i>	<u>\$68,850</u>	<u>\$68,850</u>	<u>\$78,850</u>	<u>\$10,000</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$64,000	\$64,000	\$72,919	\$8,919
<b>Expenditures</b>				
Current:				
Public Works:				
Other	64,000	318,862	117,602	201,260
<i>Net Change in Fund Balance</i>	0	(254,862)	(44,683)	210,179
Fund Balance Beginning of Year	254,862	254,862	254,862	0
<i>Fund Balance End of Year</i>	\$254,862	\$0	\$210,179	\$210,179

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Library Resources  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$0	\$0	\$306,830	\$306,830
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	306,830	306,830
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$306,830	\$306,830

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$75,000	\$75,000	\$45,500	(\$29,500)
Other	4,300	4,300	1,375	(2,925)
<i>Total Revenues</i>	<u>79,300</u>	<u>79,300</u>	<u>46,875</u>	<u>(32,425)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	84,526	92,635	78,194	14,441
Materials and Supplies	4,000	4,000	3,200	800
Other	200	200	54	146
<i>Total Expenditures</i>	<u>88,726</u>	<u>96,835</u>	<u>81,448</u>	<u>15,387</u>
<i>Excess of Revenues Under Expenditures</i>	(9,426)	(17,535)	(34,573)	(17,038)
<b>Other Financing Sources</b>				
Transfers In	4,300	4,300	0	(4,300)
<i>Net Change in Fund Balance</i>	(5,126)	(13,235)	(34,573)	(21,338)
Fund Balance Beginning of Year	49,961	49,961	49,961	0
Unexpended Prior Year Encumbrances	62	62	62	0
<i>Fund Balance End of Year</i>	<u>\$44,897</u>	<u>\$36,788</u>	<u>\$15,450</u>	<u>(\$21,338)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Violence Prevention  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$128,552	\$128,552	\$131,637	\$3,085
Other	17,490	17,490	16,196	(1,294)
<i>Total Revenues</i>	<u>146,042</u>	<u>146,042</u>	<u>147,833</u>	<u>1,791</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	216,966	219,782	164,901	54,881
Materials and Supplies	0	5,000	5,000	0
Other	300	5,323	5,127	196
Capital Outlay	0	2,000	2,000	0
<i>Total Expenditures</i>	<u>217,266</u>	<u>232,105</u>	<u>177,028</u>	<u>55,077</u>
<i>Excess of Revenues Under Expenditures</i>	<u>( 71,224)</u>	<u>( 86,063)</u>	<u>( 29,195)</u>	<u>56,868</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	42,502	42,502	40,955	(1,547)
Transfers Out	(12,447)	(12,447)	(12,447)	0
<i>Total Other Financing Sources (Uses)</i>	<u>30,055</u>	<u>30,055</u>	<u>28,508</u>	<u>(1,547)</u>
<i>Net Change in Fund Balance</i>	(41,169)	(56,008)	(687)	55,321
Fund Balance Beginning of Year	<u>90,584</u>	<u>90,584</u>	<u>90,584</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$49,415</u></u>	<u><u>\$34,576</u></u>	<u><u>\$89,897</u></u>	<u><u>\$55,321</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Indigent Guardianship  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$9,660	(\$340)
Other	0	0	1,100	1,100
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>10,760</u>	<u>760</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	750	750	575	175
Other	3,250	3,250	2,900	350
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,000</u>	<u>3,475</u>	<u>525</u>
<i>Excess of Revenues Over Expenditures</i>	6,000	6,000	7,285	1,285
<b>Other Financing Uses</b>				
Transfers Out	(6,000)	(6,000)	(5,750)	250
<i>Net Change in Fund Balance</i>	0	0	1,535	1,535
Fund Balance Beginning of Year	3,008	3,008	3,008	0
Unexpended Prior Year Encumbrances	2,225	2,225	2,225	0
<i>Fund Balance End of Year</i>	<u>\$5,233</u>	<u>\$5,233</u>	<u>\$6,768</u>	<u>\$1,535</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Transfers Out	(667)	(667)	(667)	0
<i>Net Change in Fund Balance</i>	(667)	(667)	(667)	0
Fund Balance Beginning of Year	667	667	667	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Transfers Out	(54)	(54)	(54)	0
<i>Net Change in Fund Balance</i>	(54)	(54)	(54)	0
Fund Balance Beginning of Year	54	54	54	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$6,000	\$6,000	\$3,212	(\$2,788)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	4,420	4,420	0	4,420
Materials and Supplies	700	2,700	2,500	200
Other	700	11,200	2,500	8,700
<i>Total Expenditures</i>	5,820	18,320	5,000	13,320
<i>Net Change in Fund Balance</i>	180	(12,320)	(1,788)	10,532
Fund Balance Beginning of Year	32,088	32,088	32,088	0
<i>Fund Balance End of Year</i>	\$32,268	\$19,768	\$30,300	\$10,532

**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, 2009*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>8,018</u>	<u>8,018</u>	<u>8,018</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,018</u></u>	<u><u>\$8,018</u></u>	<u><u>\$8,018</u></u>	<u><u>\$0</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$112	\$112
Other	250	250	108	(142)
<i>Total Revenues</i>	250	250	220	(30)
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	250	250	0	250
<i>Net Change in Fund Balance</i>	0	0	220	220
Fund Balance Beginning of Year	2,803	2,803	2,803	0
<i>Fund Balance End of Year</i>	<u>\$2,803</u>	<u>\$2,803</u>	<u>\$3,023</u>	<u>\$220</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$80,000	\$80,000	\$37,782	(\$42,218)
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	75,000	55,000	34,785	20,215
Capital Outlay	5,000	5,000	0	5,000
<i>Total Expenditures</i>	80,000	60,000	34,785	25,215
<i>Net Change in Fund Balance</i>	0	20,000	2,997	(17,003)
Fund Balance Beginning of Year	23,394	23,394	23,394	0
Unexpended Prior Year Encumbrances	1,831	1,831	1,831	0
<i>Fund Balance End of Year</i>	\$25,225	\$45,225	\$28,222	(\$17,003)

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Transfers Out	(150)	(150)	(150)	0
<i>Net Change in Fund Balance</i>	(150)	(150)	(150)	0
Fund Balance Beginning of Year	150	150	150	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$2,400	\$2,400	\$1,751	(\$649)
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	2,400	2,400	1,751	(649)
Fund Balance Beginning of Year	19,675	19,675	19,675	0
<i>Fund Balance End of Year</i>	<u>\$22,075</u>	<u>\$22,075</u>	<u>\$21,426</u>	<u>(\$649)</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$100	\$100	\$375	\$275
<b>Expenditures</b>				
Current:				
Public Safety				
Other	25,000	25,000	9,473	15,527
<i>Net Change in Fund Balance</i>	(24,900)	(24,900)	(9,098)	15,802
Fund Balance Beginning of Year	42,031	42,031	42,031	0
Unexpended Prior Year Encumbrances	427	427	427	0
<i>Fund Balance End of Year</i>	<u>\$17,558</u>	<u>\$17,558</u>	<u>\$33,360</u>	<u>\$15,802</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$20,493	\$20,493	\$20,493	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	20,046	20,120	19,924	196
Contract Services	0	1,669	1,669	0
Other	447	602	467	135
<i>Total Expenditures</i>	20,493	22,391	22,060	331
<i>Net Change in Fund Balance</i>	0	(1,898)	(1,567)	331
Fund Balance Beginning of Year	3,396	3,396	3,396	0
<i>Fund Balance End of Year</i>	\$3,396	\$1,498	\$1,829	\$331

## 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, 2009*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>1,531</u>	<u>1,531</u>	<u>1,531</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<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  
Law Enforcement Assistance  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$5,000	\$5,000	\$7,560	\$2,560
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	5,000	5,000	4,501	499
<i>Net Change in Fund Balance</i>	0	0	3,059	3,059
Fund Balance Beginning of Year	4,403	4,403	4,403	0
Unexpended Prior Year Encumbrances	820	820	820	0
<i>Fund Balance End of Year</i>	<u>\$5,223</u>	<u>\$5,223</u>	<u>\$8,282</u>	<u>\$3,059</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$24,000	\$24,000	\$91,006	\$67,006
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	11,954	39,054	35,170	3,884
Materials and Supplies	5,000	5,000	4,510	490
Other	15,000	36,000	34,000	2,000
<i>Total Expenditures</i>	31,954	80,054	73,680	6,374
<i>Net Change in Fund Balance</i>	(7,954)	(56,054)	17,326	73,380
Fund Balance Beginning of Year	58,799	58,799	58,799	0
<i>Fund Balance End of Year</i>	\$50,845	\$2,745	\$76,125	\$73,380

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$60,000	\$60,000	\$46,690	(\$13,310)
Other	0	0	370	370
<i>Total Revenues</i>	60,000	60,000	47,060	(12,940)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	80,438	74,766	74,766	0
<i>Excess of Revenues Under Expenditures</i>	(20,438)	(14,766)	(27,706)	(12,940)
<b>Other Financing Sources</b>				
Transfers In	20,000	20,000	20,000	0
<i>Net Change in Fund Balance</i>	(438)	5,234	(7,706)	(12,940)
Fund Balance Beginning of Year	7,718	7,718	7,718	0
<i>Fund Balance End of Year</i>	\$7,280	\$12,952	\$12	(\$12,940)

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$18,000	\$16,584	\$15,060	(\$1,524)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	0	60	60	0
Contract Services	18,000	603	603	0
Capital Outlay	0	10,206	10,206	0
<i>Total Expenditures</i>	18,000	10,869	10,869	0
<i>Net Change in Fund Balance</i>	0	5,715	4,191	(1,524)
Fund Deficit Beginning of Year	(5,472)	(5,472)	(5,472)	0
Unexpended Prior Year Expenditures	1,281	1,281	1,281	0
<i>Fund Balance (Deficit) End of Year</i>	(\$4,191)	\$1,524	\$0	(\$1,524)

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,609,312	\$1,627,577	\$1,626,313	(\$1,264)
Intergovernmental	323,535	325,979	338,849	12,870
Special Assessments	370,000	370,000	417,188	47,188
Other	0	0	1,704	1,704
<i>Total Revenues</i>	<u>2,302,847</u>	<u>2,323,556</u>	<u>2,384,054</u>	<u>60,498</u>
<b>Expenditures</b>				
Debt Service:				
Bond Retirement				
Principal Retirement	1,444,640	1,699,640	556,247	1,143,393
Interest and Fiscal Charges	170,385	170,385	147,031	23,354
Note Retirement				
Principal Retirement	6,090,000	4,980,000	4,980,000	0
Interest and Fiscal Charges	352,990	128,285	128,194	91
Mortgage Revenue Bond				
Principal Retirement	7,000	7,000	7,000	0
Interest and Fiscal Charges	6,450	6,450	6,450	0
<i>Total Expenditures</i>	<u>8,071,465</u>	<u>6,991,760</u>	<u>5,824,922</u>	<u>1,166,838</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,768,618)</u>	<u>(4,668,204)</u>	<u>(3,440,868)</u>	<u>1,227,336</u>
<b>Other Financing Sources</b>				
General Obligation Notes Issued	2,845,000	2,845,000	3,200,000	355,000
General Obligation Bonds Issued	0	0	650,000	650,000
Transfers In	2,219,295	2,219,295	268,450	(1,950,845)
<i>Total Other Financing Sources</i>	<u>5,064,295</u>	<u>5,064,295</u>	<u>4,118,450</u>	<u>(945,845)</u>
<i>Net Change in Fund Balance</i>	(704,323)	396,091	677,582	281,491
Fund Balances Beginning of Year	1,488,540	1,488,540	1,488,540	0
<i>Fund Balances End of Year</i>	<u>\$784,217</u>	<u>\$1,884,631</u>	<u>\$2,166,122</u>	<u>\$281,491</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$300,000	\$300,000	\$279,239	(\$20,761)
Interest	16,000	16,000	3,833	(12,167)
<i>Total Revenues</i>	<u>316,000</u>	<u>316,000</u>	<u>283,072</u>	<u>(32,928)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	259,000	1,923,000	446,397	1,476,603
Capital Outlay	66,000	509,389	488,369	21,020
<i>Total Expenditures</i>	<u>325,000</u>	<u>2,432,389</u>	<u>934,766</u>	<u>1,497,623</u>
<i>Excess of Revenues Under Expenditures</i>	(9,000)	(2,116,389)	(651,694)	1,464,695
<b>Other Financing Sources</b>				
Transfers In	225,000	2,411,000	2,386,000	(25,000)
<i>Net Change in Fund Balance</i>	216,000	294,611	1,734,306	1,439,695
Fund Balance Beginning of Year	937,359	937,359	937,359	0
Unexpended Prior Year Encumbrances	41,189	41,189	41,189	0
<i>Fund Balance End of Year</i>	<u>\$1,194,548</u>	<u>\$1,273,159</u>	<u>\$2,712,854</u>	<u>\$1,439,695</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$52,500	\$70,223	\$54,715	(\$15,508)
Other	18,000	18,000	18,000	0
<i>Total Revenues</i>	<u>70,500</u>	<u>88,223</u>	<u>72,715</u>	<u>(15,508)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Other	2,000	7,000	5,000	2,000
Capital Outlay	58,500	154,023	154,023	0
<i>Total Expenditures</i>	<u>60,500</u>	<u>161,023</u>	<u>159,023</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	10,000	(72,800)	(86,308)	(13,508)
Fund Balance Beginning of Year	261,706	261,706	261,706	0
Unexpended Prior Year Encumbrances	98,817	98,817	98,817	0
<i>Fund Balance End of Year</i>	<u>\$370,523</u>	<u>\$287,723</u>	<u>\$274,215</u>	<u>(\$13,508)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Road and Bridge  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,586,510	\$2,623,501	\$2,654,489	\$30,988
Intergovernmental	2,852,936	2,857,885	2,859,720	1,835
Other	0	0	40,328	40,328
<i>Total Revenues</i>	<u>5,439,446</u>	<u>5,481,386</u>	<u>5,554,537</u>	<u>73,151</u>
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	250,000	150,000	1,600	148,400
Contract Services	5,045,850	5,438,557	4,515,056	923,501
<i>Total Expenditures</i>	<u>5,295,850</u>	<u>5,588,557</u>	<u>4,516,656</u>	<u>1,071,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	143,596	(107,171)	1,037,881	1,145,052
<b>Other Financing Uses</b>				
Transfers Out	(100,000)	(460,000)	(255,000)	205,000
<i>Net Change in Fund Balance</i>	43,596	(567,171)	782,881	1,350,052
Fund Balance Beginning of Year	567,172	567,172	567,172	0
Unexpended Prior Year Encumbrances	209	209	209	0
<i>Fund Balance End of Year</i>	<u>\$610,977</u>	<u>\$210</u>	<u>\$1,350,262</u>	<u>\$1,350,052</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$2,289,971	\$2,289,971	\$0	(\$2,289,971)
Other	500	500	0	(500)
<i>Total Revenues</i>	<u>2,290,471</u>	<u>2,290,471</u>	<u>0</u>	<u>(2,290,471)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	500,000	731,148	613,838	117,310
Other	0	79,062	78,982	80
Capital Outlay	5,000	2,489,772	2,142,823	346,949
<i>Total Expenditures</i>	<u>505,000</u>	<u>3,299,982</u>	<u>2,835,643</u>	<u>464,339</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,785,471	(1,009,511)	(2,835,643)	(1,826,132)
<b>Other Financing Sources</b>				
Transfers In	505,000	139,620	134,620	(5,000)
<i>Net Change in Fund Balance</i>	2,290,471	(869,891)	(2,701,023)	(1,831,132)
Fund Balance Beginning of Year	2,136,247	2,136,247	2,136,247	0
Unexpended Prior Year Encumbrances	1,053,573	1,053,573	1,053,573	0
<i>Fund Balance End of Year</i>	<u>\$5,480,291</u>	<u>\$2,319,929</u>	<u>\$488,797</u>	<u>(\$1,831,132)</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$46,125	\$46,125
Interest	0	0	702	702
<i>Total Revenues</i>	0	0	46,827	46,827
<b>Expenditures:</b>				
Current:				
Public Works				
Capital Outlay	13,000	13,000	13,000	0
<i>Net Change in Fund Balance</i>	(13,000)	(13,000)	33,827	46,827
Fund Balance Beginning of Year	179,271	179,271	179,271	0
<i>Fund Balance End of Year</i>	\$166,271	\$166,271	\$213,098	\$46,827

## 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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$153,800	\$313,800	\$203,800	(\$110,000)
Interest	700	700	169	(531)
Other	22,000	22,000	16,488	(5,512)
<i>Total Revenues</i>	<u>176,500</u>	<u>336,500</u>	<u>220,457</u>	<u>(116,043)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Capital Outlay	153,800	203,800	171,667	32,133
Human Services				
Capital Outlay	12,000	47,000	32,954	14,046
<i>Total Expenditures</i>	<u>165,800</u>	<u>250,800</u>	<u>204,621</u>	<u>46,179</u>
<i>Excess of Revenues Over Expenditures</i>	10,700	85,700	15,836	(69,864)
<b>Other Financing Uses</b>				
Transfers Out	(1,000)	(1,000)	0	1,000
<i>Net Change in Fund Balance</i>	9,700	84,700	15,836	(68,864)
Fund Balance Beginning of Year	40,769	40,769	40,769	0
<i>Fund Balance End of Year</i>	<u>\$50,469</u>	<u>\$125,469</u>	<u>\$56,605</u>	<u>(\$68,864)</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, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$371,134	\$371,134	\$0	(\$371,134)
Other	0	0	203,811	203,811
<i>Total Revenues</i>	371,134	371,134	203,811	(167,323)
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	412,372	203,811	203,811	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(41,238)	167,323	0	(167,323)
<b>Other Financing Sources</b>				
Transfers In	41,238	41,238	0	(41,238)
<i>Net Change in Fund Balance</i>	0	208,561	0	(208,561)
Fund Balance Beginning of Year	317	317	317	0
<i>Fund Balance End of Year</i>	\$317	\$208,878	\$317	(\$208,561)

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Courthouse Donations  
Budget Basis  
For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	445,368	445,368	445,368	0
<i>Fund Balance End of Year</i>	<u>\$445,368</u>	<u>\$445,368</u>	<u>\$445,368</u>	<u>\$0</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.

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<b>Contents</b>	<b>Pages(s)</b>
<b>Financial Trends</b> .....	<b>S-2 – S-11</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b> .....	<b>S-12 – S-24</b>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
<b>Debt Capacity</b> .....	<b>S-25 – S-33</b>
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.	
<b>Economic and Demographic Information</b> .....	<b>S-34 – S-37</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b> .....	<b>S-38 – S-41</b>
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.	
<b>Miscellaneous Information</b> .....	<b>S-42 – S-45</b>
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 Eight Years  
(accrual basis of accounting)*

	2009	2008	2007
<b>Governmental Activities</b>			
Invested in Capital Assets, Net of Related Debt	\$153,951,551	\$151,545,480	\$149,708,384
Restricted for:			
Capital Projects	8,092,959	8,091,604	8,254,037
Debt Service	1,840,106	1,181,726	1,758,433
911 Program	0	303,379	253,087
Mental Health	3,380,247	4,625,550	5,062,573
Children's Services	2,320,476	2,243,095	1,794,302
Public Assistance	244,068	43,377	228,127
Developmental Disabilities	7,199,881	0	0
MRDD	0	6,971,361	4,823,118
Aging	970,393	952,468	861,177
Community Development Programs	4,059,209	0	0
Revolving Loan	0	3,581,687	3,464,363
Real Estate Assessment	1,218,910	1,107,363	707,577
Delinquent Tax	959,766	847,645	728,074
Motor Vehicle License	2,797,099	3,633,407	4,385,728
Other Purposes	4,286,373	3,742,639	3,457,569
Unrestricted	10,139,703	11,807,844	11,064,105
<i>Total Governmental Activities Net Assets</i>	<u>201,460,741</u>	<u>200,678,625</u>	<u>196,550,654</u>
<b>Business-Type Activities</b>			
Invested in Capital Assets, Net of Related Debt	18,468,129	18,506,480	16,649,338
Unrestricted	4,183,083	4,239,963	4,384,430
<i>Total Business-Type Activities Net Assets</i>	<u>22,651,212</u>	<u>22,746,443</u>	<u>21,033,768</u>
<b>Primary Government</b>			
Invested in Capital Assets, Net of Related Debt	172,419,680	170,051,960	166,357,722
Restricted	37,369,487	37,325,301	35,778,165
Unrestricted	14,322,786	16,047,807	15,448,535
<i>Total Primary Government Net Assets</i>	<u>\$224,111,953</u>	<u>\$223,425,068</u>	<u>\$217,584,422</u>

2006	2005	2004	2003	2002
\$143,520,704	\$137,923,002	\$124,672,960	\$117,278,406	\$113,107,509
7,992,996	6,035,499	8,267,941	4,975,098	5,263,716
803,501	1,054,453	1,301,913	869,192	919,616
244,315	319,589	1,128,312	263,439	278,722
5,106,147	4,658,091	2,684,469	3,839,693	4,062,442
1,477,530	1,199,639	603,429	988,870	1,046,236
174,944	225,520	0	185,898	196,682
0	0	0	0	0
4,965,105	3,224,662	855,245	2,658,108	2,812,312
754,051	579,215	494,938	477,450	505,148
0	0	0	0	0
3,519,229	3,650,717	3,976,571	3,009,308	3,183,885
808,063	933,432	0	769,434	814,070
978,307	517,456	0	426,542	451,287
4,370,379	4,248,544	0	3,502,101	3,705,266
3,472,924	3,469,519	11,011,522	2,859,946	3,025,858
11,101,021	10,344,229	8,045,969	5,490,492	5,862,026
189,289,216	178,383,567	163,043,269	147,593,977	145,234,775
16,299,185	9,268,828	14,630,154	16,004,714	11,998,081
4,088,482	5,142,832	4,854,351	4,600,785	485,779
20,387,667	14,411,660	19,484,505	20,605,499	12,483,860
159,819,889	147,191,830	139,303,114	133,283,120	125,105,590
34,667,491	30,116,336	30,324,340	24,825,079	26,265,240
15,189,503	15,487,061	12,900,320	10,091,277	6,347,805
\$209,676,883	\$192,795,227	\$182,527,774	\$168,199,476	\$157,718,635

## Geauga County, Ohio

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

	2009	2008	2007
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$3,343,364	\$4,346,674	\$3,774,397
Judicial	828,782	865,389	980,045
Public Safety	1,796,142	2,157,931	2,667,837
Public Works	269,347	199,574	332,690
Health	148,010	153,620	142,257
Human Services	1,448,505	1,406,264	1,260,274
Operating Grants and Contributions	29,606,158	29,389,862	31,294,255
Capital Grants and Contributions	3,685,904	1,670,137	1,652,295
<i>Total Governmental Activities Program Revenues</i>	<u>41,126,212</u>	<u>40,189,451</u>	<u>42,104,050</u>
Business-Type Activities:			
Charges for Services			
Water Resources	5,889,682	5,419,064	4,496,702
Water District	771,101	637,857	1,105,098
Storm Water	2,645	7,200	1,600
Operating Grants and Contributions	0	0	1,193,010
Capital Grants and Contributions	825,998	1,548,025	815,298
<i>Total Business-Type Activities Program Revenues</i>	<u>7,489,426</u>	<u>7,612,146</u>	<u>7,611,708</u>
<i>Total Primary Government Program Revenues</i>	<u>48,615,638</u>	<u>47,801,597</u>	<u>49,715,758</u>
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	11,721,086	10,824,246	14,348,531
Judicial	4,260,063	4,267,814	3,710,704
Public Safety	14,017,371	13,047,274	13,750,068
Public Works	12,068,412	12,860,130	5,937,919
Health	9,051,788	8,518,081	7,548,462
Human Services	30,374,500	29,427,102	31,008,766
Economic Development and Assistance	0	312,378	2,096,997
Interest and Fiscal Charges	250,161	399,272	634,808
<i>Total Governmental Activities Expenses</i>	<u>81,743,381</u>	<u>79,656,297</u>	<u>79,036,255</u>
Business-Type Activities:			
Water Resources	7,121,900	5,251,206	7,766,520
Water District	869,365	1,551,043	844,059
Storm Water	12,755	11,083	11,683
<i>Total Business-Type Activities Expenses</i>	<u>8,004,020</u>	<u>6,813,332</u>	<u>8,622,262</u>
<i>Total Primary Government Expenses</i>	<u>\$89,747,401</u>	<u>\$86,469,629</u>	<u>\$87,658,517</u>

2006	2005	2004	2003	2002
\$4,038,824	\$3,770,666	\$3,283,720	\$4,210,010	\$4,468,026
829,666	826,455	853,644	835,696	876,982
1,061,732	721,582	689,987	554,509	650,653
337,465	337,771	275,727	167,388	373,345
145,813	158,279	153,319	413,738	161,267
1,195,132	1,289,237	1,277,318	1,040,537	735,533
29,801,906	25,693,478	23,833,276	23,049,477	24,257,461
2,872,800	4,813,140	8,097,791	4,839,661	1,888,032
<u>40,283,338</u>	<u>37,610,608</u>	<u>38,464,782</u>	<u>35,111,016</u>	<u>33,411,299</u>
4,382,480	4,129,892	4,332,137	3,838,524	3,964,672
519,912	532,586	435,048	398,991	410,792
4,400	0	0	0	0
1,166,295	145,620	582,594	614,407	511,061
288,400	410,700	344,700	375,800	
<u>6,361,487</u>	<u>5,218,798</u>	<u>5,694,479</u>	<u>5,227,722</u>	<u>4,886,525</u>
<u>46,644,825</u>	<u>42,829,406</u>	<u>44,159,261</u>	<u>40,338,738</u>	<u>38,297,824</u>
11,055,726	10,990,289	8,304,157	8,644,924	7,042,563
3,544,193	3,492,722	3,243,042	2,867,595	2,832,026
12,748,232	10,452,022	9,836,122	8,886,733	8,768,513
7,643,031	5,763,430	6,998,775	9,770,673	5,860,351
7,236,509	6,735,572	5,840,470	5,562,474	5,836,132
29,679,317	27,625,810	27,044,196	26,528,640	24,921,236
299,248	80,926	463,550	33,851	1,385,018
772,980	531,441	354,061	383,016	410,045
<u>72,979,236</u>	<u>65,672,212</u>	<u>62,084,373</u>	<u>62,677,906</u>	<u>57,055,884</u>
10,628,844	12,253,739	8,192,350	5,977,112	6,587,521
821,912	748,915	738,956	997,951	1,188,635
28,514	37,267	23,874	30,317	0
<u>11,479,270</u>	<u>13,039,921</u>	<u>8,955,180</u>	<u>7,005,380</u>	<u>7,776,156</u>
<u>\$84,458,506</u>	<u>\$78,712,133</u>	<u>\$71,039,553</u>	<u>\$69,683,286</u>	<u>\$64,832,040</u>

(continued)

## Geauga County, Ohio

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

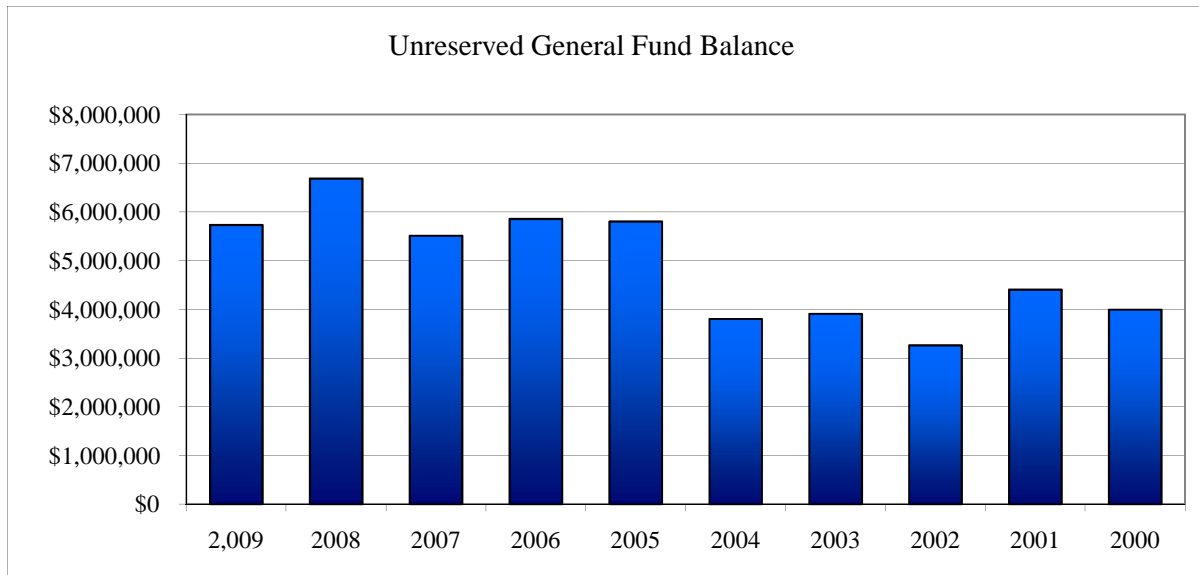
	2009	2008	2007
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$40,617,169)	(\$39,466,846)	(\$36,932,205)
Business-Type Activities	(514,594)	798,814	(1,010,554)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(41,131,763)</u>	<u>(38,668,032)</u>	<u>(37,942,759)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	6,061,497	6,486,228	6,872,673
Debt Service	696,703	0	0
Aging	1,673,020	1,698,875	1,748,789
Children's Services	1,643,408	1,736,616	1,746,110
Mental Health	2,642,012	2,428,743	2,529,413
Developmental Disabilities	7,741,921	7,814,121	7,970,794
Capital Projects	3,610,918	4,056,949	4,342,903
Sales Taxes Levied for:			
General Purposes	10,281,729	11,216,612	11,782,850
911 Program	275,000	0	0
Grants and Entitlements not Restricted to Specific Programs	3,117,802	2,660,488	1,691,551
Interest	1,623,470	3,014,789	2,276,676
Other	2,274,530	2,554,322	3,129,580
Transfers	(242,725)	(72,926)	(55,536)
<i>Total Governmental Activities</i>	<u>41,399,285</u>	<u>43,594,817</u>	<u>44,035,803</u>
Business-Type Activities:			
Interest	11,708	79,600	168,413
Other	164,930	761,335	988,216
Transfers	242,725	72,926	55,536
<i>Total Business-Type Activities</i>	<u>419,363</u>	<u>913,861</u>	<u>1,212,165</u>
<i>Total Primary Government</i>	<u>41,818,648</u>	<u>44,508,678</u>	<u>45,247,968</u>
<b>Change in Net Assets</b>			
Governmental Activities	782,116	4,127,971	7,103,598
Business-Type Activities	(95,231)	1,712,675	201,611
<b>Total Primary Government Change in Net Assets</b>	<u>\$686,885</u>	<u>\$5,840,646</u>	<u>\$7,305,209</u>

2006	2005	2004	2003	2002
(\$32,695,898)	(\$28,061,604)	(\$23,619,591)	(\$27,566,890)	(\$23,644,585)
(5,117,783)	(7,821,123)	(3,260,701)	(1,777,658)	(2,889,631)
(37,813,681)	(35,882,727)	(26,880,292)	(29,344,548)	(26,534,216)
6,976,765	7,416,017	7,141,295	6,814,822	5,804,818
0	53,596	704,711	721,945	645,926
1,758,560	1,808,812	1,716,059	1,692,284	1,664,419
1,725,057	1,725,899	820,104	796,692	783,432
2,540,732	2,587,206	2,467,885	1,306,903	1,285,146
8,175,303	8,101,028	6,444,225	6,327,606	6,221,662
4,315,359	3,415,096	2,960,463	2,829,170	2,655,928
11,129,126	10,720,008	10,861,835	5,032,737	4,323,659
0	0	0	0	0
1,693,192	3,196,774	3,591,672	1,519,152	2,339,936
3,383,183	1,199,245	792,137	953,351	1,573,798
2,315,572	3,228,701	1,588,562	2,013,555	1,589,608
(411,302)	(50,480)	(20,064)	(82,125)	(85,943)
43,601,547	43,401,902	39,068,884	29,926,092	28,802,389
136,092	46,115	99,077	40,591	54,440
1,465,222	2,651,683	2,020,566	9,776,581	505,231
411,302	50,480	20,064	82,125	85,943
2,012,616	2,748,278	2,139,707	9,899,297	645,614
45,614,163	46,150,180	41,208,591	39,825,389	29,448,003
10,905,649	15,340,298	15,449,293	2,359,202	5,157,804
(3,105,167)	(5,072,845)	(1,120,994)	8,121,639	(2,244,017)
\$7,800,482	\$10,267,453	\$14,328,299	\$10,480,841	\$2,913,787

## Geauga County, Ohio

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

	2009	2008	2007	2006	2005
<b>General Fund</b>					
Reserved	\$567,242	\$649,210	\$679,522	\$382,028	\$363,874
Unreserved	5,735,436	6,689,561	5,513,794	5,861,568	5,806,133
<i>Total General Fund</i>	<u>6,302,678</u>	<u>7,338,771</u>	<u>6,193,316</u>	<u>6,243,596</u>	<u>6,170,007</u>
<b>All Other Governmental Funds</b>					
Reserved	5,649,910	7,474,997	7,224,117	4,905,600	5,639,993
Unreserved, Undesignated, Reported in:					
Special Revenue funds	19,164,322	18,866,739	16,337,114	16,726,894	13,348,553
Debt Service funds	2,145,479	1,396,428	2,055,172	1,214,584	1,049,065
Capital Projects funds	2,454,769	(378,381)	(2,108,394)	(1,981,876)	(6,699,612)
<i>Total All Other Governmental Funds</i>	<u>29,414,480</u>	<u>27,359,783</u>	<u>23,508,009</u>	<u>20,865,202</u>	<u>13,337,999</u>
<i>Total Governmental Funds</i>	<u>\$35,717,158</u>	<u>\$34,698,554</u>	<u>\$29,701,325</u>	<u>\$27,108,798</u>	<u>\$19,508,006</u>



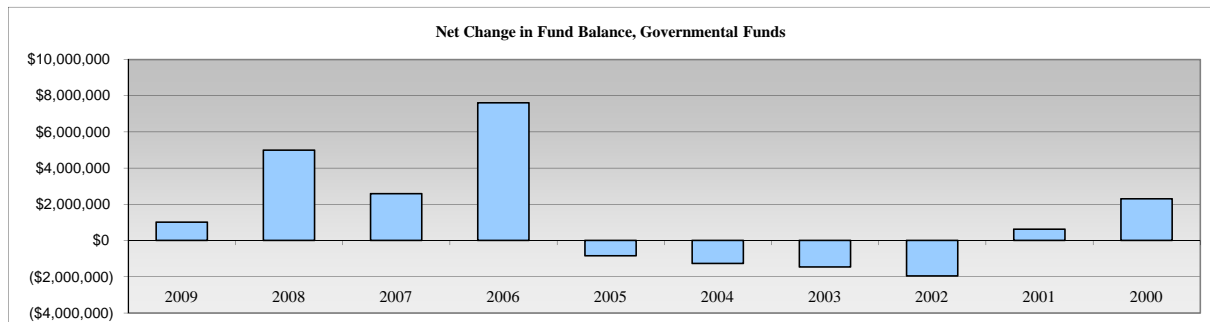
2004	2003	2002	2001	2000
\$495,705	\$285,417	\$314,704	\$407,876	\$352,091
3,804,281	3,911,303	3,263,837	4,407,884	3,997,008
4,299,986	4,196,720	3,578,541	4,815,760	4,349,099
12,624,294	5,549,508	4,919,167	5,142,944	5,714,293
11,548,352	9,793,255	11,705,622	13,107,802	12,840,646
1,057,379	3,475,154	2,655,262	1,934,743	1,242,386
(9,173,441)	(1,381,711)	239,778	56,917	286,351
16,056,584	17,436,206	19,519,829	20,242,406	20,083,676
<u>\$20,356,570</u>	<u>\$21,632,926</u>	<u>\$23,098,370</u>	<u>\$25,058,166</u>	<u>\$24,432,775</u>

## Geauga County, Ohio

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

	2009	2008	2007	2006	2005
<b>Revenues</b>					
Property Taxes	\$23,957,698	\$24,273,596	\$25,223,025	\$25,491,856	\$25,123,365
Sales Tax	10,693,407	11,521,245	11,523,437	10,910,061	10,596,652
Permissive Motor Vehicle License Tax	438,928	462,913	502,981	502,844	501,469
Charges for Services	6,831,064	8,472,404	8,406,538	6,930,138	6,439,840
Licenses and Permits	224,456	262,769	170,405	173,068	189,958
Fines and Forfeitures	400,119	289,680	313,249	291,080	305,296
Intergovernmental	35,724,239	32,667,216	34,512,322	34,816,327	33,453,449
Special Assessments	417,740	286,255	413,672	402,106	369,631
Interest	1,623,470	3,033,776	2,276,676	3,383,183	1,199,245
Rentals	262,365	104,021	134,805	97,254	90,391
Contributions/Donations	211,292	610,157	88,092	36,930	222,308
Other	2,274,530	2,554,322	3,050,102	2,315,572	1,759,610
<b>Total Revenues</b>	<b>83,059,308</b>	<b>84,538,354</b>	<b>86,615,304</b>	<b>85,350,419</b>	<b>80,251,214</b>
<b>Expenditures</b>					
General Government:					
Legislative and Executive	10,866,427	10,438,534	12,330,274	10,470,671	8,705,411
Judicial	4,141,300	3,699,845	3,665,449	3,523,800	3,481,964
Public Safety	12,574,469	12,313,450	12,605,108	12,079,196	10,357,850
Public Works	6,462,564	6,681,248	6,687,762	5,960,516	6,702,320
Health	8,959,513	8,474,926	7,497,217	7,181,743	6,694,425
Human Services	29,570,964	28,883,636	30,337,740	29,140,316	26,861,300
Economic Development and Assistance	0	312,378	1,521,997	299,248	80,926
Capital Outlay	9,061,860	8,147,104	8,046,473	7,300,073	16,980,968
Debt Service					
Principal Retirement	557,164	327,001	528,024	482,741	449,694
Principal Retirement Current Refunding	20,000	90,000	110,000	200,000	0
Interest and Fiscal Charges	256,888	400,077	637,197	756,474	534,440
<b>Total Expenditures</b>	<b>82,471,149</b>	<b>79,768,199</b>	<b>83,967,241</b>	<b>77,394,778</b>	<b>80,849,298</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>588,159</b>	<b>4,770,155</b>	<b>2,648,063</b>	<b>7,955,641</b>	<b>(598,084)</b>
<b>Other Financing Sources (Uses)</b>					
OPWC Loans Issued	0	300,000	0	0	0
Inception of Capital Lease	23,170	0	0	56,453	0
General Obligation Bonds Issued	650,000	0	0	0	0
General Obligation Notes Issued	180,000	200,000	290,000	400,000	600,000
Payment on Refunding Notes	(180,000)	(200,000)	(290,000)	(400,000)	(800,000)
Transfers In	4,576,992	6,499,619	7,061,763	10,827,584	8,033,478
Transfers Out	(4,819,717)	(6,572,545)	(7,117,299)	(11,238,886)	(8,083,958)
<b>Total Other Financing Sources (Uses)</b>	<b>430,445</b>	<b>227,074</b>	<b>(55,536)</b>	<b>(354,849)</b>	<b>(250,480)</b>
<b>Net Change in Fund Balances</b>	<b>\$1,018,604</b>	<b>\$4,997,229</b>	<b>\$2,592,527</b>	<b>\$7,600,792</b>	<b>(\$848,564)</b>

Debt Service as a Percentage of Noncapital Expenditures	1.08%	1.09%	1.68%	2.05%	1.54%
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Source: Geauga County Auditor

2004	2003	2002	2001	2000
\$22,158,863	\$20,311,734	\$19,189,311	\$16,689,260	\$16,262,625
8,725,883	4,712,721	4,378,012	3,725,918	4,109,130
512,925	494,674	492,674	484,016	478,985
5,878,833	6,600,810	6,587,174	6,373,972	4,951,257
237,764	170,994	168,293	170,066	159,198
263,694	231,830	226,850	231,875	282,765
32,986,361	29,519,900	28,331,640	27,848,763	30,257,844
371,575	302,908	220,454	380,284	275,305
792,137	953,351	1,573,798	2,529,378	3,081,254
80,515	217,764	65,129	80,781	69,171
550	25	114,214	68,915	97,551
1,729,940	2,028,161	1,505,663	1,766,112	1,296,602
<u>73,739,040</u>	<u>65,544,872</u>	<u>62,853,212</u>	<u>60,349,340</u>	<u>61,321,687</u>
7,858,318	8,154,696	8,055,288	7,616,184	6,982,694
3,236,212	2,841,281	2,866,706	2,695,215	2,587,992
9,653,028	8,588,402	8,683,974	8,478,404	7,940,634
5,490,960	5,856,195	6,260,869	5,060,648	6,147,864
5,875,928	5,550,693	5,824,072	5,600,414	5,056,289
26,353,873	25,694,079	24,809,358	24,083,694	21,650,099
463,550	33,851	31,003	31,412	209,468
14,871,685	9,192,980	7,173,952	4,910,253	7,042,511
1,631,818	1,831,099	2,010,454	2,196,562	2,583,340
0	0	0	0	0
559,960	384,915	411,389	560,951	545,169
<u>75,995,332</u>	<u>68,128,191</u>	<u>66,127,065</u>	<u>61,233,737</u>	<u>60,746,060</u>
<u>(2,256,292)</u>	<u>(2,583,319)</u>	<u>(3,273,853)</u>	<u>(884,397)</u>	<u>575,627</u>
0	0	0	0	0
0	0	0	0	6,721
0	0	0	0	0
1,000,000	1,200,000	1,400,000	3,073,727	1,800,000
0	0	0	0	0
10,551,299	4,616,457	5,928,552	(3,163,939)	5,094,776
<u>(10,571,363)</u>	<u>(4,698,582)</u>	<u>(6,014,495)</u>	<u>1,600,000</u>	<u>(5,171,080)</u>
<u>979,936</u>	<u>1,117,875</u>	<u>1,314,057</u>	<u>1,509,788</u>	<u>1,730,417</u>
<u>(\$1,276,356)</u>	<u>(\$1,465,444)</u>	<u>(\$1,959,796)</u>	<u>\$625,391</u>	<u>\$2,306,044</u>
3.59%	3.76%	4.11%	4.90%	5.83%

## Geauga County, Ohio

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

Year	Real Property			Tangible	
	Assessed Value		Estimated Actual Value (1)	General Business	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)
2009	\$2,666,416,570	\$324,889,480	\$8,546,588,714	\$0	0
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400
2006	2,540,106,600	305,797,400	8,131,154,286	167,598,120	893,856,640
2005	2,241,432,560	262,730,240	7,154,750,857	153,857,100	820,571,200
2004	2,198,474,360	257,327,790	7,016,577,571	166,096,300	664,385,200
2003	2,139,873,080	240,093,300	6,799,903,943	169,370,140	677,480,560
2002	1,909,613,860	222,649,810	6,092,181,914	160,205,420	640,821,680
2001	1,858,913,140	210,916,480	5,913,798,914	148,767,200	595,068,800
2000	1,801,582,620	203,888,970	5,729,918,829	137,268,190	549,072,760

- (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 was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010)

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

Personal Property

Public Utility Property		Totals		Ratio	Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)		
\$59,294,730	\$67,380,375	\$3,050,600,780	\$8,613,969,089	35%	\$8.66867
56,379,620	64,067,750	3,057,814,960	9,289,893,510	33	8.65634
72,482,840	82,366,864	3,058,711,930	9,091,380,807	34	8.22008
71,892,690	81,696,239	3,085,394,810	9,106,707,165	34	8.28565
76,114,040	86,493,227	2,734,133,940	8,061,815,284	34	N/A
73,341,780	83,342,932	2,695,240,230	7,764,305,703	35	N/A
72,689,820	82,602,068	2,622,026,340	7,559,986,571	35	N/A
77,334,460	87,880,068	2,369,803,550	6,820,883,662	35	N/A
89,308,640	101,487,091	2,307,905,460	6,610,354,805	35	N/A
98,588,660	112,032,568	2,241,328,440	6,391,024,157	35	N/A

## Geauga County, Ohio

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

	2009	2008	2007	2006
<b>Unvoted Millage</b>				
Operating	\$2.000000	\$2.000000	\$2.000000	\$2.000000
Bond Retirement	0.500000	0.500000	0.500000	0.500000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
<b>Voted Millage - by levy</b>				
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.935652	0.937240	0.939122	0.940940
Commercial/Industrial and Public Utility Real	1.206935	1.201252	1.202912	1.190982
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
1995 Senior Citizens - 5 years				
Residential/Agricultural Real	0.616050	0.617105	0.618344	0.619541
Commercial/Industrial and Public Utility Real	0.692919	0.689656	0.690609	0.683760
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
1999 Mental Health - 5 years				
Residential/Agricultural Real	0.475456	0.476263	0.477219	0.478143
Commercial/Industrial and Public Utility Real	0.494155	0.491829	0.492508	0.487624
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2003 Mental Health - 5 years				
Residential/Agricultural Real	0.499152	0.442947	0.443837	0.444696
Commercial/Industrial and Public Utility Real	0.500000	0.442306	0.442918	0.438525
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2004 Children's Services - 7 years				
Residential/Agricultural Real	0.621223	0.622277	0.623527	0.624734
Commercial/Industrial and Public Utility Real	0.625051	0.622108	0.622969	0.616791
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Mental Retardation Developmental and Disabilities - 5 years				
Residential/Agricultural Real	2.928624	2.933594	2.939484	2.945177
Commercial/Industrial and Public Utility Real	2.946672	2.932799	2.936854	2.907729
General Business and Public Utility Personal	<u>3.300000</u>	<u>3.300000</u>	<u>3.300000</u>	<u>3.300000</u>
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	6.076157	6.029426	6.041533	6.053231
Commercial/Industrial and Public Utility Real	6.465732	6.379950	6.388770	6.325411
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$8.576157	\$8.529426	\$8.541533	\$8.553231
Commercial/Industrial and Public Utility Real	8.965732	8.879950	8.888770	8.825411
General Business and Public Utility Personal	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>

(continued)

## Geauga County, Ohio

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

	2009	2008	2007	2006
<b>Overlapping Rates by Taxing District</b>				
<b>City</b>				
Chardon City				
Residential/Agricultural Real	\$7.301112	\$7.345908	\$7.353408	\$7.351416
Commercial/Industrial and Public Utility Real	7.987048	7.964108	7.977632	7.880060
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000
<b>Villages</b>				
Aquila Village				
Residential/Agricultural Real	3.952796	5.304632	5.312764	5.307112
Commercial/Industrial and Public Utility Real	3.735260	9.663660	9.663660	9.663660
General Business and Public Utility Personal	5.500000	9.900000	9.900000	9.900000
Burton Village				
Residential/Agricultural Real	8.117230	8.132578	8.130234	8.125175
Commercial/Industrial and Public Utility Real	9.317182	9.340705	9.344090	9.122028
General Business and Public Utility Personal	9.750000	9.750000	9.750000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	3.753050	3.964562	3.967729	3.986644
Commercial/Industrial and Public Utility Real	4.411336	4.658617	4.659251	4.665246
General Business and Public Utility Personal	6.500000	6.850000	6.850000	6.850000
South Russell Village				
Residential/Agricultural Real	7.334831	7.332940	7.333174	7.333837
Commercial/Industrial and Public Utility Real	8.085322	7.877041	7.595514	7.595514
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000
<b>Townships</b>				
Auburn Township				
Residential/Agricultural Real	7.705428	7.025064	7.078057	6.750730
Commercial/Industrial and Public Utility Real	7.938553	7.394219	7.385100	6.972101
General Business and Public Utility Personal	11.170000	11.170000	11.170000	11.170000
Bainbridge Township				
Residential/Agricultural Real	14.079398	14.147061	12.939277	12.938006
Commercial/Industrial and Public Utility Real	14.532938	14.579953	13.512704	13.383472
General Business and Public Utility Personal	23.750000	23.750000	22.500000	22.500000
Burton Township				
Residential/Agricultural Real	5.928863	5.935098	5.939787	5.944848
Commercial/Industrial and Public Utility Real	6.309858	6.309858	6.307048	6.307247
General Business and Public Utility Personal	7.250000	7.250000	7.250000	7.250000

(continued)

## Geauga County, Ohio

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

	2009	2008	2007	2006
<b>Townships (continued)</b>				
Chardon Township				
Residential/Agricultural Real	\$6.032950	\$6.328882	\$6.327838	\$6.330770
Commercial/Industrial and Public Utility Real	6.240892	6.240880	6.240880	6.240880
General Business and Public Utility Personal	6.700000	6.700000	6.700000	6.700000
Chester Township				
Residential/Agricultural Real	11.880375	11.861174	11.844953	11.836322
Commercial/Industrial and Public Utility Real	12.344568	12.257437	12.146331	11.992541
General Business and Public Utility Personal	18.600000	18.600000	18.600000	18.600000
Claridon Township				
Residential/Agricultural Real	6.515312	6.524493	6.534830	6.537701
Commercial/Industrial and Public Utility Real	6.287374	6.287374	6.287374	6.291360
General Business and Public Utility Personal	9.400000	9.400000	9.400000	9.400000
Hambden Township				
Residential/Agricultural Real	8.068838	8.079529	7.787339	7.129672
Commercial/Industrial and Public Utility Real	8.247661	8.247661	7.930817	7.353698
General Business and Public Utility Personal	10.800000	10.800000	11.400000	11.800000
Huntsburg Township				
Residential/Agricultural Real	8.528871	8.532457	5.541877	5.551261
Commercial/Industrial and Public Utility Real	8.702941	8.704085	5.704085	5.704085
General Business and Public Utility Personal	9.000000	9.000000	6.000000	6.000000
Middlefield Township				
Residential/Agricultural Real	4.896889	5.096994	5.095777	5.098639
Commercial/Industrial and Public Utility Real	5.403771	5.619793	5.615171	5.608340
General Business and Public Utility Personal	6.300000	6.620000	6.620000	6.620000
Montville Township				
Residential/Agricultural Real	7.317605	7.326440	7.331709	7.339176
Commercial/Industrial and Public Utility Real	7.481651	7.481651	7.481651	7.480810
General Business and Public Utility Personal	10.700000	10.700000	10.700000	10.700000
Munson Township				
Residential/Agricultural Real	8.821441	8.531022	7.779038	7.817793
Commercial/Industrial and Public Utility Real	9.474916	9.016195	8.249036	8.249395
General Business and Public Utility Personal	12.250000	12.250000	11.500000	11.500000
Newbury Township				
Residential/Agricultural Real	6.116510	6.112412	6.126287	6.131406
Commercial/Industrial and Public Utility Real	6.455527	6.456541	6.457602	6.418864
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
Parkman Township				
Residential/Agricultural Real	6.957182	5.469605	5.469687	5.484303
Commercial/Industrial and Public Utility Real	7.622876	6.127881	6.121081	6.121081
General Business and Public Utility Personal	8.800000	7.300000	7.300000	7.300000

(continued)

## Geauga County, Ohio

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

	2009	2008	2007	2006
<b>Townships (continued)</b>				
Russell Township				
Residential/Agricultural Real	\$5.069944	\$4.311099	\$4.309941	\$4.303760
Commercial/Industrial and Public Utility Real	6.061388	5.311388	5.349167	5.241495
General Business and Public Utility Personal	7.750000	7.000000	7.000000	7.000000
Thompson Township				
Residential/Agricultural Real	9.240833	8.525891	8.541192	8.561344
Commercial/Industrial and Public Utility Real	9.822406	9.129412	9.129412	9.129412
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	9.377724	9.420983	9.428449	9.421167
Commercial/Industrial and Public Utility Real	8.415256	8.371342	8.361332	8.291955
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
<b>Special Districts</b>				
Park District				
Residential/Agricultural Real	2.189137	2.192852	0.799169	2.201509
Commercial/Industrial and Public Utility Real	2.482334	2.470648	0.837026	2.449526
General Business and Public Utility Personal	3.700000	3.700000	3.700000	3.700000
Health District				
Residential/Agricultural Real	0.135844	0.136075	0.136348	0.136612
Commercial/Industrial and Public Utility Real	0.141187	0.140522	0.140716	0.139321
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Geauga County Library District				
Residential/Agricultural Real	0.996428	0.997974	0.806111	0.807751
Commercial/Industrial and Public Utility Real	1.000000	0.998452	0.835383	0.827379
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Burton Public Library District				
Residential/Agricultural Real	1.195519	0.792603	0.794051	0.794483
Commercial/Industrial and Public Utility Real	1.200000	0.890484	0.889827	0.877187
General Business and Public Utility Personal	1.200000	1.000000	1.000000	1.000000
West Geauga Recreation District				
Residential/Agricultural Real	0.091204	0.090967	0.090863	0.090764
Commercial/Industrial and Public Utility Real	0.109162	0.108289	0.107255	0.105412
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	1.538532	1.542839	1.544614	2.522520
Commercial/Industrial and Public Utility Real	2.000670	1.993384	1.993070	3.048690
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>Joint Vocational Schools</b>				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

(continued)

## Geauga County, Ohio

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

	2009	2008	2007	2006
<b>Schools</b>				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$2.126747	\$2.135443	\$2.135529	\$2.135563
Commercial/Industrial and Public Utility Real	2.184146	2.220407	2.218562	2.217382
General Business and Public Utility Personal	4.110000	4.110000	4.110000	4.110000
Berkshire Local School District				
Residential/Agricultural Real	21.018725	21.022548	21.024391	21.024963
Commercial/Industrial and Public Utility Real	22.725963	22.696998	22.683554	22.425234
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	26.208790	26.254846	23.878283	23.979651
Commercial/Industrial and Public Utility Real	31.996358	31.949875	30.441884	30.481203
General Business and Public Utility Personal	55.650000	55.650000	55.650000	55.650000
Chardon Local School District				
Residential/Agricultural Real	30.653884	30.769070	30.777226	24.875866
Commercial/Industrial and Public Utility Real	37.436296	37.154566	37.158779	30.814808
General Business and Public Utility Personal	70.880000	70.880000	70.880000	64.880000
Ledgemont Local School District				
Residential/Agricultural Real	20.000018	20.000029	20.000023	20.000010
Commercial/Industrial and Public Utility Real	24.872377	24.807821	24.807821	24.806377
General Business and Public Utility Personal	51.200000	51.200000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	28.162483	28.166314	28.235701	28.261282
Commercial/Industrial and Public Utility Real	30.281784	30.286951	30.292346	30.094768
General Business and Public Utility Personal	59.290000	59.290000	59.290000	59.290000
Kenston Local School District				
Residential/Agricultural Real	38.757420	38.858167	39.268560	39.344751
Commercial/Industrial and Public Utility Real	42.544745	42.748959	43.386781	42.960422
General Business and Public Utility Personal	86.990000	86.990000	87.190000	87.190000
West Geauga Local School District				
Residential/Agricultural Real	33.280117	33.236891	33.418103	33.400009
Commercial/Industrial and Public Utility Real	33.787018	33.650372	33.688586	33.400014
General Business and Public Utility Personal	55.500000	55.500000	55.700000	55.700000
<b>Overlapping Districts</b>				
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Kirtland Public Library				
Residential/Agricultural Real	0.999144	1.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.000000	0.000000
General Business and Public Utility Personal	1.000000	1.000000	0.000000	0.000000

(continued)

## Geauga County, Ohio

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

	2009	2008	2007	2006
<b>Overlapping Districts (continued)</b>				
Mentor Public Library				
Residential/Agricultural Real	\$1.098926	\$0.434878	\$0.434535	\$0.473603
Commercial/Industrial and Public Utility Real	1.064891	0.463161	0.459262	0.499536
General Business and Public Utility Personal	1.100000	0.625000	0.625000	0.625000
Lake County Financing District				
Residential/Agricultural Real	2.027473	2.027492	2.034269	2.297237
Commercial/Industrial and Public Utility Real	4.429467	4.455231	4.414214	4.867072
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	47.816083	47.461775	39.600449	41.780704
Commercial/Industrial and Public Utility Real	54.407837	53.095787	44.909619	47.094828
General Business and Public Utility Personal	108.600000	108.300000	100.400000	100.900000
Riverside L.S.D.				
Residential/Agricultural Real	25.984374	25.955679	26.042496	26.944006
Commercial/Industrial and Public Utility Real	26.034077	26.017843	26.114442	27.499301
General Business and Public Utility Personal	53.780000	53.750000	53.830000	54.550000
Kirtland L.S.D.				
Residential/Agricultural Real	34.601921	34.535520	34.289764	33.248545
Commercial/Industrial and Public Utility Real	34.908781	34.823275	34.479691	34.050162
General Business and Public Utility Personal	71.920000	71.840000	71.690000	70.560000
Madison L.S.D.				
Residential/Agricultural Real	\$24.185623	\$24.144402	\$24.174498	\$24.841539
Commercial/Industrial and Public Utility Real	24.455883	24.595719	24.411270	25.139948
General Business and Public Utility Personal	53.910000	53.910000	53.940000	54.550000
Mentor E.V.S.D.				
Residential/Agricultural Real	32.824842	32.654177	32.618470	35.002069
Commercial/Industrial and Public Utility Real	40.764275	41.489932	41.228424	44.323150
General Business and Public Utility Personal	76.890000	76.700000	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
2009	\$26,312,306	\$25,353,750	96%	\$637,532	\$25,991,282
2008	25,839,244	25,019,152	97	780,455	25,799,607
2007	25,636,222	24,800,899	97	667,663	25,468,562
2006	25,215,737	24,492,245	97	716,849	25,209,094
2005	22,756,601	22,144,108	97	749,865	22,893,973
2004	21,781,738	21,876,001	100	546,628	22,422,629
2003	19,398,074	18,932,351	98	494,102	19,426,453
2002	18,209,246	17,808,688	98	486,037	18,294,725
2001	15,638,007	15,225,487	97	395,202	15,620,689
2000	15,367,476	15,087,565	98	351,539	15,439,104

(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

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99%	\$585,817	2.2%
100	600,530	1.6
99	413,336	1.6
100	285,911	1.1
101	302,649	1.3
103	381,676	1.8
100	325,350	1.7
100	325,096	1.8
100	337,307	2.2
100	277,378	1.8

## Geauga County, Ohio

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

Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected (1)	Total Tax Collected	Percent of Current Tax Collected
2009	\$0	\$0	\$0	\$0	0.00%
2008	817,901	777,219	69,920	847,139	95.03
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

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

Source: Geauga County Auditor

## Geauga County, Ohio

### *Principal Real Property Taxpayers 2009 and 2000*

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$14,014,720	0.47%
WalMart Real Estate	6,682,140	0.22
Cedar Fair LP (Geauga Lake and Wildwater Kingdom)	4,990,620	0.17
KraftMaid Cabinetry Inc.	4,903,150	0.16
HD Development of Maryland	4,281,980	0.14
Great Lakes Cheese Co. Inc.	4,016,460	0.13
Bainbridge North Land Development LLC	3,984,240	0.13
Johnsonite Inc	3,502,560	0.12
Heather Hill Inc.	3,327,730	0.12
Petronzio Management Company	3,288,010	0.11
Totals	\$52,991,610	1.77%
Total Real Property Assessed Valuation	\$2,991,306,050	
	2000	
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Funtime Inc. (Geauga Lake)	\$5,058,720	0.25%
Tanglewood Partners	2,661,620	0.13
Petronzio Management	2,610,080	0.13
Maple Leaf Plaza LLC	2,376,780	0.12
Joseph K Juster	2,123,210	0.11
Maple Leaf Expansion Inc	2,110,480	0.11
Richard Bonner	1,868,760	0.10
422 Company LTD	1,859,170	0.10
Duramax / Johnson Rubber	1,784,480	0.09
Structural North America	1,693,340	0.06
Totals	\$24,146,640	1.20%
Total Real Property Assessed Valuation	\$2,005,471,590	

Source: Geauga County Auditor

**Geauga County, Ohio**

*Principal Public Utility Property Taxpayers  
2009 and 2000*

<u>Taxpayer</u>	2009	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$50,685,350	85.48%
American Transmission Systems	7,155,120	12.07
Totals	<u>\$57,840,470</u>	<u>97.55%</u>
Total Public Utility Assessed Valuation	<u>\$59,294,730</u>	

<u>Taxpayer</u>	2000	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$58,071,790	58.90%
Alltel Telephone Company (Western Reserve Telephone)	12,875,690	13.06
East Ohio Gas	10,062,350	10.21
Ohio Bell Telephone Co.	3,371,830	3.42
Ohio Edison	1,503,370	1.52
Totals	<u>\$85,885,030</u>	<u>87.11%</u>
Total Public Utility Assessed Valuation	<u>\$98,588,660</u>	

Source: Geauga County Auditor

## 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 (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2009	99,060	\$8,613,969,089	\$650,000	0.0075%	\$6.56
2008	94,753	9,289,893,510	0	0.0000	0.00
2007	94,696	9,091,380,807	0	0.0000	0.00
2006	94,577	9,106,707,165	235,000	0.0026	2.48
2005	94,323	8,061,815,284	455,000	0.0056	4.82
2004	93,791	7,764,305,703	665,000	0.0086	7.09
2003	93,454	7,559,986,571	860,000	0.0114	9.20
2002	92,284	6,820,883,662	1,060,000	0.0155	11.49
2001	91,605	6,610,354,805	1,250,000	0.0189	13.65
2000	90,895	6,391,024,157	1,435,000	0.0225	15.79

(1) Estimated figure from the US Census Bureau revised as of 4/27/10.

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

Source: Geauga County Auditor

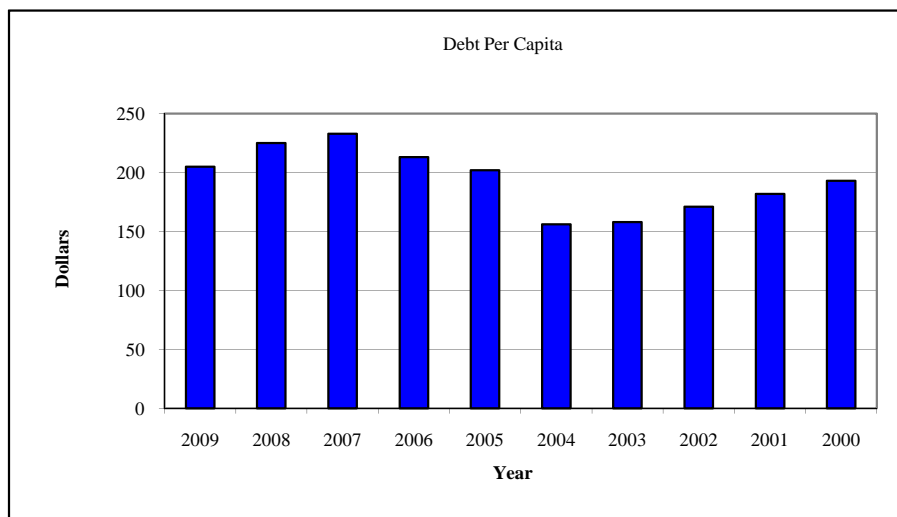
## Geauga County, Ohio

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

Year	Governmental Activities					General Obligation Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes	Capital Leases	OPWC Loans	
2009	\$650,000	\$2,291,402	\$180,000	\$22,253	\$15,000	\$0
2008	0	2,592,649	200,000	0	270,000	0
2007	0	2,873,478	290,000	16,172	0	0
2006	235,000	3,138,909	400,000	43,765	0	0
2005	455,000	3,388,962	600,000	0	0	65,000
2004	665,000	3,628,656	1,000,000	0	0	130,000
2003	860,000	3,865,474	1,200,000	0	0	195,000
2002	1,060,000	4,096,573	1,400,000	0	0	260,000
2001	1,250,000	4,317,027	1,600,000	0	0	325,000
2000	1,435,000	4,521,868	1,800,000	6,721	0	390,000

(1) Personal Income and Population can be found on S-34

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Revenue Bonds	OPWC Loans	OWDA Loans			
\$3,522,000	\$262,501	\$13,518,819	\$20,461,975	0.43%	\$207
129,000	288,751	17,851,677	21,332,077	0.47	225
136,000	315,001	18,412,542	22,043,193	0.50	233
143,000	341,251	15,878,044	20,179,969	0.48	213
150,000	367,500	14,080,323	19,106,785	0.49	203
156,000	393,750	8,623,643	14,597,049	0.39	156
161,000	420,000	8,111,521	14,812,995	0.41	159
166,000	446,250	8,384,537	15,813,360	0.46	171
171,000	472,500	8,561,983	16,697,510	0.49	182
176,000	498,750	8,751,945	17,580,284	0.52	193



## Geauga County, Ohio

### *Computation of Direct and Overlapping Governmental Activities Debt December 31, 2009*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
<b>The County</b>			
General Obligation Bonds	\$650,000	100.00%	\$650,000
Special Assessment Bonds	2,291,402	100.00	2,291,402
OPWC Loan	15,000	100.00	15,000
General Obligation Notes	3,380,000	100.00	3,380,000
Capital Leases	22,253	100.00	22,253
<i>Total County</i>	<u>6,358,655</u>		<u>6,358,655</u>
<b>Overlapping</b>			
All Cities wholly within County	1,080,000	100.00	1,080,000
All Townships wholly within County	1,813,839	100.00	1,813,839
All School Districts (S.D.) wholly within County	51,493,500	100.00	51,493,500
Cardinal Local S.D.	9,614,980	98.91	9,510,177
Chagrin Falls Exempted Village Local S.D.	23,719,980	37.90	8,989,872
Kirtland Local S.D.	15,494,992	0.62	96,069
Madison Local S.D.	5,425,000	0.29	15,733
Mentor Exempted Village Local S.D.	6,090,989	0.23	14,009
Riverside Local S.D.	4,360,000	0.38	16,568
Hunting Valley Village	6,000,000	12.87	772,200
Geauga Trumbull Joint Solid Waste District	550,000	46.72	256,960
<i>Total Overlapping</i>	<u>125,643,280</u>		<u>74,058,925</u>
Total Applicable to Geauga County	<u>\$132,001,935</u>		<u>\$80,417,580</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 2008 tax year, 2009 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	
2009	\$6,039,773	\$5,250,925	\$788,848	\$4,482,350	\$386,554	\$4,868,904	0.16
2008	6,151,540	3,409,135	2,742,405	893,348	414,704	1,308,052	2.10
2007	7,544,173	6,387,284	1,156,889	413,286	146,206	559,492	2.07
2006	5,875,607	9,539,666	(3,664,059)	7,000	7,500	14,500	(252.69)
2005	5,844,106	11,045,629	(5,201,523)	6,000	7,800	13,800	(376.92)
2004	6,325,103	6,973,811	(648,708)	5,000	8,050	13,050	(49.71)
2003	4,146,141	3,660,288	485,853	5,000	8,300	13,300	36.53
2002	4,124,943	4,122,675	2,268	5,000	8,550	13,550	0.17
2001	3,893,892	3,628,642	265,250	5,000	8,800	13,800	19.22
2000	4,188,420	2,295,808	1,892,612	5,000	9,050	14,050	134.71

(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

### Computation of Legal Debt Margin Last Ten Years

	2009		2008													
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)												
Assessed Value of County	<u>\$3,050,600,780</u>	<u>\$3,050,600,780</u>	<u>\$3,057,814,960</u>	<u>\$3,057,814,960</u>												
Debt Limitation	\$74,765,020	\$30,506,008	\$74,945,374	\$30,578,150												
Total Outstanding Debt:																
Bonds:																
Revenue	3,522,000	3,522,000	129,000	129,000												
General Obligation	650,000	650,000	0	0												
Special Assessments	2,291,402	2,291,402	2,592,649	2,592,649												
OWDA Loans	13,518,819	13,518,819	17,851,677	17,851,677												
Notes	3,380,000	3,380,000	4,980,000	4,980,000												
OPWC Loan	<u>277,501</u>	<u>277,501</u>	<u>558,751</u>	<u>558,751</u>												
Total	<u>23,639,722</u>	<u>23,639,722</u>	<u>26,112,077</u>	<u>26,112,077</u>												
Exemptions:																
Self-supporting Debt	13,518,819	13,518,819	17,851,677	17,851,677												
Special Assessments	2,291,402	2,291,402	2,592,649	2,592,649												
OPWC Loan	262,501	262,501	288,751	288,751												
Debt Service Fund Balance	<u>2,145,479</u>	<u>2,145,479</u>	<u>1,396,428</u>	<u>1,396,428</u>												
Total	<u>18,218,201</u>	<u>18,218,201</u>	<u>22,129,505</u>	<u>22,129,505</u>												
Net Debt	<u>5,421,521</u>	<u>5,421,521</u>	<u>3,982,572</u>	<u>3,982,572</u>												
Total Legal Debt Margin	<u>\$69,343,499</u>	<u>\$25,084,487</u>	<u>\$70,962,802</u>	<u>\$26,595,578</u>												
Legal Debt Margin as a Percentage of the Debt Limit	<u>92.75%</u>		<u>94.69%</u>													
<p>(1) The Debt Limitation is calculated as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">3% of first \$100,000,000 of assessed value</td> <td style="text-align: right;">\$3,000,000</td> <td style="text-align: right;">\$3,000,000</td> </tr> <tr> <td>1 1/2% of next \$200,000,000 of assessed value</td> <td style="text-align: right;">3,000,000</td> <td style="text-align: right;">3,000,000</td> </tr> <tr> <td>2 1/2% of amount of assessed value in excess of \$300,000</td> <td style="text-align: right;"><u>68,765,020</u></td> <td style="text-align: right;"><u>68,945,374</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$74,765,020</u></td> <td style="text-align: right;"><u>\$74,945,374</u></td> </tr> </table>					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	<u>68,765,020</u>	<u>68,945,374</u>		<u>\$74,765,020</u>	<u>\$74,945,374</u>
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	<u>68,765,020</u>	<u>68,945,374</u>														
	<u>\$74,765,020</u>	<u>\$74,945,374</u>														
<p>(2) The Debt Limitation equals 1% of assessed value.</p>																

Source: Geauga County Auditor

2007		2006		2005	
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)
<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>	<u>\$3,085,394,810</u>	<u>\$3,085,394,810</u>	<u>\$2,734,133,940</u>	<u>\$2,734,133,940</u>
\$74,967,798	\$30,587,119	\$75,634,870	\$30,853,948	\$66,853,349	\$27,341,339
136,000	136,000	143,000	143,000	150,000	150,000
0	0	235,000	235,000	520,000	520,000
2,873,478	2,873,478	3,138,909	3,138,909	3,388,962	3,388,962
18,412,542	18,412,542	15,878,044	15,878,044	14,080,314	14,080,314
7,345,000	7,345,000	9,000,000	9,000,000	10,650,000	10,650,000
315,001	315,001	341,251	341,251	367,500	367,500
<u>29,082,021</u>	<u>29,082,021</u>	<u>28,736,204</u>	<u>28,736,204</u>	<u>29,156,776</u>	<u>29,156,776</u>
18,412,542	18,412,542	16,113,044	16,113,044	14,600,314	14,600,314
2,873,478	2,873,478	3,138,909	3,138,909	3,388,962	3,388,962
315,001	315,001	341,251	341,251	367,500	367,500
1,702,748	1,702,748	889,674	889,674	768,433	768,433
<u>23,303,769</u>	<u>23,303,769</u>	<u>20,482,878</u>	<u>20,482,878</u>	<u>19,125,209</u>	<u>19,125,209</u>
<u>5,778,252</u>	<u>5,778,252</u>	<u>8,253,326</u>	<u>8,253,326</u>	<u>10,031,567</u>	<u>10,031,567</u>
<u>\$69,189,546</u>	<u>\$24,808,867</u>	<u>\$67,381,544</u>	<u>\$22,600,622</u>	<u>\$56,821,783</u>	<u>\$17,309,773</u>
<u>92.29%</u>		<u>89.09%</u>		<u>84.99%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	68,967,798		69,634,870		60,853,349
	<u>\$74,967,798</u>		<u>\$75,634,870</u>		<u>\$66,853,349</u>

continued

## Geauga County, Ohio

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

	2004		2003	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,695,240,230</u>	<u>\$2,695,240,230</u>	<u>\$2,622,026,340</u>	<u>\$2,622,026,340</u>
Debt Limitation	\$65,881,006	26,952,402	\$64,050,659	\$26,220,263
Total Outstanding Debt:				
Bonds:				
Revenue	156,000	156,000	161,000	161,000
General Obligation	795,000	795,000	1,055,000	1,055,000
Special Assessments	3,628,656	3,628,656	3,865,474	3,865,474
OWDA Loans	8,623,643	8,623,643	8,111,521	8,111,521
Notes	7,500,000	7,500,000	6,175,000	6,175,000
OPWC Loan	<u>393,750</u>	<u>393,750</u>	<u>420,000</u>	<u>420,000</u>
Total	<u>21,097,049</u>	<u>21,097,049</u>	<u>19,787,995</u>	<u>19,787,995</u>
Exemptions:				
Self-supporting Debt	9,415,457	9,415,457	8,726,521	8,726,521
Special Assessments	3,628,656	3,628,656	3,865,474	3,865,474
OPWC Loan	393,750	393,750	420,000	420,000
Debt Service Fund Balance	<u>923,951</u>	<u>923,951</u>	<u>2,545,526</u>	<u>2,545,526</u>
Total	<u>14,361,814</u>	<u>14,361,814</u>	<u>15,557,521</u>	<u>15,557,521</u>
Net Debt	<u>6,735,235</u>	<u>6,735,235</u>	<u>4,230,474</u>	<u>4,230,474</u>
Total Legal Debt Margin	<u>\$59,145,772</u>	<u>\$20,217,167</u>	<u>\$59,820,185</u>	<u>\$21,989,789</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>89.78%</u>		<u>93.40%</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		<u>59,881,006</u>		<u>58,050,659</u>
		<u>\$65,881,006</u>		<u>\$64,050,659</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2002		2001		2000	
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)
<u>\$2,369,803,550</u>	<u>\$2,369,803,550</u>	<u>\$2,307,905,460</u>	<u>\$2,307,905,460</u>	<u>\$2,241,328,440</u>	<u>\$2,241,328,440</u>
\$57,745,089	\$23,698,036	\$56,197,637	\$23,079,055	\$54,533,211	\$22,413,284
166,000	166,000	171,000	171,000	176,000	176,000
1,320,000	1,320,000	1,575,000	1,575,000	1,825,000	1,825,000
4,096,573	4,096,573	4,317,027	4,317,027	4,521,868	4,521,868
8,384,537	8,384,537	8,561,983	8,561,983	8,751,945	8,751,945
3,475,000	3,475,000	3,775,000	3,775,000	4,135,000	4,135,000
446,250	446,250	472,500	472,500	498,750	498,750
<u>17,888,360</u>	<u>17,888,360</u>	<u>18,872,510</u>	<u>18,872,510</u>	<u>19,908,563</u>	<u>19,908,563</u>
9,090,787	9,090,787	9,057,983	9,057,983	9,317,945	9,317,945
4,096,573	4,096,573	4,317,027	4,317,027	4,521,868	4,521,868
446,250	446,250	472,500	472,500	498,750	498,750
1,944,961	1,944,961	1,450,226	1,450,226	9,100,039	9,100,039
<u>15,578,571</u>	<u>15,578,571</u>	<u>15,297,736</u>	<u>15,297,736</u>	<u>23,438,602</u>	<u>23,438,602</u>
<u>2,309,789</u>	<u>2,309,789</u>	<u>3,574,774</u>	<u>3,574,774</u>	<u>(3,530,039)</u>	<u>(3,530,039)</u>
<u>\$55,435,300</u>	<u>\$21,388,247</u>	<u>\$52,622,863</u>	<u>\$19,504,281</u>	<u>\$58,063,250</u>	<u>\$25,943,323</u>
<u>96.00%</u>		<u>93.64%</u>		<u>106.47%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	51,745,089		50,197,637		48,533,211
	<u>\$57,745,089</u>		<u>\$56,197,637</u>		<u>\$54,533,211</u>

## Geauga County, Ohio

### *Demographic Statistics Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2009	99,060	\$4,708,321,004 (4)	\$47,530	12,270
2008	94,753	4,539,546,000	45,939	12,465
2007	94,696	4,448,772,000	46,980	12,657
2006	94,577	4,229,908,000	44,724	12,987
2005	94,323	3,884,480,000	41,183	13,226
2004	93,791	3,739,493,000	39,870	13,268
2003	93,454	3,596,051,000	38,479	13,690
2002	92,284	3,461,219,000	37,506	12,846
2001	91,605	3,434,246,000	37,490	13,278
2000	90,895	3,397,252,000	37,376	13,088

(1) US Census Bureau estimates - revised 4/27/10

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

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

(4) 2009 data not yet released. Estimation based on average increase over the last 10 years.

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
245.2	7.5	10.2	9.3
234.5	5.4	6.5	5.8
234.4	4.9	5.6	4.6
234.1	4.4	5.4	4.6
233.5	4.8	5.9	5.1
232.2	4.8	6.1	5.5
231.3	4.9	6.2	6.0
228.4	4.2	5.7	5.8
226.7	3.4	4.4	4.7
225.0	3.1	4.0	4.0

## Geauga County, Ohio

### *Ten Largest Employers 2009 and 2000*

2009				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	2,647	5.23%
University Hospital Health Systems	Hospital/Health Care	1930	1,203	2.38
Geauga County	Government	1806	1,080	2.13
WalMart	(a) Retailer	1962*	853	1.69
Great Lakes Cheese	Cheese Packager	1958	600	1.19
West Geauga School District	School District	---	450	0.89
Giant Eagle	(b) Retailer	1931*	431	0.85
Kenston Local School District	School District	---	429	0.85
Dillen Products	Manufacturer	1985	415	0.82
Chardon Local School District	School District	---	383	0.75
Total			8,491	16.78%
Total County Civilian Workforce			50,600	

2000				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Six Flags, Inc.	Amusement Park	(1) 1890	4,000	8.15%
Kraftmaid, Inc.	Manufacturer	1969	2,978	6.07
Geauga County	Government	1806	1,024	2.09
Duramax, Inc.	Manufacturer	1895	775	1.58
University Hospital Health Systems	Hospital/Health Care	1936	585	1.19
Great Lakes Cheese	Cheese Packager	1958	500	1.02
Dillon Products, Inc.	Manufacturer	1984	493	1.00
Carlisle Engineered Products	Manufacturer	1944	372	0.76
Kinetico Inc.	Manufacturer	1970	292	0.59
Mercury Plastics	Manufacturer	1965	280	0.56
Total			11,299	23.01%
Total County Civilian Workforce			49,100	

(a) Includes Bainbridge, Chardon, and Middlefield locations

(b) Includes Bainbridge, Chardon, Chesterland, and Middlefield locations

(1) Includes seasonal employees, Cedar fair purchased Six Flags in 2004 and turned into a Waterpark

\* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

## Geauga County, Ohio

### *Construction, Bank Deposits and Property Values Last Ten Years*

Year	New Construction (1)			Bank Deposits	Real Property Value (3)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2009 (2)	\$24,651,210	\$4,563,200	\$29,214,410	\$641,027,000	\$2,682,149,530	\$318,077,170	\$224,968,420
2008	40,664,810	12,811,470	53,476,280	663,594,000	2,630,914,310	319,303,460	215,301,900
2007	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

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

(2) Represents the 2008 tax year 2009 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 Eight Years (1)

	2009	2008	2007	2006
<b>Government Activities</b>				
Legislative and Executive				
General	102	109	105	100
Real Estate Assessment	12	19	18	18
Delinquent Tax Collector	8	8	4	4
Community Development Admin.	4	6	5	4
Judicial				
General	68	67	69	64
Certificate of Title	6	7	7	7
CASA	5	5	4	5
Intensive Supervision	2	2	2	2
Care and Custody	4	4	6	4
Court Technology	2	2	2	2
Public Safety				
General	169	166	171	162
911 Program	2	9	0	3
800 System Communication	2	2	1	1
Youth Center	0	0	17	19
Victim Witness	1	1	2	2
Education and Enforcement	1	1	1	1
D.A.R.E.	0	2	2	0
Miscellaneous	6	6	8	6
Public Works				
General	3	3	3	3
Motor Vehicle and Gas Tax	59	56	58	58
Human Services				
General	8	8	8	7
Developmental Disabilities	285	281	300	308
Child Support Enforcement	13	13	13	13
Transportation Administration	26	26	27	23
Aging	29	30	31	32
County Home	17	17	18	17
Public Assistance	73	71	72	61
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	5	5	4	4
<b>Business-Type Activities</b>				
Water Resources	34	36	36	35
Water District	3	3	3	3
Storm Water	1	1	1	1
<b>Agencies</b>	<u>125</u>	<u>109</u>	<u>113</u>	<u>112</u>
<b>TOTALS</b>	<u>1,080</u>	<u>1,080</u>	<u>1,116</u>	<u>1,086</u>

(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

2005	2004	2003	2002
94	100	98	101
17	13	13	15
2	6	3	7
4	3	3	3
62	61	57	57
7	7	6	7
5	4	4	4
2	2	2	2
5	5	7	4
2	2	1	0
156	148	143	147
4	4	4	4
4	4	4	4
16	21	22	14
2	2	2	2
1	2	2	6
2	1	0	2
8	5	2	6
3	3	4	4
59	56	60	59
8	8	9	8
300	330	350	323
13	12	14	13
27	27	27	29
33	38	33	31
16	15	17	17
63	61	58	62
5	5	5	5
3	4	3	4
34	35	35	37
3	3	3	3
1	1	1	0
113	111	113	110
1,074	1,099	1,105	1,090

## Geauga County, Ohio

### County Owned Vehicles Last Seven Years (1)

	2009	2008	2007	2006	2005	2004	2003
<b>Government Activities</b>							
Legislative and Executive							
General	11	11	10	9	8	5	5
Judicial							
General	1	1	1	1	1	2	1
Care and Custody	1	1	1	1	1	0	0
Public Safety							
General	78	82	74	74	61	62	56
911 Program	0	0	0	1	1	1	2
Youth Center	0	0	1	1	1	1	1
Public Works							
General	51	0	0	0	0	0	0
Motor Vehicle and Gas	0	50	48	49	49	48	50
Human Services							
General	1	1	1	1	1	1	1
Developmental Disabilities	25	24	24	31	30	30	29
Children's Services Levy	4	2	2	2	1	0	1
Child Support Enforcement	1	1	1	1	1	1	0
Transportation Administration	23	24	21	21	21	21	21
Aging	5	5	5	4	5	5	2
County Home	1	1	1	1	1	1	2
Public Assistance	6	6	6	7	7	5	4
Health Services							
Mental Health	1	1	1	1	1	1	1
Dog and Kennel	2	3	2	2	2	1	2
<b>Business-Type Activities</b>							
Water Resources	36	35	35	34	34	34	33
Water District	5	5	6	5	4	4	4
<b>Agencies</b>	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>
<b>TOTALS</b>	<u>254</u>	<u>255</u>	<u>242</u>	<u>249</u>	<u>233</u>	<u>225</u>	<u>216</u>

(1) Information prior to 2003 not available

Source: Geauga County Capital Asset Records

## Geauga County, Ohio

### Operating Indicators by Function/Program Last Four Years (1)

	2009	2008	2007	2007
<b>Government Activities</b>				
Legislative and Executive				
Auditor				
Parcels Transferred	2,689	2,912	4,077	4,508
Accounting Warrants (checks) Issued (#)	27,156	28,091	28,518	28,874
Accounting Warrants (checks) Issued (\$)	\$493,968,824	\$492,136,017	\$504,712,133	\$486,599,560
Board of Elections				
Registered Voters	64,064	66,715	64,071	63,288
Voter Turnout in November	32,696	51,674	24,161	40,853
Percentage of Voter Turnout	51.04%	77.45%	37.71%	64.55%
Recorder				
Deeds Filed	2,348	2,601	3,113	4,114
Mortgages Filed	4,708	4,216	5,919	7,195
Judicial				
Common Pleas Court Cases				
Civil	1,149	1,074	1,043	1,000
Criminal	151	178	176	186
Domestic	422	393	401	398
Felony Indictments	144	165	180	182
Judgment Liens	2,529	2,872	1,953	2,712
Public Safety - Sheriff's Department Activity				
Phone Calls Received by Communications Center	82,354	144,375	139,375	141,121
Traffic Citations Issued	2,801	2,266	2,861	3,628
Operating a Motor Vehicle while Intoxicated (OMVI) Arrests	206	206	262	245
Criminal Cases Processed	1,888	1,306	772	1,635
Domestic Violence Arrests	76	97	183	69
Drug Offenses	177	163	107	125
Juvenile Offenses	269	120	274	146
Assaults	82	56	51	45
Vehicular Homicide	0	2	0	1
Total Beds in the Safety Center	182	182	182	182
Inmates Received and Processed	1,446	1,884	6,662	2,920
Total Meals Served	59,187	111,911	129,146	97,005
Health Services - Dog and Kennel				
Dogs Licensed	12,885	12,685	13,491	13,503
Number of Penalties Assessed	986	608	1,119	638
Replacement Tags Issued	40	49	42	59
Kennels	58	80	410	480
Number of Kennel Penalties Assessed	5	3	1	6
<b>Business-Type Activities</b>				
Water Resources				
Sewer Customer Accounts	7,474	7,240	7,193	5,400
Gallons of Wastewater Treated	708,000,000	775,400,000	743,000,000	700,000,000
Miles of Sewer Lines Maintained	130	122	135	130
Facilities Maintained	56	56	56	54
Water District				
Water Customer Accounts	606	521	541	600
Miles of Water Lines Maintained	27	24	32	30
Facilities Maintained	6	6	6	6

(1) Information prior to 2006 is not available.

Sources: Various Geauga County Departments

# Geauga County, Ohio

## *Miscellaneous Statistics*

*December 31, 2009*

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Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	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	227.6
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	

(continued)

### Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

# Geauga County, Ohio

*Miscellaneous Statistics (continued)*

*December 31, 2009*

Geauga County's Agriculture		
Number of Farms	888	
Average Size of Farm	64	Acres
Land in Farms	56,558	Acres
Livestock Numbers on Farms		
Dairy Cattle and Calves	3,081	Head
Beef Cattle and Calves	1,132	Head
Hogs and Pigs	493	Head
Crops Raised		
Corn for Grain	4,385	Acres
All Hay	12,401	Acres
Oats	1,530	Acres
Soybean	1,857	Acres
Agricultural Products Produced/Sold		
Dairy Products	\$8,776,000	
Cattle	\$1,482,000	
Hogs and Pigs	\$316,000	
Corn for Grain	536,323	Bushels
Hay	30,431	Ton
Oats	99,924	Bushels
Soybean	75,919	Bushels
Maple Syrup	19,649	Gallons
Nursery/Greenhouse	\$6,109,000	
Fruits and Vegetables	\$2,911,000	
Number of Farms		
2007	888	
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 2007 Census



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

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 2008
Frank J. Gliha	2009

