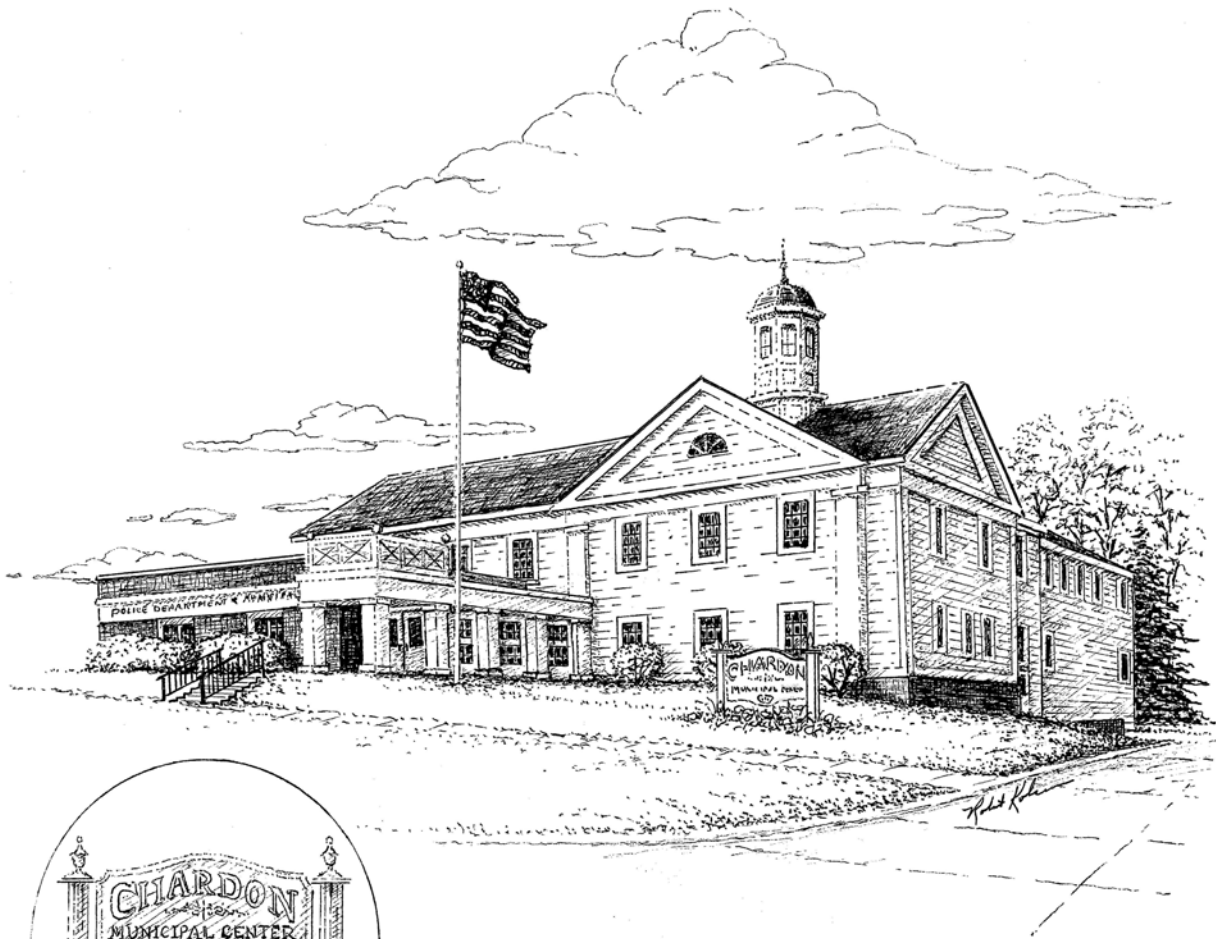


Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2012

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 Chardon Municipal Center. The original building was purchased in June of 1993. It was then renovated and an addition constructed to form the current building. The Municipal Center is home to the Chardon Police Department, Chardon Municipal Court, City offices, and City Council Chambers. The Village of Chardon was incorporated in 1851 and became the City of Chardon on April 29, 2001.

- Chardon, French for thistle, was named after Peter Chardon Brooks. Mr. Brooks was a Boston businessman and at that time owner of the land which is known as the Chardon Square. Chardon is the County seat of Geauga.
- The City of Chardon is home to the Chardon Courthouse Square District, a Historic District listed on the National Register of Historic Places. It was added in 1974.

For more information about the City of Chardon, please check out their website at www.chardon.cc. Residents are encouraged to attend council meetings which are held on the 2nd Thursday of each month at 6:30 pm at the Council Chambers in the Municipal Center.

City of Chardon Municipal Center
111 Water St.
Chardon, OH 44024
Phone: 440-286-2600

Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012



Frank J. Gliha
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde
Chief Deputy Auditor

Geauga County, Ohio

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Geauga County, Ohio

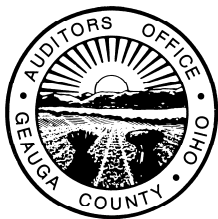
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Frank J. Gliha

Geauga County Auditor

June 27, 2013

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 Ralph Spidalieri

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 2012, the County was audited by the Auditor of State's Office. Their unmodified opinion is included in the financial section of this report.

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

Reporting Entity

Geauga County 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

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 56.6 miles in the County and twelve State highways extending 137.6 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 resources, water district and storm water.

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 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-Retrospective-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 Northeast Ohio Areawide Coordinating Agency, the Geauga County Regional Airport Authority, the North East Ohio Network, the Family First Council, and the Geauga, Ashtabula and Portage Partnership Incorporated are jointly governed organizations of the County. The Geauga County Public Library and the Geauga County Park District are related organizations of the County.

A complete discussion of the County's reporting entity is provided in Notes 1, 13, 14, 15 and 25.

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 and both General and Juvenile/Probate divisions 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. 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 Geauga 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.

Local Economy

Some of Geauga County's largest employers include Kraftmaid Cabinetry, Geauga County Government, University Hospitals and WalMart. Three out of the ten largest employers in Geauga County are government agencies. They include Geauga County, Kenston Local School District and Chardon Local School District.

According to the Ohio Department of Development, Geauga County's population is estimated at 93,680 for 2012, which represents a 3.06 percent increase from the 2000 census figure of 90,895. The unemployment of the County as of December 31, 2012 was 6.00 percent. The State and National averages were 7.20 percent and 8.10 percent, respectively. The County's unemployment rate ranks Geauga County as twelfth 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 adjusts 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 2012, the Department of Community and Economic Development (CED), through a Formula Grant, provided funding to the City of Chardon for demolition of the Log Cabin in the square, to the Geauga County Habitat for Humanity to assist with the new construction of two single family homes in Middlefield, to Maple Leaf Community Residences to assist with purchasing sixteen generators and transfer switches to be installed county wide, to the Chagrin Falls Park Community Center for parking lot improvements and to the Pleasant Hill County Home to replace a generator, new range and dishwasher.

Gauga CED provides Fair Housing education and outreach county-wide by means of Landlord/Tenant Workshops, public meetings and mailings.

Through the Neighborhood Stabilization Program, Geauga CED provided funding to the Geauga Housing Coalition to build one new home in Newbury Township.

Also in 2012, three companies received Geauga County Revolving Loan Fund loans totaling \$523,200 resulting in the creation of 60 new jobs.

During 2012, the Office of the Geauga County Engineer completed the improvements on nine (9) projects covering nearly twenty-three (23) miles of roadway. One large culvert and four (4) bridges were replaced. The total cost for the work performed in 2012 totaled nearly \$5.7 million. The County was able to utilize nearly \$2.3 million of State and Federal aid to accomplish the road and bridge improvements. Four (4) projects were completed utilizing federal aid funding and two (2) projects with the help of State of Ohio Public Works funding.

Asphalt resurfacing projects were completed for portions of Claridon Troy Road, Auburn Road, Bell Street, Sperry Road, Fairmont Road, Bass Lake Road, Morgan Road and Munn Road.

The bridge and large culvert replacement work was completed on Auburn Road, Burton Windsor Road, Burrows Road, Huntley Road and Stafford Road. Two of these projects were completed by County forces.

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, 2011. 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 twenty-second 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, 2012. 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 Chief Deputy Auditor, Ronald Leyde and Deputy Auditor, Bonnie Makowski. I gratefully acknowledge their dedication and professionalism as well as those of the other members of the County Auditor's staff including Beverly Sustar and Bob Kolcum, our resident artist.

Sincerely,

A handwritten signature in black ink, reading "Frank J. Gliha". The signature is written in a cursive, flowing style.

Frank J. Gliha
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2012

Board of Commissioners

Mary Samide (1)
Tracy A. Jemison
William Young (2)
Walter "Skip" Claypool (3)
Ralph Spidalieri (4)

Auditor

Frank J. Gliha

Clerk of Courts

Denise M. Kaminski

Common Pleas Court General Division

Honorable Forrest Burt
Honorable David L. Fuhry

Common Pleas Court Probate/Juvenile

Honorable Timothy J. Grendell (5)

Coroner

Kevin M. Chartrand, M.D. (6)

Engineer

Robert L. Phillips (7)

Prosecuting Attorney

David P. Joyce (8)

Recorder

Sharon C. Gingerich

Sheriff

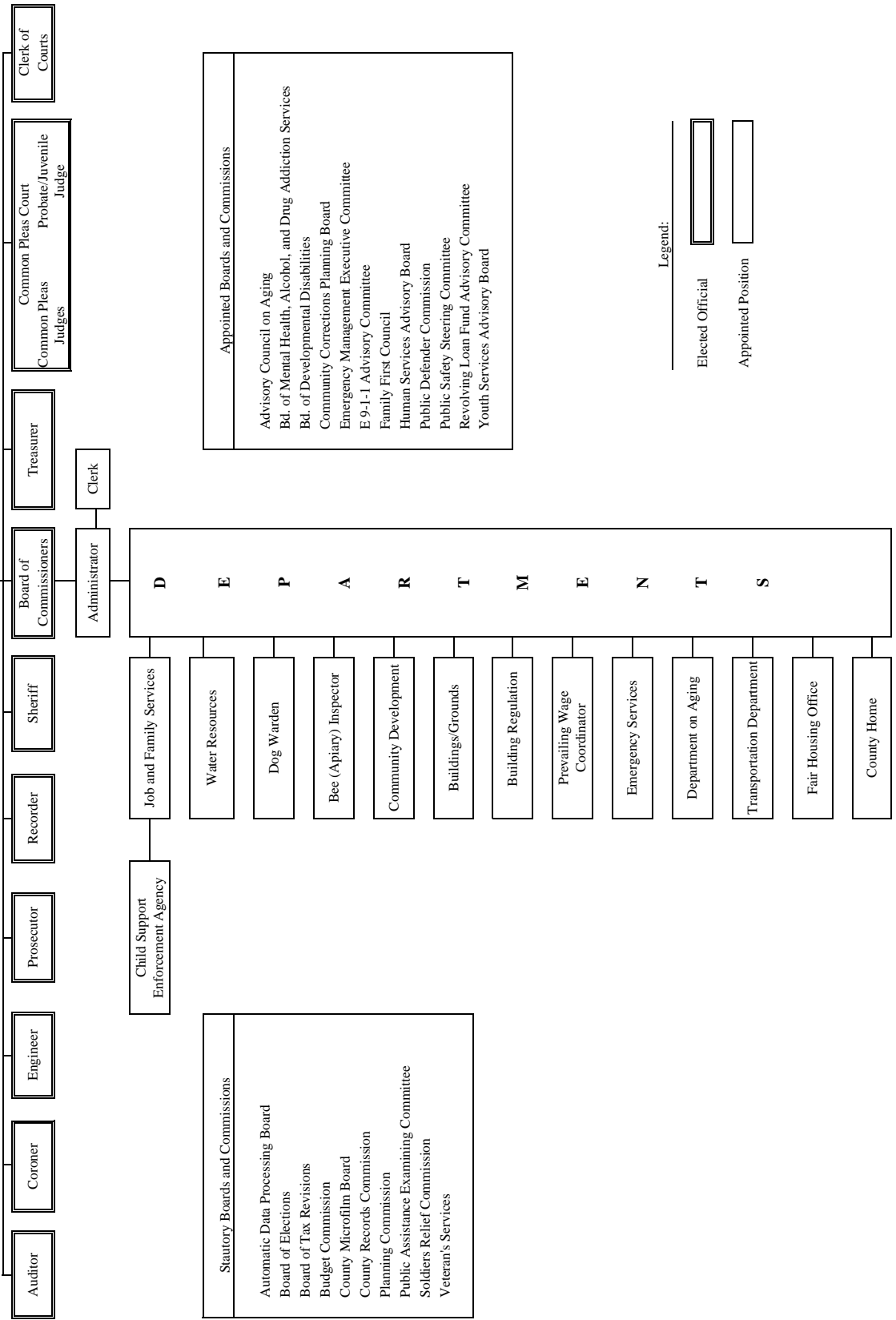
Daniel C. McClelland

Treasurer

Christopher P. Hitchcock

- (1) Term was to expire January 2, 2013. Elected in November 2012 general election to serve William Young's unexpired term ending December 31, 2014. Took this seat on December 5, 2012.
- (2) William Young retired effective July 1, 2012.
- (3) Appointed July 19, 2012 to serve until the successor to complete Mr. Young's term would be elected. He served through December 4, 2012.
- (4) Appointed Acting Commissioner December 13, 2012. He took office as elected in November 2012 election on January 3, 2013.
- (5) Elected in the November 2012 general election to serve the unexpired term of the late Honorable Charles "Chip" Henry. The unexpired term ends February 8, 2015.
- (6) Robert S. Coleman was elected in the November 2012 general election and began his term on January 7, 2013.
- (7) Joseph Cattell was elected in the November 2012 general election and began his term on January 7, 2013.
- (8) David P. Joyce was elected to Congress and sworn in on January 3, 2013. Prosecutor-elect James Flaiz was appointed January 3, 2013 to finish David P. Joyce's term. James Flaiz's elected term began on January 7, 2013.

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



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

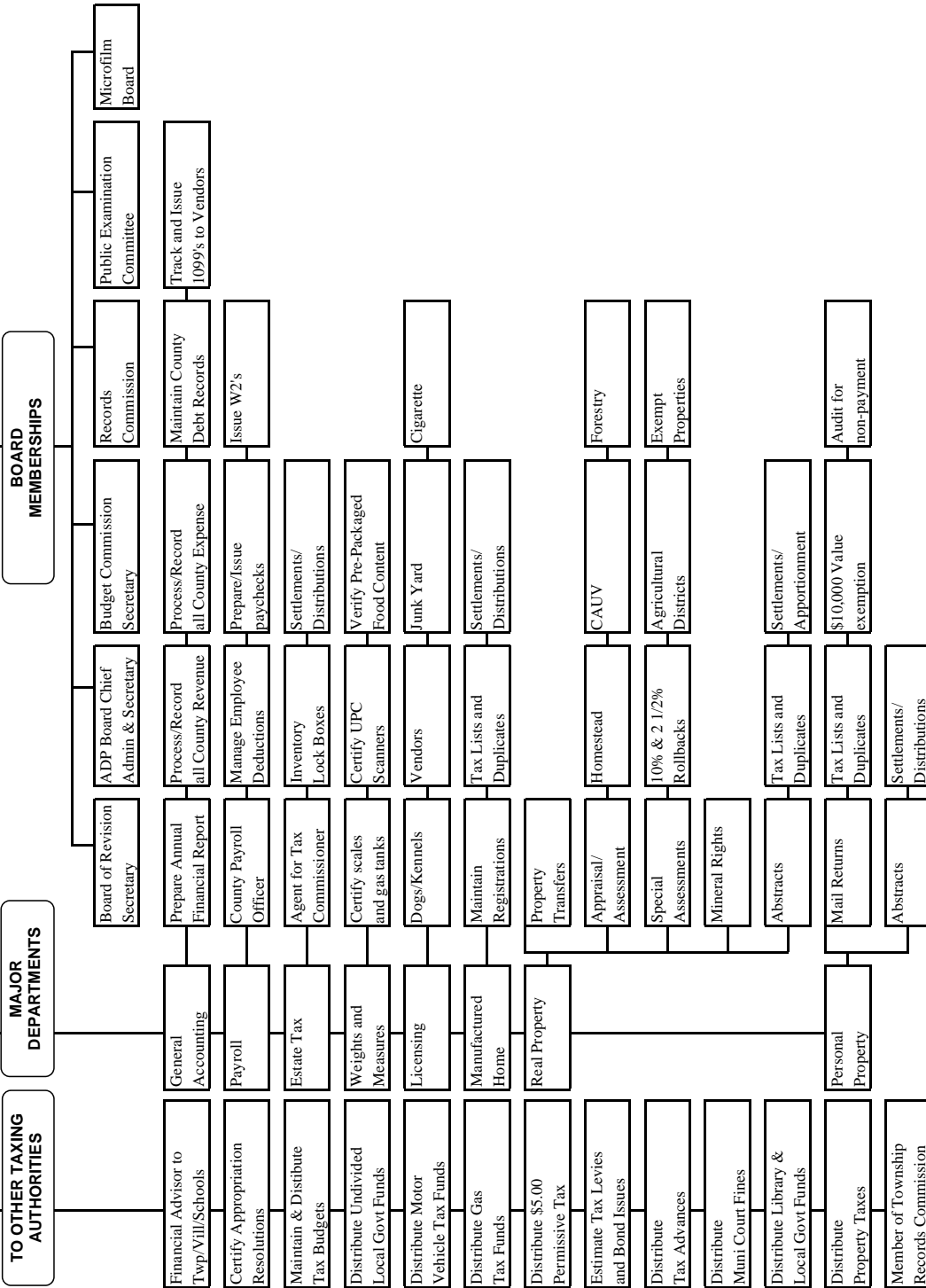
Appointed Boards and Commissions

- Advisory Council on Aging
- Bd. of Mental Health, Alcohol, and Drug Addiction Services
- Bd. of 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

Legend:

- Elected Official
- Appointed Position

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, 2011

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.



Christopher P. Moynell

President

Jeffrey R. Enner

Executive Director

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

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 the aggregate remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

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 aggregate discretely presented component unit and the aggregate remaining fund information of Geauga County, Ohio, as of December 31, 2012, 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 thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis and Schedules for infrastructure assets accounted for using the modified approach*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 27, 2013

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Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2012 (Unaudited)

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, 2012. 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 2012 are as follows:

- During 2012, the County implemented several Governmental Accounting Standard Board (GASB) Statements. GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" which provides guidance for reporting these new categories on the statement of financial position had the largest impact on the County's financial statements.
- The County Engineer made improvement projects throughout the County involving 23 miles of roadway and the replacement of 1 large culvert and 4 bridges. The County was able to use over \$2.3 million in State and Federal grant monies to help offset these costs.
- The County invested in new vehicles for several County departments including the Sheriff's Department, County Engineer, Children's Services, Auditor's Office and Department of Aging.
- 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 economy has just begun to recover. This is evident with the decrease in the unemployment rate for the County.
- Overall, expenses increased due to the end of a wage freeze as well as an increase in road improvements compared to the prior year. County commissioners granted a 2 percent increase and most elected officials followed suit. 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 Position 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, 2012 (Unaudited)

Reporting the County as a Whole

Statement of Net Position 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 2012?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* 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 position* and changes in net position. This change in net position 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 Position 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.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2012 (Unaudited)

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund and developmental disabilities special revenue fund.

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 position, 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, 2012 (Unaudited)

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2012 compared to 2011:

(Table 1)
Net Position
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and Other Assets	\$86.92	\$81.39	\$6.29	\$6.55	\$93.21	\$87.94
Capital Assets, Net	171.10	168.48	38.36	36.79	209.46	205.27
<i>Total Assets</i>	<u>258.02</u>	<u>249.87</u>	<u>44.65</u>	<u>43.34</u>	<u>302.67</u>	<u>293.21</u>
Liabilities						
Current Liabilities	9.45	5.47	0.58	0.55	10.03	6.02
Long-term Liabilities						
Due within one Year	0.95	1.05	0.64	0.61	1.59	1.66
Due in More than one Year	3.77	4.06	15.96	15.54	19.73	19.60
<i>Total Liabilities</i>	<u>14.17</u>	<u>10.58</u>	<u>17.18</u>	<u>16.70</u>	<u>31.35</u>	<u>27.28</u>
Deferred Inflows of Resources						
Property Taxes	24.70	24.59	0.00	0.00	24.70	24.59
Net Position						
Net Investment in Capital Assets	165.25	165.46	21.68	20.56	186.93	186.02
Restricted	43.14	37.10	0.00	0.00	43.14	37.10
Unrestricted	10.75	12.14	5.80	6.08	16.55	18.22
<i>Total Net Position</i>	<u>\$219.14</u>	<u>\$214.70</u>	<u>\$27.48</u>	<u>\$26.64</u>	<u>\$246.62</u>	<u>\$241.34</u>

As one can see from the increase in overall net position, the County's overall financial position has improved over the prior year. The increase in current assets relates to an increase in property tax and sales tax collections compared to the prior year. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The major increase in capital assets is directly related to the County's commitment to undertake major capital projects to protect the health and safety of its residents.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2012 and 2011.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2012 (Unaudited)

(Table 2)
Changes in Net Position
(In Millions)

	Governmental Activities		Business-Type		Total	
	2012	2011	2012	2011	2012	2011
Program Revenues						
Charges for Services and Sales	\$10.78	\$8.37	\$7.52	\$6.82	\$18.30	\$15.19
Operating Grants, Contributions and Interest	26.30	28.51	0.00	0.00	26.30	28.51
Capital Grants and Contributions	3.07	2.14	0.40	0.20	3.47	2.34
<i>Total Program Revenues</i>	<u>40.15</u>	<u>39.02</u>	<u>7.92</u>	<u>7.02</u>	<u>48.07</u>	<u>46.04</u>
General Revenues						
Property Taxes	26.48	25.86	0.00	0.00	26.48	25.86
Sales Taxes	11.90	11.42	0.00	0.00	11.90	11.42
Grants and Entitlements	2.33	2.44	0.00	0.00	2.33	2.44
Interest	0.54	0.69	0.01	0.01	0.55	0.70
Miscellaneous	2.01	2.24	0.16	0.08	2.17	2.32
<i>Total General Revenues</i>	<u>43.26</u>	<u>42.65</u>	<u>0.17</u>	<u>0.09</u>	<u>43.43</u>	<u>42.74</u>
<i>Total Revenues</i>	<u>83.41</u>	<u>81.67</u>	<u>8.09</u>	<u>7.11</u>	<u>91.50</u>	<u>88.78</u>
Program Expenses						
General Government:						
Legislative and Executive	11.39	8.80	0.00	0.00	11.39	8.80
Judicial	4.30	4.15	0.00	0.00	4.30	4.15
Public Safety	12.33	11.83	0.00	0.00	12.33	11.83
Public Works	11.79	7.51	0.00	0.00	11.79	7.51
Health	7.61	8.90	0.00	0.00	7.61	8.90
Human Services	31.34	29.77	0.00	0.00	31.34	29.77
Economic Development and Assistance	0.04	0.96	0.00	0.00	0.04	0.96
Interest and Fiscal Charges	0.13	0.15	0.00	0.00	0.13	0.15
Water Resources	0.00	0.00	6.13	6.34	6.13	6.34
Water District	0.00	0.00	1.15	1.04	1.15	1.04
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	<u>78.93</u>	<u>72.07</u>	<u>7.29</u>	<u>7.39</u>	<u>86.22</u>	<u>79.46</u>
<i>Increase in Net Assets before Transfers</i>	4.48	9.60	0.80	(0.28)	5.28	9.32
Transfers	(0.04)	(0.05)	0.04	0.05	0.00	0.00
<i>Change in Net Position</i>	4.44	9.55	0.84	(0.23)	5.28	9.32
Net Position Beginning of Year	214.70	205.15	26.64	26.87	241.34	232.02
Net Position End of Year	<u>\$219.14</u>	<u>\$214.70</u>	<u>\$27.48</u>	<u>\$26.64</u>	<u>\$246.62</u>	<u>\$241.34</u>

The County Safety Center has passed State inspections earning it distinction as a Certified Jail in the State of Ohio. It has also passed Federal inspections that allow Geauga County to hold inmates for Immigration and Customs Enforcement (ICE). These distinctions have allowed Geauga County to increase revenues through the capability of holding additional inmates. The County has been able to reduce the outstanding jail construction note at a more accelerated rate than initially planned.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2012 (Unaudited)

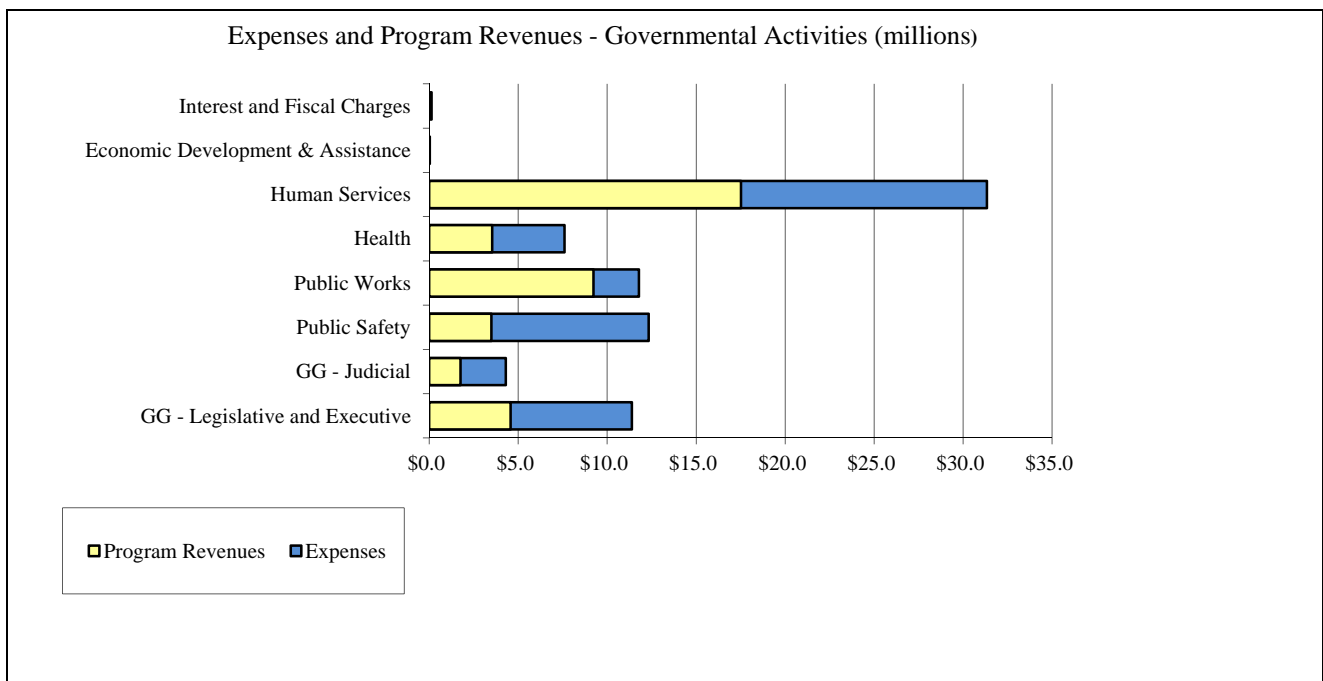
During 2012, real estate collections were up by approximately 2.4 percent from the previous year which resulted in overall collections increasing. This is due to an increase in delinquent tax collections as well as new construction coming on to the tax duplicate offset by decreases in assessed values.

While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. This is especially shown in the increase in sales tax revenue. Sales tax revenue within the County has increased 4.2 percent due to consumers spending more during the holiday seasons and as the economy makes a slow recovery.

The increase in public works expenses is due to the Office of the Geauga County Engineer completing more asphalt resurfacing projects compared to the prior year as well as pavement marking and sign upgrades throughout the County. 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.



Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2012 (Unaudited)

Financial Analysis of the Government's Funds

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

Governmental Funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned 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 \$39,657,086. \$4,528,811 of this total amount constitutes unassigned 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 nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues exceeded expenditures due to cost reduction measures that were implemented as well as increases in property and sales tax collections. The increase in property tax revenues was a result of the County's diligent efforts to collect on delinquent properties. These changes were offset by an increase in transfers made to other governmental funds to provide additional resources to support various programs. This offset resulted in a fund balance increase of \$705,780.

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 a decrease in fund balance as the County continues to expend grant money 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 position, financial position and cash flows. The increase in the water resources fund can be attributed to the increase in charges for services collections as well as decreases in expenditures. The water district fund decreased due to increased contractual services related to the construction of various projects. The storm water fund had an increase due to an increase in special assessment collections compared to the prior year.

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 2012, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$1,197,117 higher than certification primarily due to conservative estimates in property taxes, charges for services and intergovernmental revenue areas. Actual expenditures were \$1,528,448 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, 2012
(Unaudited)*

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2012 values compared to 2011.

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

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$4.43	\$4.52	\$0.96	\$0.96	\$5.39	\$5.48
Infrastructure	127.25	126.26	0.00	0.00	127.25	126.26
Construction in Progress	3.80	0.48	1.22	0.20	5.02	0.68
Buildings and Improvements	33.59	34.99	13.50	14.02	47.09	49.01
Machinery and Equipment	0.68	0.60	0.87	0.93	1.55	1.53
Vehicles	1.35	1.64	0.12	0.07	1.47	1.71
Water and Wastewater Lines	0.00	0.00	21.69	20.61	21.69	20.61
Total Capital Assets	\$171.10	\$168.49	\$38.36	\$36.79	\$209.46	\$205.28

The County continued the annual replacement of sheriff's cars as well as purchasing a 2012 Chevy Impala for the Aging department, a 2012 Jeep Liberty for the Children Service's department, a 2001 Dodge Dakota for the Maintenance department, 2 vehicles for the Auditor's department and several vehicles for the County Engineers' department. The County also continued improvements to the Public Safety Communications system within the County. 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.

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, alligatoring, 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 99 percent of the structures have a bridge appraisal rating of five or more. See the Required Supplementary Information beginning on page 64 for additional information about the County's Infrastructure.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2012 (Unaudited)

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

Obligations

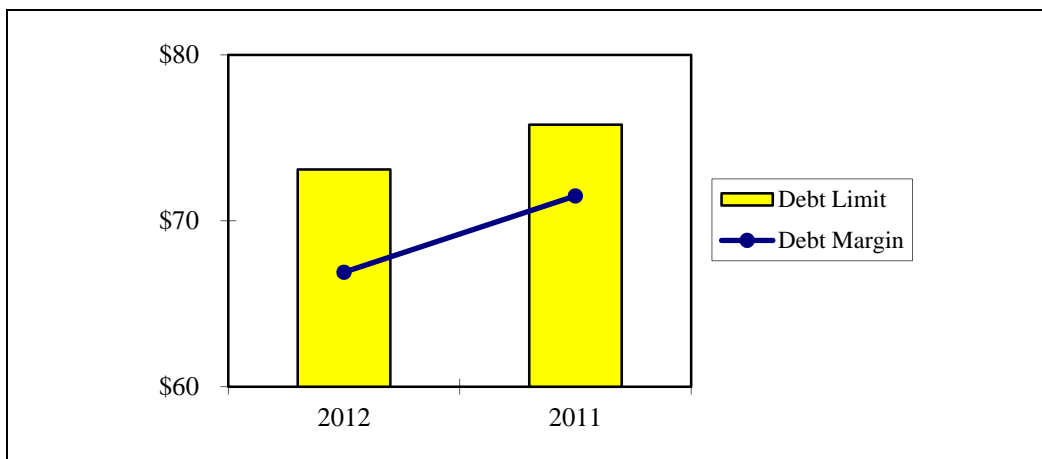
Table 4 below summarizes the County's long-term obligations outstanding.

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

	Governmental Activities		Business Type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$0.46	\$0.52	\$0.00	\$0.00	\$0.46	\$0.52
Special Assessment Bonds	1.28	1.64	0.00	0.00	1.28	1.64
OWDA Loans	0.00	0.00	12.07	11.82	12.07	11.82
Revenue Bonds	0.00	0.00	3.40	3.45	3.40	3.45
OPWC Loans	0.00	0.00	1.00	0.75	1.00	0.75
Capital Leases	0.06	0.03	0.00	0.00	0.06	0.03
Compensated Absences	2.92	2.92	0.13	0.13	3.05	3.05
Total	\$4.72	\$5.11	\$16.60	\$16.15	\$21.32	\$21.26

The general obligation bonds outstanding consist of the 2009 Human Services Building Improvements bonds. The special assessment bonds were primarily issued for sanitary sewer improvements. The principal and interest for these bonds are retired with assessments levied against property owners in the County based on the benefit to the respective parties. Business-type debt includes revenue bonds issued for sanitary sewer projects, and OPWC and OWDA loans outstanding for infrastructure improvements projects, which are repaid using water resource revenues.

The County's overall legal debt margin was \$66.9 million. This margin is the additional amount of debt the County could issue.



Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)*

The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 22 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. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax and property tax collections have steadily increased over the last two years. 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, or visit the County Web Site:

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

Geauga County, Ohio

Statement of Net Position December 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,274,999	\$5,380,480	\$48,655,479	\$99,811
Cash and Cash Equivalents:				
In Segregated Accounts	81,985	0	81,985	0
Materials and Supplies Inventory	285,097	59,453	344,550	1,855
Accrued Interest Receivable	358,738	0	358,738	0
Accounts Receivable	381,833	594,873	976,706	16,911
Intergovernmental Receivable	6,924,857	262,193	7,187,050	0
Prepaid Items	119,616	0	119,616	2,051
Sales Taxes Receivable	5,857,147	0	5,857,147	0
Property Taxes Receivable	25,342,891	0	25,342,891	0
Special Assessments Receivable	1,610,466	0	1,610,466	0
Loans Receivable	2,680,899	0	2,680,899	0
Nondepreciable Capital Assets	135,483,507	2,179,680	137,663,187	0
Depreciable Capital Assets, Net	35,620,940	36,177,979	71,798,919	2,673
<i>Total Assets</i>	<i>258,022,975</i>	<i>44,654,658</i>	<i>302,677,633</i>	<i>123,301</i>
Liabilities				
Accounts Payable	468,310	111,299	579,609	0
Accrued Wages	880,907	38,585	919,492	10,622
Contracts Payable	1,207,945	276,940	1,484,885	0
Intergovernmental Payable	1,117,075	98,679	1,215,754	0
Matured Compensated Absences Payable	233,350	0	233,350	0
Accrued Interest Payable	29,647	51,465	81,112	0
Notes Payable	5,517,521	0	5,517,521	0
Long-Term Liabilities:				
Due Within One Year	946,781	643,656	1,590,437	0
Due In More Than One Year	3,771,369	15,956,102	19,727,471	0
<i>Total Liabilities</i>	<i>14,172,905</i>	<i>17,176,726</i>	<i>31,349,631</i>	<i>10,622</i>
Deferred Inflows of Resources				
Property Taxes	24,707,534	0	24,707,534	0
Net Position				
Net Investment in Capital Assets	165,254,485	21,677,955	186,932,440	0
Restricted for:				
Capital Projects	7,985,917	0	7,985,917	0
Debt Service	3,458,624	0	3,458,624	0
911 Program	162,400	0	162,400	0
Mental Health	3,371,140	0	3,371,140	0
Children's Services	2,729,957	0	2,729,957	0
Public Assistance	800,508	0	800,508	0
Developmental Disabilities	10,200,493	0	10,200,493	0
Aging	2,101,516	0	2,101,516	0
Community Development Programs	3,891,484	0	3,891,484	0
Real Estate Assessment	1,632,269	0	1,632,269	0
Delinquent Tax	1,183,796	0	1,183,796	0
Motor Vehicle	2,648,004	0	2,648,004	0
Other Purposes	2,969,067	0	2,969,067	0
Unrestricted	10,752,876	5,799,977	16,552,853	112,679
<i>Total Net Position</i>	<i>\$219,142,536</i>	<i>\$27,477,932</i>	<i>\$246,620,468</i>	<i>\$112,679</i>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2012*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$11,386,829	\$4,130,123	\$447,424	\$0
Judicial	4,303,762	1,395,563	367,828	0
Public Safety	12,331,240	2,397,994	1,100,313	0
Public Works	11,785,901	470,872	5,805,917	2,968,442
Health	7,605,277	145,162	3,398,116	0
Human Services	31,342,171	2,236,111	15,182,143	98,405
Economic Development and Assistance	36,854	0	0	0
Interest and Fiscal Charges	129,438	0	0	0
<i>Total Governmental Activities</i>	<u>78,921,472</u>	<u>10,775,825</u>	<u>26,301,741</u>	<u>3,066,847</u>
Business-Type Activities:				
Water Resources	6,129,654	6,430,005	0	400,000
Water District	1,157,042	1,077,227	0	0
Storm Water	13,083	13,127	0	0
<i>Total Business-Type Activities</i>	<u>7,299,779</u>	<u>7,520,359</u>	<u>0</u>	<u>400,000</u>
<i>Total - Primary Government</i>	<u>\$86,221,251</u>	<u>\$18,296,184</u>	<u>\$26,301,741</u>	<u>\$3,466,847</u>
Component Unit				
Workshop	<u>\$592,160</u>	<u>\$554,928</u>	<u>\$3,930</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
 General Purposes
 Aging
 Children's Services Board
 Mental Health
 Developmental Disabilities
 Capital Projects
 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 Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$6,809,282)	\$0	(\$6,809,282)	\$0
(2,540,371)	0	(2,540,371)	0
(8,832,933)	0	(8,832,933)	0
(2,540,670)	0	(2,540,670)	0
(4,061,999)	0	(4,061,999)	0
(13,825,512)	0	(13,825,512)	0
(36,854)	0	(36,854)	0
(129,438)	0	(129,438)	0
(38,777,059)	0	(38,777,059)	0
0	700,351	700,351	0
0	(79,815)	(79,815)	0
0	44	44	0
0	620,580	620,580	0
(38,777,059)	620,580	(38,156,479)	0
0	0	0	(33,302)
7,459,658	0	7,459,658	0
2,553,638	0	2,553,638	0
1,787,549	0	1,787,549	0
3,064,370	0	3,064,370	0
8,907,650	0	8,907,650	0
2,706,108	0	2,706,108	0
11,303,113	0	11,303,113	0
600,000	0	600,000	0
2,334,978	0	2,334,978	0
541,482	2,090	543,572	34
2,005,060	163,731	2,168,791	34,585
43,263,606	165,821	43,429,427	34,619
(46,572)	46,572	0	0
43,217,034	212,393	43,429,427	34,619
4,439,975	832,973	5,272,948	1,317
214,702,561	26,644,959	241,347,520	111,362
<u>\$219,142,536</u>	<u>\$27,477,932</u>	<u>\$246,620,468</u>	<u>\$112,679</u>

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2012

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,287,172	\$10,481,741	\$25,372,799	\$43,141,712
Cash and Cash Equivalents:				
In Segregated Accounts	50,786	102	31,097	81,985
Materials and Supplies Inventory	193,084	28,543	63,470	285,097
Accrued Interest Receivable	358,738	0	0	358,738
Accounts Receivable	229,255	513	152,065	381,833
Interfund Receivable	0	0	23,742	23,742
Intergovernmental Receivable	1,322,141	745,975	4,856,741	6,924,857
Prepaid Items	119,616	0	0	119,616
Sales Taxes Receivable	5,857,147	0	0	5,857,147
Property Taxes Receivable	6,624,927	8,224,898	10,493,066	25,342,891
Special Assessments Receivable	0	0	1,610,466	1,610,466
Loans Receivable	0	0	2,680,899	2,680,899
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	133,287	0	0	133,287
Total Assets	\$22,176,153	\$19,481,772	\$45,284,345	\$86,942,270
Liabilities				
Accounts Payable	\$101,763	\$36,359	\$330,188	\$468,310
Accrued Wages	428,379	172,549	279,979	880,907
Contracts Payable	134,709	78,314	994,922	1,207,945
Intergovernmental Payable	313,743	428,818	374,514	1,117,075
Matured Compensated Absences Payable	167,827	14,801	50,722	233,350
Interfund Payable	0	0	23,742	23,742
Accrued Interest Payable	0	0	20,778	20,778
Notes Payable	0	0	5,517,521	5,517,521
Total Liabilities	1,146,421	730,841	7,592,366	9,469,628
Deferred Inflows of Resources				
Property Taxes	6,458,837	8,018,696	10,230,001	24,707,534
Unavailable Revenue	6,248,958	802,005	6,057,059	13,108,022
Total Deferred Inflows of Resources	12,707,795	8,820,701	16,287,060	37,815,556
Fund Balances				
Nonspendable	446,411	28,543	63,470	538,424
Restricted	0	9,901,687	23,249,897	33,151,584
Committed	457,745	0	620,756	1,078,501
Assigned	359,766	0	0	359,766
Unassigned (Deficit)	7,058,015	0	(2,529,204)	4,528,811
Total Fund Balances	8,321,937	9,930,230	21,404,919	39,657,086
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$22,176,153	\$19,481,772	\$45,284,345	\$86,942,270

See accompanying notes to the basic financial statements

Geauga County, Ohio

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2012

Total Governmental Fund Balances		\$39,657,086
<i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		171,104,447
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	635,357	
Sales Taxes	5,056,873	
Intergovernmental	3,730,894	
Permissive Motor Vehicle Tax	2,074,432	
Special Assessments	<u>1,610,466</u>	
Total		13,108,022
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(8,869)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(455,000)	
Special Assessment Bonds	(1,284,922)	
Capital Lease Payable	(61,945)	
Compensated Absences	<u>(2,916,283)</u>	
Total		<u>(4,718,150)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$219,142,536</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, 2012*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$7,512,624	\$8,972,024	\$10,194,826	\$26,679,474
Sales Tax	11,106,845	0	600,000	11,706,845
Permissive Motor Vehicle License Tax	0	0	442,038	442,038
Charges for Services	5,001,097	1,142,102	3,330,999	9,474,198
Licenses and Permits	8,553	0	213,699	222,252
Fines and Forfeitures	200,897	0	302,553	503,450
Intergovernmental	2,615,284	8,555,947	19,259,804	30,431,035
Special Assessments	0	0	374,689	374,689
Interest	538,258	143	3,081	541,482
Rentals	165,518	0	36,308	201,826
Contributions and Donations	0	72,720	196,993	269,713
Other	678,299	36,904	1,289,857	2,005,060
<i>Total Revenues</i>	<u>27,827,375</u>	<u>18,779,840</u>	<u>36,244,847</u>	<u>82,852,062</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,268,513	0	2,262,204	10,530,717
Judicial	3,415,724	0	781,802	4,197,526
Public Safety	10,632,981	0	1,621,625	12,254,606
Public Works	138,900	0	6,213,999	6,352,899
Health	653,719	0	6,908,884	7,562,603
Human Services	335,830	17,424,215	12,739,284	30,499,329
Economic Development and Assistance	0	0	36,854	36,854
Capital Outlay	0	0	10,480,559	10,480,559
Debt Service:				
Principal Retirement	10,345	0	421,600	431,945
Interest and Fiscal Charges	0	0	131,507	131,507
<i>Total Expenditures</i>	<u>23,456,012</u>	<u>17,424,215</u>	<u>41,598,318</u>	<u>82,478,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,371,363</u>	<u>1,355,625</u>	<u>(5,353,471)</u>	<u>373,517</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	499,429	0	0	499,429
Inception of Capital Lease	9,674	0	39,600	49,274
Transfers In	0	0	4,689,620	4,689,620
Transfers Out	(4,174,686)	(350,000)	(211,506)	(4,736,192)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,665,583)</u>	<u>(350,000)</u>	<u>4,517,714</u>	<u>502,131</u>
<i>Net Change in Fund Balances</i>	705,780	1,005,625	(835,757)	875,648
<i>Fund Balances Beginning of Year</i>	<u>7,616,157</u>	<u>8,924,605</u>	<u>22,240,676</u>	<u>38,781,438</u>
<i>Fund Balances End of Year</i>	<u>\$8,321,937</u>	<u>\$9,930,230</u>	<u>\$21,404,919</u>	<u>\$39,657,086</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, 2012*

Net Change in Fund Balances - Total Governmental Funds	\$875,648
 <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 Asset Additions	6,132,972
Current Year Depreciation	<u>(2,467,621)</u>
Total	3,665,351
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	
	(1,046,539)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	(200,501)
Sales Taxes	196,268
Intergovernmental	289,278
Permissive Motor Vehicle Tax	271,502
Special Assessments	<u>(590)</u>
Total	555,957
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
	431,945
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
	2,069
Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	
	4,818
Other financing sources, such as the inception of a capital lease, in the governmental funds increase long-term liabilities in the statement of net position.	
	<u>(49,274)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$4,439,975</u></u>

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,553,911	\$7,314,664	\$7,512,624	\$197,960
Sales Tax	10,400,000	11,350,000	11,095,305	(254,695)
Charges for Services	2,543,750	3,693,750	4,274,800	581,050
Licenses and Permits	6,800	6,800	8,553	1,753
Fines and Forfeitures	115,852	115,852	221,256	105,404
Intergovernmental	2,319,547	2,287,539	2,663,750	376,211
Interest	456,000	456,000	576,614	120,614
Rentals	150,000	150,000	165,518	15,518
Other	630,299	630,299	683,601	53,302
<i>Total Revenues</i>	<u>24,176,159</u>	<u>26,004,904</u>	<u>27,202,021</u>	<u>1,197,117</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,429,682	9,302,799	8,338,857	963,942
Judicial	3,076,794	3,214,082	3,072,926	141,156
Public Safety	9,934,409	10,528,236	10,399,692	128,544
Public Works	154,945	157,075	139,351	17,724
Health	832,006	882,006	714,406	167,600
Human Services	450,745	457,405	347,923	109,482
<i>Total Expenditures</i>	<u>23,878,581</u>	<u>24,541,603</u>	<u>23,013,155</u>	<u>1,528,448</u>
<i>Excess of Revenues Over Expenditures</i>	<u>297,578</u>	<u>1,463,301</u>	<u>4,188,866</u>	<u>2,725,565</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	500,000	499,429	(571)
Advances In	2,085,000	85,000	42,891	(42,109)
Advances Out	(17,891)	(17,891)	(17,891)	0
Transfers Out	(2,359,049)	(6,257,085)	(4,174,686)	2,082,399
<i>Total Other Financing Sources (Uses)</i>	<u>(291,940)</u>	<u>(5,689,976)</u>	<u>(3,650,257)</u>	<u>2,039,719</u>
<i>Net Change in Fund Balance</i>	5,638	(4,226,675)	538,609	4,765,284
Fund Balances at Beginning of Year	4,843,700	4,843,700	4,843,700	0
Unexpended Prior Year Encumbrances	249,889	249,889	249,889	0
<i>Fund Balances at End of Year</i>	<u>\$5,099,227</u>	<u>\$866,914</u>	<u>\$5,632,198</u>	<u>\$4,765,284</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,926,275	\$8,376,594	\$8,972,024	\$595,430
Charges for Services	950,000	950,000	1,141,596	191,596
Intergovernmental	8,267,963	7,857,689	8,510,577	652,888
Interest	200	200	143	(57)
Contributions and Donations	60,000	60,000	72,720	12,720
Other	16,000	16,000	36,904	20,904
<i>Total Revenues</i>	17,220,438	17,260,483	18,733,964	1,473,481
Expenditures				
Current:				
Human Services	17,865,550	18,899,550	17,643,405	1,256,145
<i>Excess of Revenues Over (Under) Expenditures</i>	(645,112)	(1,639,067)	1,090,559	2,729,626
Other Financing Sources (Uses)				
Transfers In	1,240,000	1,240,000	0	(1,240,000)
Transfers Out	(350,000)	(360,000)	(350,000)	10,000
<i>Total Other Financing Sources (Uses)</i>	890,000	880,000	(350,000)	(1,230,000)
<i>Net Change in Fund Balance</i>	244,888	(759,067)	740,559	1,499,626
Fund Balances at Beginning of Year	9,164,971	9,164,971	9,164,971	0
Unexpended Prior Year Encumbrances	123,535	123,535	123,535	0
<i>Fund Balances at End of Year</i>	\$9,533,394	\$8,529,439	\$10,029,065	\$1,499,626

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2012

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,523,779	\$817,490	\$39,211	\$5,380,480
Materials and Supplies Inventory	59,453	0	0	59,453
Intergovernmental Receivable	262,193	0	0	262,193
Accounts Receivable	536,937	57,936	0	594,873
<i>Total Current Assets</i>	<u>5,382,362</u>	<u>875,426</u>	<u>39,211</u>	<u>6,296,999</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	2,179,680	0	0	2,179,680
Depreciable Capital Assets, Net	29,855,632	6,322,347	0	36,177,979
<i>Total Noncurrent Assets</i>	<u>32,035,312</u>	<u>6,322,347</u>	<u>0</u>	<u>38,357,659</u>
<i>Total Assets</i>	<u>37,417,674</u>	<u>7,197,773</u>	<u>39,211</u>	<u>44,654,658</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	98,642	12,657	0	111,299
Accrued Wages	38,362	0	223	38,585
Contracts Payable	276,228	712	0	276,940
Intergovernmental Payable	69,630	28,765	284	98,679
Compensated Absences Payable	6,626	0	0	6,626
Accrued Interest Payable	51,465	0	0	51,465
Revenue Bonds Payable	49,000	0	0	49,000
OWDA Loans Payable	533,311	0	0	533,311
OPWC Loans Payable	54,719	0	0	54,719
<i>Total Current Liabilities</i>	<u>1,177,983</u>	<u>42,134</u>	<u>507</u>	<u>1,220,624</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	124,061	764	0	124,825
Revenue Bonds Payable	3,354,000	0	0	3,354,000
OWDA Loans Payable	11,535,803	0	0	11,535,803
OPWC Loans Payable	941,474	0	0	941,474
<i>Total Long-Term Liabilities</i>	<u>15,955,338</u>	<u>764</u>	<u>0</u>	<u>15,956,102</u>
<i>Total Liabilities</i>	<u>17,133,321</u>	<u>42,898</u>	<u>507</u>	<u>17,176,726</u>
Net Position				
Net Investment in Capital Assets	15,355,608	6,322,347	0	21,677,955
Unrestricted	4,928,745	832,528	38,704	5,799,977
<i>Total Net Position</i>	<u>\$20,284,353</u>	<u>\$7,154,875</u>	<u>\$38,704</u>	<u>\$27,477,932</u>

See accompanying notes to the basic financial statement:

Geauga County, Ohio

*Statement of Revenues,
Expenses and Changes in Fund Net Position
Enterprise Funds
For the Year Ended December 31, 2012*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$5,067,145	\$1,005,677	\$1,568	\$6,074,390
Tap-In Fees	235,000	71,550	0	306,550
Special Assessments	1,127,860	0	11,559	1,139,419
Other	163,731	0	0	163,731
<i>Total Operating Revenues</i>	<u>6,593,736</u>	<u>1,077,227</u>	<u>13,127</u>	<u>7,684,090</u>
Operating Expenses				
Personal Services	1,831,953	58,370	10,523	1,900,846
Materials and Supplies	411,152	101,305	0	512,457
Contractual Services	2,030,011	752,677	0	2,782,688
Depreciation	1,275,691	241,941	0	1,517,632
Other	107,031	2,749	2,560	112,340
<i>Total Operating Expenses</i>	<u>5,655,838</u>	<u>1,157,042</u>	<u>13,083</u>	<u>6,825,963</u>
<i>Operating Income (Loss)</i>	<u>937,898</u>	<u>(79,815)</u>	<u>44</u>	<u>858,127</u>
Non-Operating Revenues (Expenses)				
Interest	2,090	0	0	2,090
Capital Grants	400,000	0	0	400,000
Interest and Fiscal Charges	(473,816)	0	0	(473,816)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(71,726)</u>	<u>0</u>	<u>0</u>	<u>(71,726)</u>
<i>Income (Loss) before Transfers</i>	866,172	(79,815)	44	786,401
Transfers In	80,000	0	14,000	94,000
Transfers Out	0	(47,428)	0	(47,428)
<i>Change in Net Position</i>	946,172	(127,243)	14,044	832,973
<i>Net Position Beginning of Year</i>	<u>19,338,181</u>	<u>7,282,118</u>	<u>24,660</u>	<u>26,644,959</u>
<i>Net Position End of Year</i>	<u>\$20,284,353</u>	<u>\$7,154,875</u>	<u>\$38,704</u>	<u>\$27,477,932</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2012*

	Water Resources	Water District	Storm Water	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,440,530	\$1,076,285	\$13,127	\$7,529,942
Other Cash Receipts	161,900	0	0	161,900
Cash Payments to Employees for Services	(1,830,772)	(61,621)	(10,484)	(1,902,877)
Cash Payments for Goods and Services	(2,369,809)	(883,806)	0	(3,253,615)
Other Cash Payments	(113,467)	(3,250)	(2,560)	(119,277)
<i>Net Cash Provided by Operating Activities</i>	<u>2,288,382</u>	<u>127,608</u>	<u>83</u>	<u>2,416,073</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	80,000	0	14,000	94,000
Transfers Out	0	(47,428)	0	(47,428)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>80,000</u>	<u>(47,428)</u>	<u>14,000</u>	<u>46,572</u>
Cash Flows from Capital and Related Financing Activities				
Related Financing Activities				
Capital Grants	400,000	0	0	400,000
Proceeds from OWDA Loans	1,195,639	0	0	1,195,639
Proceeds from OPWC Loans	37,807	0	0	37,807
Principal Paid on Revenue Bonds	(43,000)	0	0	(43,000)
Interest Paid on Revenue Bonds	(151,425)	0	0	(151,425)
Principal Paid on OPWC Loans	(54,719)	0	0	(54,719)
Principal Paid on OWDA Loans	(951,061)	0	0	(951,061)
Interest Paid on OWDA Loans	(323,167)	0	0	(323,167)
Payments for Capital Acquisitions	(3,089,389)	0	0	(3,089,389)
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(2,979,315)</u>	<u>0</u>	<u>0</u>	<u>(2,979,315)</u>
Cash Flows from Investing Activities				
Interest on Investments	2,090	0	0	2,090
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(608,843)</u>	<u>80,180</u>	<u>14,083</u>	<u>(514,580)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>5,132,622</u>	<u>737,310</u>	<u>25,128</u>	<u>5,895,060</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,523,779</u>	<u>\$817,490</u>	<u>\$39,211</u>	<u>\$5,380,480</u>

(continued)

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2012*

	Water Resources	Water District	Storm Water	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$937,898	(\$79,815)	\$44	\$858,127
Adjustments:				
Depreciation	1,275,691	241,941	0	1,517,632
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	8,694	(942)	0	7,752
Materials and Supplies Inventory	4,040	0	0	4,040
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	41,389	9,521	0	50,910
Contracts Payable	8,223	(12,645)	0	(4,422)
Accrued Wages	11,647	(822)	50	10,875
Compensated Absences Payable	1,721	(700)	0	1,021
Intergovernmental Payable	(921)	(28,930)	(11)	(29,862)
<i>Total Adjustments</i>	<u>1,350,484</u>	<u>207,423</u>	<u>39</u>	<u>1,557,946</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,288,382</u>	<u>\$127,608</u>	<u>\$83</u>	<u>\$2,416,073</u>

Noncash Capital Financing Activities

An intergovernmental receivable was recorded in the Water Resources enterprise fund in the amount of \$262,193. The receivable increased the Proceeds from OPWC Loans on an accrual basis.

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2012

Assets	
Equity in Pooled Cash and Cash Equivalents	\$19,546,317
Cash and Cash Equivalents in Segregated Accounts	1,916,399
Property Taxes Receivable	180,662,099
Special Assessments Receivable	<u>2,458,361</u>
<i>Total Assets</i>	<u><u>\$204,583,176</u></u>
Liabilities	
Intergovernmental Payable	\$181,774,060
Undistributed Monies	21,827,348
Due to Others	142,183
Payroll Withholdings	<u>839,585</u>
<i>Total Liabilities</i>	<u><u>\$204,583,176</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2012*

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, 2012

The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 13, 14, 15 and 25 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-Retrospective-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.

The County's management believes these financial statements present all activities for which the County is financially accountable.

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 more significant of the County's accounting policies are described below.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position 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 position 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 position 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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General The general fund accounts for and reports all financial resources except those required to be accounted for and reported 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, 2012*

Developmental Disabilities The Developmental Disabilities fund accounts for and reports the operations of a school and the costs of administering a workshop for the developmentally disabled. Restricted revenue sources include 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, committed or assigned to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, 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 position and changes in net position. 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

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 deferred outflows of resources and current liabilities and deferred inflows of resources, generally, are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e.,

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. 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 outflows/inflows of resources, 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 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The County had no deferred outflows to report.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance year 2013 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

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." The Workshop's money is presented as "Equity in Pooled Cash and Cash Equivalents."

During 2012, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio) and federal home loan bank bonds.

Investments are reported at fair value which is based on quoted market prices.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2012.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2012 amounted to \$538,258 which includes \$446,266 assigned from other County funds.

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

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.

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 expensed/expensed when used. Inventory consists of expendable supplies held for consumption.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012 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 position 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 position 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, construction in progress 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:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

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 position) 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.

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.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund(s) from which the employees who have resigned or retired will be paid.

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, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Interfund Balances

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

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 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.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund 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 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position 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 position 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 service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

Note 3. Changes in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements," Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53," Statement No. 65, "Items Previously Reported as Assets and Liabilities," and Statement No. 66 "Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any changes in the County's financial statements.

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County's financial statements.

Note 4 – Accountability

The construction capital projects fund had a deficit of \$35,743 due to the issuance of safety center construction notes. The permanent improvement capital projects fund had a deficit of \$2,493,461 due to the issuance of public safety communications notes. Once the notes are retired, the deficits will be eliminated.

Note 5 - Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$133,711	\$0	\$0	\$133,711
Prepays	119,616	0	0	119,616
Inventory	193,084	28,543	63,470	285,097
<i>Total Nonspendable</i>	<u>\$446,411</u>	<u>\$28,543</u>	<u>\$63,470</u>	<u>\$538,424</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Restricted for</i>				
County Courts	\$0	\$0	\$510,426	\$510,426
Community Development Grant Program	0	0	3,585,781	3,585,781
Farmland Preservation	0	0	14,966	14,966
911 Emergency Phone System	0	0	216,480	216,480
Law Enforcement Services	0	0	286,471	286,471
Dog and Kennel	0	0	57,923	57,923
Health Care Services	0	9,901,687	2,322,981	12,224,668
Senior Citizen Services	0	0	1,903,671	1,903,671
Public Assistance	0	0	938,152	938,152
Children's Services	0	0	3,484,386	3,484,386
County Busing Services	0	0	113,210	113,210
Street Maintenance	0	0	1,306,192	1,306,192
Tax Administration	0	0	2,964,065	2,964,065
Debt Service Payments	0	0	3,159,470	3,159,470
Capital Improvements	0	0	2,219,187	2,219,187
Law Library	0	0	115,468	115,468
Wetland Mitigation	0	0	51,013	51,013
Board of Election - Recounts	0	0	55	55
<i>Total Restricted</i>	0	9,901,687	23,249,897	33,151,584
<i>Committed to</i>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	408,189	0	0	408,189
Emergency Preparedness Program	0	0	40,024	40,024
Law Enforcement Services	0	0	103,007	103,007
County Home	0	0	34,278	34,278
Capital Improvements	0	0	442,587	442,587
Bicentennial Celebration	0	0	860	860
Service Contracts	14,895	0	0	14,895
<i>Total Committed</i>	457,745	0	620,756	1,078,501
<i>Assigned to</i>				
Purchases on Order	359,766	0	0	359,766
<i>Unassigned (Deficit)</i>	7,058,015	0	(2,529,204)	4,528,811
<i>Total Fund Balances</i>	\$8,321,937	\$9,930,230	\$21,404,919	\$39,657,086

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2012

Note 6. 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:

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 for all funds (budget) rather than restricted, committed, or assigned 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).
6. Advances-in and Advances-out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
7. Budgetary revenues and expenditures for the county recorder micrographics and certificate of title funds are classified to the general fund for GAAP reporting.

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 funds:

	Net Change in Fund Balances	
	General	Developmental Disabilities
GAAP Basis	\$705,780	\$1,005,625
Net Adjustment for Revenue Accruals	(1,211,829)	(45,876)
Beginning Fair Value Adjustment for Investments	137,747	0
Ending Fair Value Adjustment for Investments	(118,720)	0
Beginning Unrecorded Cash	123,082	0
Ending Unrecorded Cash	(117,626)	0
Advances In	42,891	0
Advances Out	(17,891)	0
Net Adjustment for Expenditure Accruals	1,445,526	233,486
Excess of Revenues Under Expenditures		
County Recorder Micrographics	19,316	0
Certificate of Title	122,618	0
Encumbrances	(592,285)	(452,676)
Budget Basis	\$538,609	\$740,559

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2012*

Note 7. Deposits and Investments

Monies held by the County are classified by State Statute in 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.

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 (STAR Ohio);
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:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

- 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;
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, \$31,002,666 of the County's bank balance of \$56,409,867 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, 2012

Investments

Investments are reported at fair value. As of December 31, 2012, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>	<u>Moody Rating</u>	<u>Percent of Total Investments</u>
STAR Ohio	\$12,500,000	Average 55.4 Days	N/A	N/A
Federal Home Loan Bank Bonds	<u>2,110,780</u>	More than One Year	Aaa	14.45%
Total Portfolio	<u><u>\$14,610,780</u></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 Moody's ratings of the County's investments are listed in the table above. STAR Ohio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAR Ohio 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 Bank Bonds 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 places no limit on the amount it may invest in any one issuer.

Component Unit

At year-end, the carrying amount of the component unit's deposits was \$99,811. The entire balance was covered by federal depository insurance.

Note 8. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of 2011 taxes.

2012 real property taxes are levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

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. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2012, was \$11.20 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2012 property tax receipts were based are as follows:

Real Property	\$2,914,735,610
Public Utility Personal Property	<u>68,095,110</u>
Total Assessed Value	<u><u>\$2,982,830,720</u></u>

The County Treasurer collects property tax on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2012, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 9. Permissive Sales and Use Tax

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. 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 10. Receivables

Receivables at December 31, 2012 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 \$2,380,816 in the revolving loan special revenue fund. At December 31, 2012, there were no delinquent loans.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Special assessments expected to be collected in more than one year amount to \$1,331,695 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$4,311.

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>
General Fund	
Casino Tax	\$476,339
Property Tax Rollbacks and Exemptions	455,225
Local Government and Revenue Assistance	267,741
Miscellaneous	94,444
Grant	28,392
Total General Fund	<u>1,322,141</u>
Special Revenue Funds	
Developmental Disabilities	745,975
Community Development	341,083
Intensive Supervision	28,880
Care and Custody	68,955
Pre-Sentence Investigative Reporting	13,000
Motor Vehicle License	2,508,272
Mental Health	1,100,428
Children's Services Levy	165,043
Transportation Administration	129,019
Aging	208,842
Public Assistance	367
Municipal Road Tax	5,878
DARE	19,463
Violence Prevention	57,565
Pretrial Release	13,768
Total Special Revenue Funds	<u>5,406,538</u>
Capital Projects Funds	
Road and Bridge	179,226
Transportation Capital Grant	16,952
Total Capital Projects Funds	<u>196,178</u>
<i>Total Governmental Activities</i>	<u><u>\$6,924,857</u></u>

At December 31, 2012 the County had an intergovernmental receivable of \$262,193 in the water resources enterprise fund from OPWC.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2012*

Note 11. Related Party Transactions

During 2012, 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 \$419,976.

Note 12. 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 13. 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 2012, the County contributed \$46,273 to the agency, which represents 9.48 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

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 solid waste and recycling services. 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 2012. 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

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 2012, the County contributed \$294,465 to the Center, which represents 13.22 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Note 14. Public Entity Risk Pools

County Risk Sharing Authority

The County Risk Sharing Authority (CORSA) is a public entity risk sharing pool among sixty-four 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.

County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan

The County is participating in the County Commissioners' Association of Ohio (CCAO) Group-Retrospective-Rating Program established under Section 4123.29 of the Ohio Revised Code and acting through CCAOSC, its Service Corporation, as sponsoring organization.

The program is intended to achieve lower workers' compensation costs for the Group and result in the establishment of safer working conditions and environments for each participant. The purpose of CCAOSC, amount other things, is to unite the county commissioners of Ohio into an association to promote the best practices and policies in the administration of county government for the benefit of the people of the State of Ohio.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2012*

Note 15. 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 2012, the County contributed \$29,894, which represents .39 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 2012, 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, Ashland, Ashtabula, Cuyahoga, Columbiana, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of the Board of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2012, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from Geauga County.

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 Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Jobs and Family 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 2012, the County Commissioners contributed \$40,868, which represents 3.27 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Note 16. Capital Assets

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,515,621	\$0	(\$84,000)	\$4,431,621
Infrastructure	126,261,475	1,951,364	(962,539)	127,250,300
Construction in Progress	483,385	3,371,476	(53,275)	3,801,586
<i>Total Nondepreciable Capital Assets</i>	<u>131,260,481</u>	<u>5,322,840</u>	<u>(1,099,814)</u>	<u>135,483,507</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	57,151,596	0	0	57,151,596
Machinery and Equipment	11,248,119	402,881	(81,420)	11,569,580
Vehicles	7,418,178	460,526	(420,445)	7,458,259
<i>Total Depreciable Capital Assets</i>	<u>75,817,893</u>	<u>863,407</u>	<u>(501,865)</u>	<u>76,179,435</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(22,161,745)	(1,399,743)	0	(23,561,488)
Machinery and Equipment	(10,649,347)	(323,663)	81,420	(10,891,590)
Vehicles	(5,781,647)	(744,215)	420,445	(6,105,417)
<i>Total Accumulated Depreciation</i>	<u>(38,592,739)</u>	<u>(2,467,621)</u>	<u>501,865</u>	<u>(40,558,495)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>37,225,154</u>	<u>(1,604,214)</u>	<u>0</u>	<u>35,620,940</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$168,485,635</u>	<u>\$3,718,626</u>	<u>(\$1,099,814)</u>	<u>\$171,104,447</u>
	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	202,684	1,219,098	(198,877)	1,222,905
<i>Total Nondepreciable Capital Assets</i>	<u>1,159,459</u>	<u>1,219,098</u>	<u>(198,877)</u>	<u>2,179,680</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	20,779,208	0	0	20,779,208
Machinery and Equipment	2,714,699	0	0	2,714,699
Vehicles	1,394,262	127,683	(58,275)	1,463,670
Water and Wastewater Lines	34,306,875	1,941,485	0	36,248,360
<i>Total Depreciable Capital Assets</i>	<u>59,195,044</u>	<u>2,069,168</u>	<u>(58,275)</u>	<u>61,205,937</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(6,756,136)	(519,479)	0	(7,275,615)
Machinery and Equipment	(1,781,278)	(68,571)	0	(1,849,849)
Vehicles	(1,327,921)	(71,896)	58,275	(1,341,542)
Water and Wastewater Lines	(13,703,266)	(857,686)	0	(14,560,952)
<i>Total Accumulated Depreciation</i>	<u>(23,568,601)</u>	<u>(1,517,632)</u>	<u>58,275</u>	<u>(25,027,958)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>35,626,443</u>	<u>551,536</u>	<u>0</u>	<u>36,177,979</u>
<i>Business Type Activities Capital Assets, Net</i>	<u>\$36,785,902</u>	<u>\$1,770,634</u>	<u>(\$198,877)</u>	<u>\$38,357,659</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$992,205
Judicial	16,263
Public Safety	210,988
Public Works	449,683
Health	34,247
Human Services	764,235
Total	\$2,467,621

Note 17. Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Water District	Other Governmental Funds	
Major Funds					
Water Resources	\$80,000	\$0	\$0	\$0	\$80,000
Storm Water	14,000	0	0	0	14,000
Other Governmental Funds	4,080,686	350,000	47,428	211,506	4,689,620
Totals	\$4,174,686	\$350,000	\$47,428	\$211,506	\$4,783,620

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.

Interfund Balances

Interfund balances at December 31, 2012, consisted of interfund balances totaling \$23,742 between other governmental funds and represents 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.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2012*

Note 18. Defined Benefit Pension Plans

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, but less than, the Traditional Pension 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, survivor and death 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12.1 percent for law enforcement and public safety members. For the year ended December 31, 2012, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.00 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011 and 2010 were \$3,565,752, \$3,589,332 and \$3,200,144, respectively. For 2012, 90.54 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$146,649 made by the County and \$104,750 made by plan members.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

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 system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can 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.

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 multiplied by 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 DB Plan and the DC 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 payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member 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 - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended December 31, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the fiscal years ended December 31, 2012, 2011 and 2010 were \$76,087, 126,865 and \$148,127, respectively. For 2012, 97.92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions made to STRS Ohio for the DC and combined Plans for 2012 were \$7,683 made by the County and \$5,489 made by the plan members.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2012*

Note 19. Post-Employment Benefits

Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, 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 Pension 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 mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, 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 administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through 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 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent from 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary.

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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011 and 2010 were \$1,426,301, \$1,435,733 and \$1,821,094, respectively. For 2012, 90.54 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System (STRS)

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. 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 can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 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 Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2012, 2011 and 2010 were \$5,853, \$9,759 and \$11,394 respectively. For 2012, 97.92 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Note 20. 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.

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. Employees may waive coverage if they wish to.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Note 21. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2012, follows:

	Balance 12/31/11	Issued	Retired	Balance 12/31/12
Governmental Activities				
<i>Capital Projects Funds:</i>				
Jail Construction 1%	\$2,000,000	\$0	\$2,000,000	\$0
Premium	4,467	0	4,467	0
Jail Construction 1%	0	1,500,000	0	1,500,000
Premium	0	7,680	2,902	4,778
Public Safety Communications 1%	0	4,000,000	0	4,000,000
Premium	0	20,480	7,737	12,743
<i>Total</i>	<u>\$2,004,467</u>	<u>\$5,528,160</u>	<u>\$2,015,106</u>	<u>\$5,517,521</u>

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

Note 22. 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
Governmental Activities				
<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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities				
<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
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmiry Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032
<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
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032

Changes in the County's long-term obligations during the year ended December 31, 2012, consist of the following:

	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Governmental Activities					
<i>General Obligation Bonds:</i>					
Human Services Building Improvements	\$520,000	\$0	\$65,000	\$455,000	\$65,000
<i>Special Assessment Bonds:</i>					
Sanitary Sewer - Aquilla	92,400	0	7,700	84,700	7,700
Sanitary Sewer - Aquilla	1,848	0	154	1,694	154
Sanitary Sewer - Improvement	300,000	0	145,000	155,000	155,000
Sanitary Sewer - Chagrin Falls Park	418,314	0	9,786	408,528	10,300
Sanitary Sewer - Bainbridge	825,000	0	190,000	635,000	200,000
<i>Total Special Assessment Bonds</i>	<u>1,637,562</u>	<u>0</u>	<u>352,640</u>	<u>1,284,922</u>	<u>373,154</u>
Other Long-Term Obligations:					
Capital Lease	26,976	49,274	14,305	61,945	18,265
Compensated Absences	2,921,101	618,886	623,704	2,916,283	490,362
<i>Total Other Long-Term Obligations</i>	<u>2,948,077</u>	<u>668,160</u>	<u>638,009</u>	<u>2,978,228</u>	<u>508,627</u>
<i>Total Governmental Activities</i>	<u>\$5,105,639</u>	<u>\$668,160</u>	<u>\$1,055,649</u>	<u>\$4,718,150</u>	<u>\$946,781</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

	Outstanding 12/31/11	Additions	Reductions	Outstanding 12/31/12	Amounts Due in One Year
Business Type Activities					
OWDA Loans					
Chagrin Heights	\$225,321	\$0	\$37,266	\$188,055	\$38,832
Bellwood Sewer	517,692	0	57,131	460,561	59,148
Valley View	2,151,836	0	207,276	1,944,560	214,595
Auburn Corners	1,386,376	0	118,009	1,268,367	122,176
County Water Tower	161,055	0	16,564	144,491	17,152
Water Treatment Plant	431,069	0	40,395	390,674	42,093
McFarland Treatment Plant	6,176,678	0	412,987	5,763,691	0
Waterline Installation	296,266	0	14,238	282,028	14,972
Hunting Valley	478,243	0	23,485	454,758	24,343
Infirmiry Creek Waste Water Treatment Plant	0	1,195,639	23,710	1,171,929	0
<i>Total OWDA Loans</i>	<u>11,824,536</u>	<u>1,195,639</u>	<u>951,061</u>	<u>12,069,114</u>	<u>533,311</u>
Revenue Bonds					
Sanitary Sewer	3,340,000	0	35,000	3,305,000	40,000
Burton Lakes	106,000	0	8,000	98,000	9,000
<i>Total Revenue Bonds</i>	<u>3,446,000</u>	<u>0</u>	<u>43,000</u>	<u>3,403,000</u>	<u>49,000</u>
OPWC Loans					
Valley View	210,001	0	26,250	183,751	26,250
McFarland Creek	540,911	0	28,469	512,442	28,469
Opalocka Waste Water Treatment Plant	0	300,000	0	300,000	0
<i>Total OPWC Loans</i>	<u>750,912</u>	<u>300,000</u>	<u>54,719</u>	<u>996,193</u>	<u>54,719</u>
Other Long-Term Obligations					
Compensated Absences	130,430	21,805	20,784	131,451	6,626
<i>Total Business-Type Activities</i>	<u>\$16,151,878</u>	<u>\$1,517,444</u>	<u>\$1,069,564</u>	<u>\$16,599,758</u>	<u>\$643,656</u>

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 general obligation and 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.

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, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, pre-sentence inventory reporting, 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 and pretrial release. Capital Leases will be paid from the general fund and the motor vehicle license special revenue fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2012 are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2013	\$65,000	\$20,566	\$373,154	\$70,146
2014	65,000	17,628	228,694	49,355
2015	65,000	14,690	244,263	36,575
2016	65,000	11,784	19,862	22,922
2017	65,000	8,814	20,493	21,894
2018 - 2022	130,000	8,814	113,143	92,822
2023 - 2027	0	0	103,264	63,725
2028 - 2032	0	0	123,226	35,511
2033 - 2034	0	0	58,823	4,672
Total	<u>\$455,000</u>	<u>\$82,296</u>	<u>\$1,284,922</u>	<u>\$397,622</u>

Business-Type Activities

	OWDA Loans		Revenue Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
2013	\$533,311	\$183,728	\$49,000	\$149,894	\$54,719
2014	552,959	164,076	50,000	147,744	54,719
2015	573,342	143,697	55,000	145,544	54,719
2016	594,477	108,558	55,000	143,075	54,719
2017	593,276	100,636	55,000	140,606	54,719
2018 - 2022	2,026,627	208,996	294,000	664,088	194,846
2023 - 2027	259,502	25,127	315,000	596,312	142,345
2028 - 2032	0	0	380,000	521,500	85,407
2033 - 2037	0	0	480,000	429,625	0
2038 - 2042	0	0	595,000	315,219	0
2043 - 2047	0	0	735,000	173,687	0
2048 - 2049	0	0	340,000	22,531	0
Total	<u>\$5,133,494</u>	<u>\$934,818</u>	<u>\$3,403,000</u>	<u>\$3,449,825</u>	<u>\$696,193</u>

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of this agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the McFarland Treatment Plant loan is \$5,763,691.

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 the Infirmary Creek Waste Water Treatment Plant loan is \$1,171,929.

The County has entered into a contractual agreement for construction loans from the Ohio Public Works Commission (OPWC). Under the terms of this agreement, OPWC will reimburse, advance or directly pay

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2012

the construction costs of the approved projects. OPWC 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 the Opalocka Waste Water Treatment Plant loan is \$300,000.

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 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$13,645,799. Principal and interest paid for the current year were \$1,523,372, total net revenues were \$2,295,679 and total revenues were \$6,675,826.

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, 2012, are an overall debt margin of \$66,872,238; and an unvoted debt margin of \$23,629,777.

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$218,330,000 at December 31, 2012 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

Note 23. Capital Leases

The County has entered into five interest free leases for copiers. These lease obligations meet the criteria of a capital lease 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, 2012 was \$88,904.

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, 2012:

	Governmental Activities
2013	\$18,265
2014	17,348
2015	13,629
2016	8,743
2017	3,960
Present Value of Lease Payments	<u>\$61,945</u>

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2012*

Note 24. 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 contracts with CORSA (County Risk Sharing Authority) for all property and liability coverage including automobiles, equipment 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 change 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 are 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. The charge back is fully operational.

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 25. Related Organizations

Geauga County Public Library

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, 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 2012.

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 2012.

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2012

Note 26. Significant Commitments

Contractual Commitments

As of December 31, 2012, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
800 System Digital Upgrade	\$4,620,097	\$3,531,483	\$1,088,614
Thompson WWTP	271,755	259,689	12,066
Opalocka WWTP Improvements	1,324,684	1,172,576	152,108
Opalocka WWTP Engineering	119,000	110,509	8,491
Geauga Permanent Supportive Housing	1,992,000	170,250	1,821,750
School Renovation	316,753	265,103	51,650
	<u>\$8,644,289</u>	<u>\$5,509,610</u>	<u>\$3,134,679</u>

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At the year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds		Proprietary Funds	
General	\$592,285	Water Resources	\$790,481
Developmental Disabilities	452,676	Water District	<u>87,311</u>
Other Governmental Funds	<u>4,485,380</u>		<u>\$877,792</u>
Total Governmental Funds	<u>\$5,530,341</u>		

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2012*

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 2012 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-nine percent (99%) 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	1	
Fair	5	12	
Satisfactory	6	31	37.7
Good	7	23	79.2
Very Good	8	80	92.0
Excellent	9	41	25.9
Total		<u>188</u>	<u>234.8</u>

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2012*

The following summarizes the overall ratings as of December 31, 2012, 2011 and 2010:

Condition Assessment	2012		2011		2010	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	234.8	100%	236	100%	227.6	100%
Less than Fair	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	188	99%	186	99%	184	97%
Less than Fair	1	1%	2	1%	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
2012	\$11,446,068	\$9,438,797	\$2,007,271
2011	10,726,005	8,060,364	2,665,641
2010	10,940,837	9,239,941	1,700,896
2009	10,700,006	7,859,566	2,840,440
2008	10,937,329	9,467,800	1,469,529

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment - To account for and report State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

Delinquent Tax Collector - To account for and report five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

Community Development Administration - To account for and report 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.

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

Bicentennial – To account for and report donations received to fund the bicentennial celebration.

Court Appointed Special Advocacy (CASA) - To account for and report grant monies expended for the appointment of Special Court Advocates for juveniles.

Intensive Supervision - To account for and report grants from the Ohio Department of Correction for local probation programs.

Care and Custody - To account for and report State grant monies expended for the care of delinquent juveniles.

Court Technology - To account for and report reimbursements of employees personal use of cell phones expended to upgrade the Courts Computer systems.

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

Juvenile Court Special Projects – To account for and report monies received from juvenile court services to be used for juvenile court projects.

Probate Court Special Projects – To account for and report monies received from adult probation court services to be used for special probate court projects.

Juvenile Interlock and Alcohol – To account for and report fines collected from offenders used to pay for continuous juvenile alcohol monitoring.

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

Common Pleas Mediation – To account for and report court fees expended for mediation services in Common Pleas Court.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Probation Services – To account for and report fees collected from offenders expended for probation services.

911 Program – To account for and report the one-quarter percent sales tax approved by County residents in 1993 to provide a 911 emergency phone system for the County.

Pre-Sentence Investigation Reporting – To account for and report State grant monies expended for pre-sentence investigations.

800 System Communication - To account for and report monies received from the Cleveland Electric Illuminating Company due to the County's close proximity to CEI's nuclear power plant. The County receives monies from CEI to fund an emergency preparedness program.

Motor Vehicle License - To account for and report 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 and report special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches within the County.

Dog and Kennel - To account for and report the dog warden's operations, financed by the sale of dog tags and fine collections.

EPA Water Pollution - To account for and report federal grants that have been expended to comply with the federal clean water act.

Mental Health - To account for and report 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 and report a County-wide property tax levy and State grants expended for the support and placement of children.

Child Support Enforcement - To account for and report federal, state and local revenues used to administer the County Bureau of Support.

Transportation Administration - To account for and report a reimbursable State grant that is expended for administrative costs of the busing system in the County.

Aging - To account for and report federal grants expended for various programs assisting the senior citizens within the County.

County Home - To account for and report collection of fees from residents' families for the operations of the County home.

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

Farmland Preservation – To account for and report local monies set aside for Farmland Preservation.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Municipal Road Tax - To account for and report 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 and report the intergovernmental revenue used for the operations of the County’s Law Library.

Board of Elections – Recount – To account for and report collection of fees expended to cover the cost of a recount of votes of a precinct.

Wetland Mitigation Bank – To account for and report intergovernmental revenue used for the operation of a wetland mitigation bank.

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 Law Enforcement

Commissary

Sheriff K-9 Unit

Law Enforcement Block Grant

Concealed Handgun

Violence Prevention

Education and Enforcement

Juvenile Indigent Drivers

Chardon Tower

PreTrial Release

Law Enforcement Assistance

Criminal Investigation

Workforce Investment Act – To account for and report federal revenues used for job-training programs. This fund is included with the public assistance fund for GAAP reporting as they are similar in nature.

County Recorder Micrographics -To account for and report revenue expended for microfilming county records. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Certificate of Title – To account for and report revenue derived from charges for services expended for subsidizing the operation of the Title department. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds – continued

Computerization - To account for and report 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 and report a voted tax levy that is expended for repair and reconstruction of County roads.

Permanent Improvement - To account for and report note proceeds and transfers expended for equipment or renovation of County buildings.

Water Construction - To account for and report the construction of water enterprise system assets being financed by special assessment debt.

HUD Housing/Community Development Block Grant (CDBG) - To account for and report 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 and report the transportation grant monies which are expended for equipment and buildings used by the County transportation system.

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

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,165,997	\$3,159,470	\$6,047,332	\$25,372,799
Cash and Cash Equivalents:				
In Segregated Accounts	31,097	0	0	31,097
Materials and Supplies Inventory	63,470	0	0	63,470
Accounts Receivable	149,800	0	2,265	152,065
Interfund Receivable	23,742	0	0	23,742
Intergovernmental Receivable	4,660,563	0	196,178	4,856,741
Property Taxes Receivable	7,684,913	0	2,808,153	10,493,066
Special Assessments Receivable	0	1,610,466	0	1,610,466
Loans Receivable	2,680,899	0	0	2,680,899
<i>Total Assets</i>	<u>\$31,460,481</u>	<u>\$4,769,936</u>	<u>\$9,053,928</u>	<u>\$45,284,345</u>
Liabilities				
Accounts Payable	\$263,297	\$0	\$66,891	\$330,188
Accrued Wages	279,979	0	0	279,979
Contracts Payable	679,690	0	315,232	994,922
Intergovernmental Payable	374,514	0	0	374,514
Matured Compensated Absences Payable	50,722	0	0	50,722
Interfund Payable	23,742	0	0	23,742
Accrued Interest Payable	0	0	20,778	20,778
Notes Payable	0	0	5,517,521	5,517,521
<i>Total Liabilities</i>	<u>1,671,944</u>	<u>0</u>	<u>5,920,422</u>	<u>7,592,366</u>
Deferred Inflows of Resources				
Property Taxes	7,492,250	0	2,737,751	10,230,001
Unavailable Revenue	4,183,408	1,610,466	263,185	6,057,059
<i>Total Deferred Inflows of Resources</i>	<u>11,675,658</u>	<u>1,610,466</u>	<u>3,000,936</u>	<u>16,287,060</u>
Fund Balances				
Nonspendable	63,470	0	0	63,470
Restricted	17,871,240	3,159,470	2,219,187	23,249,897
Committed	178,169	0	442,587	620,756
Unassigned (Deficit)	0	0	(2,529,204)	(2,529,204)
<i>Total Fund Balances</i>	<u>18,112,879</u>	<u>3,159,470</u>	<u>132,570</u>	<u>21,404,919</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$31,460,481</u>	<u>\$4,769,936</u>	<u>\$9,053,928</u>	<u>\$45,284,345</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$7,466,999	\$0	\$2,727,827	\$10,194,826
Sales Tax	600,000	0	0	600,000
Permissive Motor Vehicle License Tax	442,038	0	0	442,038
Charges for Services	3,320,999	0	10,000	3,330,999
Licenses and Permits	213,699	0	0	213,699
Fines and Forfeitures	254,997	0	47,556	302,553
Intergovernmental	15,605,602	0	3,654,202	19,259,804
Special Assessments	437	374,252	0	374,689
Interest	1,942	0	1,139	3,081
Rentals	36,308	0	0	36,308
Contributions and Donations	196,993	0	0	196,993
Other	1,119,774	0	170,083	1,289,857
<i>Total Revenues</i>	<u>29,259,788</u>	<u>374,252</u>	<u>6,610,807</u>	<u>36,244,847</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,262,204	0	0	2,262,204
Judicial	781,802	0	0	781,802
Public Safety	1,621,625	0	0	1,621,625
Public Works	6,213,999	0	0	6,213,999
Health	6,908,884	0	0	6,908,884
Human Services	12,739,284	0	0	12,739,284
Economic Development and Assistance	36,854	0	0	36,854
Capital Outlay	0	0	10,480,559	10,480,559
Debt Service:				
Principal Retirement	3,960	417,640	0	421,600
Interest and Fiscal Charges	0	113,335	18,172	131,507
<i>Total Expenditures</i>	<u>30,568,612</u>	<u>530,975</u>	<u>10,498,731</u>	<u>41,598,318</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,308,824)</u>	<u>(156,723)</u>	<u>(3,887,924)</u>	<u>(5,353,471)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	39,600	0	0	39,600
Transfers In	1,860,095	1,664,964	1,164,561	4,689,620
Transfers Out	(40,755)	0	(170,751)	(211,506)
<i>Total Other Financing Sources (Uses)</i>	<u>1,858,940</u>	<u>1,664,964</u>	<u>993,810</u>	<u>4,517,714</u>
<i>Net Change in Fund Balances</i>	550,116	1,508,241	(2,894,114)	(835,757)
<i>Fund Balances Beginning of Year</i>	<u>17,562,763</u>	<u>1,651,229</u>	<u>3,026,684</u>	<u>22,240,676</u>
<i>Fund Balances End of Year</i>	<u>\$18,112,879</u>	<u>\$3,159,470</u>	<u>\$132,570</u>	<u>\$21,404,919</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,779,485	\$1,211,238	\$860,406
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	640	0	934
Accounts Receivable	0	133	25,488
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	341,083
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	2,680,899
<i>Total Assets</i>	<u>\$1,780,125</u>	<u>\$1,211,371</u>	<u>\$3,908,810</u>
Liabilities			
Accounts Payable	\$66,512	\$6,069	\$744
Accrued Wages	17,386	4,413	3,500
Contracts Payable	6,553	0	0
Intergovernmental Payable	11,173	4,058	2,318
Matured Compensated Absences Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>101,624</u>	<u>14,540</u>	<u>6,562</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	315,533
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>315,533</u>
Fund Balances			
Nonspendable	640	0	934
Restricted	1,677,861	1,196,831	3,585,781
Committed	0	0	0
<i>Total Fund Balances</i>	<u>1,678,501</u>	<u>1,196,831</u>	<u>3,586,715</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,780,125</u>	<u>\$1,211,371</u>	<u>\$3,908,810</u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Court Technology</u>
\$89,373	\$860	\$54,648	\$9,897	\$134,434	\$80,080
0	0	0	0	0	0
0	0	489	0	0	7,220
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	28,880	68,955	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$89,373</u>	<u>\$860</u>	<u>\$55,137</u>	<u>\$38,777</u>	<u>\$203,389</u>	<u>\$87,300</u>
\$0	\$0	\$679	\$35	\$592	\$961
0	0	2,597	1,125	2,507	1,211
0	0	0	0	3,606	0
0	0	1,955	4,528	1,790	1,095
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>5,231</u>	<u>5,688</u>	<u>8,495</u>	<u>3,267</u>
0	0	0	0	0	0
0	0	0	14,440	46,557	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>14,440</u>	<u>46,557</u>	<u>0</u>
0	0	489	0	0	7,220
89,373	0	49,417	18,649	148,337	76,813
0	860	0	0	0	0
<u>89,373</u>	<u>860</u>	<u>49,906</u>	<u>18,649</u>	<u>148,337</u>	<u>84,033</u>
<u>\$89,373</u>	<u>\$860</u>	<u>\$55,137</u>	<u>\$38,777</u>	<u>\$203,389</u>	<u>\$87,300</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012*

	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$11,223	\$19,703	\$31,849
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	73	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$11,296</u>	<u>\$19,703</u>	<u>\$31,849</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	998	0	2,392
Intergovernmental Payable	0	135	8
Matured Compensated Absences Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>998</u>	<u>135</u>	<u>2,400</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	10,298	19,568	29,449
Committed	0	0	0
<i>Total Fund Balances</i>	<u>10,298</u>	<u>19,568</u>	<u>29,449</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$11,296</u>	<u>\$19,703</u>	<u>\$31,849</u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$325	\$175	\$149,508	\$5,454	\$221,905	\$898
0	0	0	0	0	0
0	0	0	0	0	0
0	0	4,095	320	18,588	0
0	0	0	0	0	0
0	0	0	0	0	13,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$325</u>	<u>\$175</u>	<u>\$153,603</u>	<u>\$5,774</u>	<u>\$240,493</u>	<u>\$13,898</u>
\$0	\$0	\$63	\$0	\$518	\$0
0	0	1,050	74	11,289	536
0	0	0	0	2,140	0
0	0	742	53	10,066	532
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>1,855</u>	<u>127</u>	<u>24,013</u>	<u>1,068</u>
0	0	0	0	0	0
0	0	0	0	0	6,500
0	0	0	0	0	6,500
0	0	0	0	0	0
325	175	151,748	5,647	216,480	6,330
0	0	0	0	0	0
<u>325</u>	<u>175</u>	<u>151,748</u>	<u>5,647</u>	<u>216,480</u>	<u>6,330</u>
<u>\$325</u>	<u>\$175</u>	<u>\$153,603</u>	<u>\$5,774</u>	<u>\$240,493</u>	<u>\$13,898</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012*

	800 System Communication	Motor Vehicle License	Ditch Maintenance
Assets			
Equity in Pooled Cash and Cash Equivalents	\$57,818	\$772,389	\$12,420
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	7,276	0
Accounts Receivable	0	3,588	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	2,508,272	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$57,818</u>	<u>\$3,291,525</u>	<u>\$12,420</u>
Liabilities			
Accounts Payable	\$5,766	\$7,105	\$0
Accrued Wages	1,257	116,874	0
Contracts Payable	4,727	134,409	0
Intergovernmental Payable	6,044	96,777	0
Matured Compensated Absences Payable	0	39,348	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>17,794</u>	<u>394,513</u>	<u>0</u>
Deferred Inflows of Resources			
Property Taxes	0	0	0
Unavailable Revenue	0	2,074,432	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,074,432</u>	<u>0</u>
Fund Balances			
Nonspendable	0	7,276	0
Restricted	0	815,304	12,420
Committed	40,024	0	0
<i>Total Fund Balances</i>	<u>40,024</u>	<u>822,580</u>	<u>12,420</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$57,818</u>	<u>\$3,291,525</u>	<u>\$12,420</u>

<u>Dog and Kennel</u>	<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>
\$62,079	\$1,746	\$2,487,210	\$2,781,697	\$958,571	\$78,015
0	0	0	0	0	0
9,926	0	8,082	0	0	11,994
10,198	0	59	11,194	27,246	25,085
0	0	0	0	0	23,742
0	0	1,100,428	165,043	0	129,019
0	0	3,179,963	1,854,979	0	0
0	0	0	0	0	0
<u>\$82,203</u>	<u>\$1,746</u>	<u>\$6,775,742</u>	<u>\$4,812,913</u>	<u>\$985,817</u>	<u>\$267,855</u>
\$1,645	\$0	\$3,050	\$64,539	\$537	\$13,095
3,440	0	7,779	656	13,778	17,068
1,795	0	211,256	202,929	279	10,690
7,474	0	5,758	6,358	10,230	29,255
0	0	0	0	5,358	0
0	0	0	0	0	0
<u>14,354</u>	<u>0</u>	<u>227,843</u>	<u>274,482</u>	<u>30,182</u>	<u>70,108</u>
0	0	3,100,241	1,808,474	0	0
0	0	1,118,342	201,206	0	72,543
0	0	4,218,583	2,009,680	0	72,543
9,926	0	8,081	0	0	11,994
57,923	1,746	2,321,235	2,528,751	955,635	113,210
0	0	0	0	0	0
<u>67,849</u>	<u>1,746</u>	<u>2,329,316</u>	<u>2,528,751</u>	<u>955,635</u>	<u>125,204</u>
<u>\$82,203</u>	<u>\$1,746</u>	<u>\$6,775,742</u>	<u>\$4,812,913</u>	<u>\$985,817</u>	<u>\$267,855</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012*

	Aging	County Home	Public Assistance
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,058,791	\$54,177	\$1,108,885
Cash and Cash Equivalents In Segregated Accounts	0	0	31,097
Materials and Supplies Inventory	9,648	2,796	4,365
Accounts Receivable	2,610	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	208,842	0	367
Property Taxes Receivable	2,649,971	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$4,929,862</u>	<u>\$56,973</u>	<u>\$1,144,714</u>
Liabilities			
Accounts Payable	\$49,252	\$1,460	\$25,811
Accrued Wages	0	9,993	57,594
Contracts Payable	50,037	1,313	41,997
Intergovernmental Payable	46,717	7,121	76,687
Matured Compensated Absences Payable	6,016	0	0
Interfund Payable	23,622	12	108
<i>Total Liabilities</i>	<u>175,644</u>	<u>19,899</u>	<u>202,197</u>
Deferred Inflows of Resources			
Property Taxes	2,583,535	0	0
Unavailable Revenue	257,363	0	0
<i>Total Deferred Inflows of Resources</i>	<u>2,840,898</u>	<u>0</u>	<u>0</u>
Fund Balances			
Nonspendable	9,649	2,796	4,365
Restricted	1,903,671	0	938,152
Committed	0	34,278	0
<i>Total Fund Balances</i>	<u>1,913,320</u>	<u>37,074</u>	<u>942,517</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$4,929,862</u>	<u>\$56,973</u>	<u>\$1,144,714</u>

<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Law Library Resources</u>	<u>Board of Elections Recount</u>	<u>Wetland Mitigation Bank</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$14,966	\$472,590	\$115,680	\$55	\$51,013	\$416,434	\$16,165,997
0	0	0	0	0	0	31,097
0	0	0	0	0	100	63,470
0	0	8,870	0	0	12,253	149,800
0	0	0	0	0	0	23,742
0	5,878	0	0	0	90,796	4,660,563
0	0	0	0	0	0	7,684,913
0	0	0	0	0	0	2,680,899
<u>\$14,966</u>	<u>\$478,468</u>	<u>\$124,550</u>	<u>\$55</u>	<u>\$51,013</u>	<u>\$519,583</u>	<u>\$31,460,481</u>
\$0	\$0	\$2,873	\$0	\$0	\$11,991	\$263,297
0	0	989	0	0	4,863	279,979
0	0	4,569	0	0	0	679,690
0	0	651	0	0	42,989	374,514
0	0	0	0	0	0	50,722
0	0	0	0	0	0	23,742
0	0	9,082	0	0	59,843	1,671,944
0	0	0	0	0	0	7,492,250
0	0	0	0	0	76,492	4,183,408
0	0	0	0	0	76,492	11,675,658
0	0	0	0	0	100	63,470
14,966	478,468	115,468	55	51,013	280,141	17,871,240
0	0	0	0	0	103,007	178,169
<u>14,966</u>	<u>478,468</u>	<u>115,468</u>	<u>55</u>	<u>51,013</u>	<u>383,248</u>	<u>18,112,879</u>
<u>\$14,966</u>	<u>\$478,468</u>	<u>\$124,550</u>	<u>\$55</u>	<u>\$51,013</u>	<u>\$519,583</u>	<u>\$31,460,481</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	Escrow Interest
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,758,185	292,985	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	131,891	0
Special Assessments	0	0	0	0
Interest	0	0	559	903
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	2,240	286	292,376	0
<i>Total Revenues</i>	<u>1,760,425</u>	<u>293,271</u>	<u>424,826</u>	<u>903</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,619,221	239,421	235,765	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	0	0	0	0
Economic Development and Assistance	0	0	36,854	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>1,619,221</u>	<u>239,421</u>	<u>272,619</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>141,204</u>	<u>53,850</u>	<u>152,207</u>	<u>903</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	95,870	0
Transfers Out	0	0	(17,186)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>78,684</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	141,204	53,850	230,891	903
<i>Fund Balances Beginning of Year</i>	<u>1,537,297</u>	<u>1,142,981</u>	<u>3,355,824</u>	<u>88,470</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,678,501</u></u>	<u><u>\$1,196,831</u></u>	<u><u>\$3,586,715</u></u>	<u><u>\$89,373</u></u>

<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Court Technology</u>	<u>Juvenile Recovery</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	7,860
0	28,591	69,624	258,352	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	1,260	929	0	920	0
<u>0</u>	<u>29,851</u>	<u>70,553</u>	<u>258,352</u>	<u>920</u>	<u>7,860</u>
472	0	0	0	0	0
0	126,566	56,904	239,958	269,813	12,914
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>472</u>	<u>126,566</u>	<u>56,904</u>	<u>239,958</u>	<u>269,813</u>	<u>12,914</u>
<u>(472)</u>	<u>(96,715)</u>	<u>13,649</u>	<u>18,394</u>	<u>(268,893)</u>	<u>(5,054)</u>
0	0	0	0	0	0
0	91,921	0	0	256,000	0
0	0	0	0	0	0
<u>0</u>	<u>91,921</u>	<u>0</u>	<u>0</u>	<u>256,000</u>	<u>0</u>
<u>(472)</u>	<u>(4,794)</u>	<u>13,649</u>	<u>18,394</u>	<u>(12,893)</u>	<u>(5,054)</u>
<u>1,332</u>	<u>54,700</u>	<u>5,000</u>	<u>129,943</u>	<u>96,926</u>	<u>15,352</u>
<u>\$860</u>	<u>\$49,906</u>	<u>\$18,649</u>	<u>\$148,337</u>	<u>\$84,033</u>	<u>\$10,298</u>

(continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2012*

	Juvenile Court Special Projects	Probate Court Special Projects	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	10,429	14,805	50	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	50
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>10,429</u>	<u>14,805</u>	<u>50</u>	<u>50</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	9,163	12,386	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>9,163</u>	<u>12,386</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,266</u>	<u>2,419</u>	<u>50</u>	<u>50</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,266	2,419	50	50
<i>Fund Balances Beginning of Year</i>	<u>18,302</u>	<u>27,030</u>	<u>275</u>	<u>125</u>
<i>Fund Balances End of Year</i>	<u><u>\$19,568</u></u>	<u><u>\$29,449</u></u>	<u><u>\$325</u></u>	<u><u>\$175</u></u>

Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
\$0	\$0	\$0	\$0	\$0	\$0
0	0	600,000	0	0	0
0	0	0	0	0	442,038
68,156	6,520	0	0	0	8,947
0	0	0	0	0	0
0	0	0	0	0	60,022
0	0	194,948	32,500	0	4,984,799
0	0	0	0	0	0
0	0	0	0	0	480
0	0	0	0	36,308	0
0	0	0	0	0	0
0	0	18,588	0	1,713	33,239
<u>68,156</u>	<u>6,520</u>	<u>813,536</u>	<u>32,500</u>	<u>38,021</u>	<u>5,529,525</u>
0	0	0	0	0	0
54,098	0	0	0	0	0
0	7,039	749,008	26,265	235,525	0
0	0	0	0	0	6,210,084
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	3,960
<u>54,098</u>	<u>7,039</u>	<u>749,008</u>	<u>26,265</u>	<u>235,525</u>	<u>6,214,044</u>
<u>14,058</u>	<u>(519)</u>	<u>64,528</u>	<u>6,235</u>	<u>(197,504)</u>	<u>(684,519)</u>
0	0	0	0	0	39,600
0	0	0	0	199,455	258,000
0	0	0	0	0	0
0	0	0	0	199,455	297,600
14,058	(519)	64,528	6,235	1,951	(386,919)
137,690	6,166	151,952	95	38,073	1,209,499
<u>\$151,748</u>	<u>\$5,647</u>	<u>\$216,480</u>	<u>\$6,330</u>	<u>\$40,024</u>	<u>\$822,580</u>

(continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2012*

	Ditch Maintenance	Dog and Kennel	EPA Water Pollution	Mental Health
Revenues				
Property Taxes	\$0	\$0	\$0	\$3,089,794
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	6,045	0	0
Licenses and Permits	0	125,607	0	0
Fines and Forfeitures	0	13,510	0	0
Intergovernmental	0	0	0	2,872,575
Special Assessments	437	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	76,041	0	0
Other	0	20,478	0	246,053
<i>Total Revenues</i>	437	241,681	0	6,208,422
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	241,433	0	6,667,451
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	0	241,433	0	6,667,451
<i>Excess of Revenues Over (Under) Expenditures</i>	437	248	0	(459,029)
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	0	416,420
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	416,420
<i>Net Change in Fund Balances</i>	437	248	0	(42,609)
<i>Fund Balances Beginning of Year</i>	11,983	67,601	1,746	2,371,925
<i>Fund Balances End of Year</i>	\$12,420	\$67,849	\$1,746	\$2,329,316

Children's Services Levy	Child Support Enforcement	Transportation Administration	Aging	County Home	Public Assistance
\$1,802,380	\$0	\$0	\$2,574,825	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	366,432	439,935	2,139	285,503	0
0	0	0	0	0	0
0	0	0	0	0	0
2,023,654	668,291	730,077	665,652	0	2,587,805
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,555	0	0	76,840	1,700	15,001
81,621	7	9,153	106,596	666	93,398
<u>3,917,210</u>	<u>1,034,730</u>	<u>1,179,165</u>	<u>3,426,052</u>	<u>287,869</u>	<u>2,696,204</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,297,573	957,784	1,374,808	3,093,674	596,411	2,419,034
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>4,297,573</u>	<u>957,784</u>	<u>1,374,808</u>	<u>3,093,674</u>	<u>596,411</u>	<u>2,419,034</u>
<u>(380,363)</u>	<u>76,946</u>	<u>(195,643)</u>	<u>332,378</u>	<u>(308,542)</u>	<u>277,170</u>
0	0	0	0	0	0
0	0	53,045	0	330,000	88,617
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,569)</u>
<u>0</u>	<u>0</u>	<u>53,045</u>	<u>0</u>	<u>330,000</u>	<u>65,048</u>
<u>(380,363)</u>	<u>76,946</u>	<u>(142,598)</u>	<u>332,378</u>	<u>21,458</u>	<u>342,218</u>
<u>2,909,114</u>	<u>878,689</u>	<u>267,802</u>	<u>1,580,942</u>	<u>15,616</u>	<u>600,299</u>
<u>\$2,528,751</u>	<u>\$955,635</u>	<u>\$125,204</u>	<u>\$1,913,320</u>	<u>\$37,074</u>	<u>\$942,517</u>

(continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2012*

	Farmland Preservation	Municipal Road Tax	Law Library Resources
Revenues			
Property Taxes	\$0	\$0	\$0
Sales Tax	0	0	0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	168,717
Intergovernmental	0	107,578	0
Special Assessments	0	0	0
Interest	0	0	0
Rentals	0	0	0
Contributions and Donations	0	0	0
Other	0	0	5,880
<i>Total Revenues</i>	<u>0</u>	<u>107,578</u>	<u>174,597</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	167,325
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	3,915	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Debt Service:			
Principal Retirement	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>3,915</u>	<u>167,325</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>103,663</u>	<u>7,272</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	103,663	7,272
<i>Fund Balances Beginning of Year</i>	<u>14,966</u>	<u>374,805</u>	<u>108,196</u>
<i>Fund Balances End of Year</i>	<u><u>\$14,966</u></u>	<u><u>\$478,468</u></u>	<u><u>\$115,468</u></u>

<u>Board of Elections Recount</u>	<u>Wetland Mitigation Bank</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$0	\$7,466,999
0	0	0	600,000
0	0	0	442,038
55	51,013	9,800	3,320,999
0	0	88,092	213,699
0	0	4,838	254,997
0	0	249,265	15,605,602
0	0	0	437
0	0	0	1,942
0	0	0	36,308
0	0	17,856	196,993
0	0	204,371	1,119,774
<u>55</u>	<u>51,013</u>	<u>574,222</u>	<u>29,259,788</u>
0	0	0	2,262,204
0	0	0	781,802
0	0	603,788	1,621,625
0	0	0	6,213,999
0	0	0	6,908,884
0	0	0	12,739,284
0	0	0	36,854
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,960</u>
<u>0</u>	<u>0</u>	<u>603,788</u>	<u>30,568,612</u>
<u>55</u>	<u>51,013</u>	<u>(29,566)</u>	<u>(1,308,824)</u>
0	0	0	39,600
0	0	70,767	1,860,095
<u>0</u>	<u>0</u>	<u>0</u>	<u>(40,755)</u>
<u>0</u>	<u>0</u>	<u>70,767</u>	<u>1,858,940</u>
55	51,013	41,201	550,116
<u>0</u>	<u>0</u>	<u>342,047</u>	<u>17,562,763</u>
<u>\$55</u>	<u>\$51,013</u>	<u>\$383,248</u>	<u>\$18,112,879</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,574,536	\$309,868	\$1,350,214	\$1,806,132
Accounts Receivable	0	2,265	0	0
Intergovernmental Receivable	0	0	179,226	0
Property Taxes Receivable	0	0	2,808,153	0
<i>Total Assets</i>	<u>\$1,574,536</u>	<u>\$312,133</u>	<u>\$4,337,593</u>	<u>\$1,806,132</u>
Liabilities				
Accounts Payable	\$1,750	\$0	\$0	\$65,141
Contracts Payable	98,084	0	0	206,598
Accrued Interest Payable	5,667	0	0	15,111
Notes Payable	1,504,778	0	0	4,012,743
<i>Total Liabilities</i>	<u>1,610,279</u>	<u>0</u>	<u>0</u>	<u>4,299,593</u>
Deferred Inflows of Resources				
Property Taxes	0	0	2,737,751	0
Unavailable Revenue	0	0	249,628	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>2,987,379</u>	<u>0</u>
Fund Balances				
Restricted	0	312,133	1,350,214	0
Committed	0	0	0	0
Unassigned (Deficit)	(35,743)	0	0	(2,493,461)
<i>Total Fund Balances (Deficit)</i>	<u>(35,743)</u>	<u>312,133</u>	<u>1,350,214</u>	<u>(2,493,461)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,574,536</u>	<u>\$312,133</u>	<u>\$4,337,593</u>	<u>\$1,806,132</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>
\$289,580	\$153,007	\$144,522	\$419,473	\$6,047,332
0	0	0	0	2,265
0	0	16,952	0	196,178
0	0	0	0	2,808,153
<u>\$289,580</u>	<u>\$153,007</u>	<u>\$161,474</u>	<u>\$419,473</u>	<u>\$9,053,928</u>
\$0	\$0	\$0	\$0	\$66,891
0	0	10,550	0	315,232
0	0	0	0	20,778
0	0	0	0	5,517,521
0	0	10,550	0	5,920,422
0	0	0	0	2,737,751
0	0	13,557	0	263,185
0	0	13,557	0	3,000,936
0	0	137,367	419,473	2,219,187
289,580	153,007	0	0	442,587
0	0	0	0	(2,529,204)
<u>289,580</u>	<u>153,007</u>	<u>137,367</u>	<u>419,473</u>	<u>132,570</u>
<u>\$289,580</u>	<u>\$153,007</u>	<u>\$161,474</u>	<u>\$419,473</u>	<u>\$9,053,928</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$2,727,827	\$0
Charges for Services	0	10,000	0	0
Fines and Forfeitures	0	47,556	0	0
Intergovernmental	247,450	0	2,703,805	0
Interest	899	0	0	0
Other	0	1,104	57,936	0
<i>Total Revenues</i>	<u>248,349</u>	<u>58,660</u>	<u>5,489,568</u>	<u>0</u>
Expenditures				
Capital Outlay	652,788	85,944	5,840,859	3,256,473
Debt Service:				
Interest and Fiscal Charges	10,798	0	0	7,374
<i>Total Expenditures</i>	<u>663,586</u>	<u>85,944</u>	<u>5,840,859</u>	<u>3,263,847</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(415,237)</u>	<u>(27,284)</u>	<u>(351,291)</u>	<u>(3,263,847)</u>
Other Financing Sources (Uses)				
Transfers In	892,855	25,000	0	229,520
Transfers Out	0	0	(150,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>892,855</u>	<u>25,000</u>	<u>(150,000)</u>	<u>229,520</u>
<i>Net Change in Fund Balances</i>	477,618	(2,284)	(501,291)	(3,034,327)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(513,361)</u>	<u>314,417</u>	<u>1,851,505</u>	<u>540,866</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$35,743)</u></u>	<u><u>\$312,133</u></u>	<u><u>\$1,350,214</u></u>	<u><u>(\$2,493,461)</u></u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$2,727,827
0	0	0	0	10,000
0	0	0	0	47,556
0	295,823	407,124	0	3,654,202
212	28	0	0	1,139
48,481	35,951	26,611	0	170,083
48,693	331,802	433,735	0	6,610,807
0	328,039	312,284	4,172	10,480,559
0	0	0	0	18,172
0	328,039	312,284	4,172	10,498,731
48,693	3,763	121,451	(4,172)	(3,887,924)
0	17,186	0	0	1,164,561
(20,751)	0	0	0	(170,751)
(20,751)	17,186	0	0	993,810
27,942	20,949	121,451	(4,172)	(2,894,114)
261,638	132,058	15,916	423,645	3,026,684
\$289,580	\$153,007	\$137,367	\$419,473	\$132,570

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.

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 commercial activity 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 Public Housing
Ohio Housing Trust
County Home Resident Trust

Law Enforcement Trust - Sheriff
Over/Double
Sheriff's Inmate
Undivided Township Gas
Undivided Estate Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Geauga, Ashtabula, Portage Partnership
Public Defender Fees

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
District Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,767,699	\$2,501,384	\$2,220,911	\$2,048,172
Property Taxes Receivable	533,178	529,994	533,178	529,994
<i>Total Assets</i>	<u>\$2,300,877</u>	<u>\$3,031,378</u>	<u>\$2,754,089</u>	<u>\$2,578,166</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$2,300,877</u>	<u>\$3,031,378</u>	<u>\$2,754,089</u>	<u>\$2,578,166</u>
 Park Board				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,391,869	\$10,785,651	\$8,880,913	\$7,296,607
Cash and Cash Equivalents In Segregated Accounts	5,539	0	2,988	2,551
Property Taxes Receivable	6,317,803	6,319,081	6,317,803	6,319,081
<i>Total Assets</i>	<u>\$11,715,211</u>	<u>\$17,104,732</u>	<u>\$15,201,704</u>	<u>\$13,618,239</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$11,715,211</u>	<u>\$17,104,732</u>	<u>\$15,201,704</u>	<u>\$13,618,239</u>
 Family First Council				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$346,174	\$1,248,427	\$1,201,745	\$392,856
<i>Liabilities</i>				
Undistributed Monies	<u>\$346,174</u>	<u>\$1,248,427</u>	<u>\$1,201,745</u>	<u>\$392,856</u>
 Emergency Management Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$147,368	\$488,086	\$381,930	\$253,524
<i>Liabilities</i>				
Undistributed Monies	<u>\$147,368</u>	<u>\$488,086</u>	<u>\$381,930</u>	<u>\$253,524</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$159,060	\$423,503	\$359,919	\$222,644
<i>Liabilities</i>				
Undistributed Monies	\$159,060	\$423,503	\$359,919	\$222,644
Geauga/Trumbull Solid Waste District				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,065,936	\$1,582,737	\$1,425,769	\$2,222,904
Cash and Cash Equivalents In Segregated Accounts	45,149	94,630	0	139,779
<i>Total Assets</i>	\$2,111,085	\$1,677,367	\$1,425,769	\$2,362,683
<i>Liabilities</i>				
Undistributed Monies	\$2,111,085	\$1,677,367	\$1,425,769	\$2,362,683
Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$16,948	\$1,558	\$0	\$18,506
<i>Liabilities</i>				
Due to Others	\$16,948	\$1,558	\$0	\$18,506
Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$407	\$3,212	\$3,265	\$354
<i>Liabilities</i>				
Undistributed Monies	\$407	\$3,212	\$3,265	\$354

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Court Agency				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$792,626	\$319,294	\$0	\$1,111,920
<i>Liabilities</i>				
Undistributed Monies	\$792,626	\$319,294	\$0	\$1,111,920
Emergency Planning				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$47,625	\$20,134	\$34,555	\$33,204
<i>Liabilities</i>				
Due to Others	\$47,625	\$20,134	\$34,555	\$33,204
Hotel/Motel Excise Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$9,979	\$68,412	\$61,015	\$17,376
<i>Liabilities</i>				
Intergovernmental Payable	\$9,979	\$68,412	\$61,015	\$17,376
Law Enforcement Trust - Prosecutor				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$23,206	\$0	\$4,800	\$18,406
<i>Liabilities</i>				
Intergovernmental Payable	\$23,206	\$0	\$4,800	\$18,406

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Law Enforcement Trust - Sheriff				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,947	\$787	\$0	\$2,734
Cash and Cash Equivalents In Segregated Accounts	228,307	0	89,306	139,001
<i>Total Assets</i>	<u>\$230,254</u>	<u>\$787</u>	<u>\$89,306</u>	<u>\$141,735</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$230,254</u>	<u>\$787</u>	<u>\$89,306</u>	<u>\$141,735</u>
Law Library				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$0	\$0	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$4,453</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,453</u>
Ohio Elections Commission				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$760	\$40	\$800	\$0
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$760</u>	<u>\$40</u>	<u>\$800</u>	<u>\$0</u>
Over/Double				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$91,405	\$329,026	\$329,958	\$90,473
<i>Liabilities</i>				
Due to Others	<u>\$91,405</u>	<u>\$329,026</u>	<u>\$329,958</u>	<u>\$90,473</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,045,980	\$37,841,147	\$38,047,542	\$839,585
<i>Liabilities</i>				
Payroll Withholdings	\$1,045,980	\$37,841,147	\$38,047,542	\$839,585
Real Estate Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$672,152	\$2,445,442	\$2,392,513	\$725,081
<i>Liabilities</i>				
Undistributed Monies	\$672,152	\$2,445,442	\$2,392,513	\$725,081
Sheriff's Civil				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$357,006	\$119,789	\$0	\$476,795
<i>Liabilities</i>				
Undistributed Monies	\$357,006	\$119,789	\$0	\$476,795
Sheriff's Inmate				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$13,818	\$0	\$4,377	\$9,441
<i>Liabilities</i>				
Undistributed Monies	\$13,818	\$0	\$4,377	\$9,441

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Telephone Rotary				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$103,522	\$103,522	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$103,522	\$103,522	\$0
Undivided Township Gas				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,492,547	\$1,492,547	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$1,492,547	\$1,492,547	\$0
Undivided Cigarette Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,979	\$8,515	\$9,877	\$617
<i>Liabilities</i>				
Intergovernmental Payable	\$1,979	\$8,515	\$9,877	\$617
Undivided Estate Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,786,553	\$4,194,534	\$5,654,497	\$1,326,590
<i>Liabilities</i>				
Intergovernmental Payable	\$2,786,553	\$4,194,534	\$5,654,497	\$1,326,590

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Undivided Intangible Tax				
<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
Undivided Library and Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$2,909,565	\$2,909,565	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$2,909,565	\$2,909,565	\$10
Undivided Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,413,527	\$1,413,527	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$1,413,527	\$1,413,527	\$0
Undivided Manufactured Home Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$39,516	\$486,668	\$481,895	\$44,289
<i>Liabilities</i>				
Undistributed Monies	\$39,516	\$486,668	\$481,895	\$44,289

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Undivided Public Housing				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$23,452	\$23,452	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$23,452	\$23,452	\$28,975
Undivided Tangible Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$35,497	\$6,424	\$0	\$41,921
<i>Liabilities</i>				
Intergovernmental Payable	\$35,497	\$6,424	\$0	\$41,921
Undivided Real Estate				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$6,203,356	\$161,966,336	\$164,424,043	\$3,745,649
Receivables				
Property Taxes	171,049,700	173,813,024	171,049,700	173,813,024
Special Assessments	2,343,474	2,458,361	2,343,474	2,458,361
<i>Total Assets</i>	<u>\$179,596,530</u>	<u>\$338,237,721</u>	<u>\$337,817,217</u>	<u>\$180,017,034</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$179,596,530</u>	<u>\$338,237,721</u>	<u>\$337,817,217</u>	<u>\$180,017,034</u>
Undivided Forfeited Land				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,098	\$1,273	\$3,173	\$198
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$2,098</u>	<u>\$1,273</u>	<u>\$3,173</u>	<u>\$198</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2012*

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
Ohio Housing Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	238,233	505,028	593,053	150,208
<i>Liabilities</i>				
Intergovernmental Payable	238,233	505,028	593,053	150,208
Geauga, Ashtabula, Portage Partnership				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	1,759	\$0	\$0	1,759
<i>Liabilities</i>				
Undistributed Monies	1,759	\$0	\$0	1,759
County Home Resident Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	9,872	9,872	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	9,872	9,872	\$0
Public Defender Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	990	3,799	4,167	622
<i>Liabilities</i>				
Undistributed Monies	990	3,799	4,167	622

(continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (continued)

For the Year Ended December 31, 2012

	Beginning Balance 1/1/2012	Additions	Deletions	Ending Balance 12/31/2012
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,147,292	\$230,863,050	\$232,464,025	\$19,546,317
Cash and Cash Equivalents In Segregated Accounts	1,482,599	535,271	101,471	1,916,399
Receivables:				
Property Taxes	177,900,681	180,662,099	177,900,681	180,662,099
Special Assessments	2,343,474	2,458,361	2,343,474	2,458,361
Total Assets	\$202,874,046	\$414,518,781	\$412,809,651	\$204,583,176
Liabilities				
Intergovernmental Payable	\$182,985,064	\$348,838,373	\$350,049,377	\$181,774,060
Undistributed Monies	18,687,024	27,488,543	24,348,219	21,827,348
Due to Others	155,978	350,718	364,513	142,183
Payroll Withholdings	1,045,980	37,841,147	38,047,542	839,585
Total Liabilities	\$202,874,046	\$414,518,781	\$412,809,651	\$204,583,176

**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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,553,911	\$7,314,664	\$7,512,624	\$197,960
Sales Tax	10,400,000	11,350,000	11,095,305	(254,695)
Charges for Services	2,543,750	3,693,750	4,274,800	581,050
Licenses and Permits	6,800	6,800	8,553	1,753
Fines and Forfeitures	115,852	115,852	221,256	105,404
Intergovernmental	2,319,547	2,287,539	2,663,750	376,211
Interest	456,000	456,000	576,614	120,614
Rentals	150,000	150,000	165,518	15,518
Other	630,299	630,299	683,601	53,302
<i>Total Revenues</i>	<u>24,176,159</u>	<u>26,004,904</u>	<u>27,202,021</u>	<u>1,197,117</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	614,174	619,124	595,953	23,171
Materials and Supplies	10,000	10,000	6,324	3,676
Contract Services	88,350	88,350	54,476	33,874
Other	1,433,521	1,146,998	1,027,199	119,799
Capital Outlay	57,000	61,000	22,600	38,400
Microfilm Board				
Personal Services	200,850	203,650	198,335	5,315
Materials and Supplies	3,000	3,000	2,257	743
Other	10,450	12,450	10,629	1,821
Capital Outlay	1,900	1,900	1,589	311
Auditor				
Personal Services	695,857	693,167	691,771	1,396
Materials and Supplies	7,000	5,000	4,182	818
Contract Services	133,090	36,590	30,380	6,210
Other	114,000	116,000	40,230	75,770
Capital Outlay	1,500	12,950	12,500	450
Treasurer				
Personal Services	249,651	252,111	243,373	8,738
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	34,000	34,000	30,000	4,000
Other	62,900	67,900	67,500	400
Capital Outlay	2,000	2,000	0	2,000

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$1,100,136	\$1,127,689	\$1,071,690	\$55,999
Materials and Supplies	18,950	18,950	15,001	3,949
Contract Services	14,165	14,165	6,511	7,654
Other	81,482	78,386	71,693	6,693
 Budget Commission				
Materials and Supplies	300	300	125	175
 Bureau of Inspection				
Other	0	96,000	95,735	265
 Planning Commission				
Personal Services	130,526	136,029	132,188	3,841
Materials and Supplies	4,500	4,500	4,499	1
Other	17,441	17,441	17,000	441
 Automatic Data Processing Board				
Personal Services	416,204	422,014	365,927	56,087
Materials and Supplies	5,000	5,000	2,616	2,384
Contract Services	424,150	450,150	420,178	29,972
Other	21,375	21,375	21,083	292
Capital Outlay	39,500	39,500	37,488	2,012
 Board of Elections				
Personal Services	739,662	769,002	743,079	25,923
Materials and Supplies	20,000	20,000	15,886	4,114
Contract Services	185,000	203,335	195,915	7,420
Other	21,375	24,375	18,934	5,441
 Maintenance and Operations				
Personal Services	652,975	662,165	628,778	33,387
Materials and Supplies	50,000	50,000	50,000	0
Contract Services	920,000	920,000	659,493	260,507
Other	560,000	560,000	440,751	119,249
Capital Outlay	35,000	35,000	34,814	186
 Recorder				
Personal Services	232,798	241,333	231,898	9,435
Materials and Supplies	10,400	5,000	4,517	483
Other	8,500	13,900	12,760	1,140
 Total General Government Legislative and Executive	<u>9,429,682</u>	<u>9,302,799</u>	<u>8,338,857</u>	<u>963,942</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	\$796,355	\$806,568	\$789,775	\$16,793
Materials and Supplies	4,950	5,347	5,347	0
Contract Services	10,000	10,000	4,500	5,500
Other	13,275	42,915	39,132	3,783
Capital Outlay	1,500	1,500	1,000	500
Jury Commission				
Personal Services	8,691	8,550	6,297	2,253
Materials and Supplies	700	1,001	1,001	0
Other	200	200	200	0
Court of Appeals				
Other	71,000	71,000	63,713	7,287
Juvenile Court				
Personal Services	424,149	440,103	425,792	14,311
Materials and Supplies	6,500	6,055	5,989	66
Contract Services	52,000	71,549	71,549	0
Other	68,700	59,656	59,656	0
Capital Outlay	1,200	1,200	1,199	1
Probate Court				
Personal Services	208,109	213,376	209,795	3,581
Materials and Supplies	7,000	6,000	5,500	500
Contract Services	3,000	3,000	3,000	0
Other	6,660	10,910	9,435	1,475
Capital Outlay	1,000	1,000	1,000	0
Adult Probation				
Personal Services	102,835	102,591	79,394	23,197
Materials and Supplies	700	944	944	0
Juvenile Probation				
Personal Services	290,501	317,051	311,871	5,180
Materials and Supplies	700	1,145	700	445
Contract Services	500	750	500	250
Other	6,740	18,800	12,603	6,197
Capital Outlay	300	300	300	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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Clerk of Courts				
Personal Services	\$492,688	\$498,448	\$484,113	\$14,335
Materials and Supplies	15,450	15,450	15,416	34
Contract Services	2,100	2,100	1,015	1,085
Other	12,000	12,020	9,975	2,045
Capital Outlay	700	700	0	700
Municipal Court				
Personal Services	163,747	157,747	128,816	28,931
Other	6,300	16,300	15,282	1,018
Public Defender				
Personal Services	266,488	277,753	276,599	1,154
Materials and Supplies	2,000	2,000	2,000	0
Contract Services	3,360	3,360	2,825	535
Other	24,696	24,030	24,030	0
Capital Outlay	0	2,663	2,663	0
Total General Government				
Judicial	3,076,794	3,214,082	3,072,926	141,156
Public Safety				
Detention Home				
Other	295,000	295,000	294,465	535
Coroner				
Personal Services	74,761	72,536	71,278	1,258
Materials and Supplies	750	950	220	730
Contract Services	60,000	72,200	64,787	7,413
Other	2,040	40	0	40
Lab and Morgue				
Personal Services	300	2,625	2,424	201
Materials and Supplies	2,500	1,250	1,250	0
Other	50,000	46,000	37,605	8,395
Capital Outlay	2,000	2,000	1,124	876
Sheriff				
Personal Services	8,301,583	8,585,863	8,545,377	40,486
Materials and Supplies	422,375	567,600	564,764	2,836
Contract Services	119,800	208,590	201,388	7,202
Other	99,185	83,692	82,471	1,221
Capital Outlay	224,275	282,095	260,507	21,588

(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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building Department				
Personal Services	\$246,740	\$272,195	\$240,099	\$32,096
Materials and Supplies	2,200	2,663	1,608	1,055
Contract Services	26,200	28,700	26,419	2,281
Other	4,700	4,237	3,906	331
Total Public Safety	<u>9,934,409</u>	<u>10,528,236</u>	<u>10,399,692</u>	<u>128,544</u>
Public Works				
Engineer				
Personal Services	145,945	148,075	134,074	14,001
Materials and Supplies	3,000	3,000	1,061	1,939
Other	5,000	5,000	4,216	784
Capital Outlay	1,000	1,000	0	1,000
Total Public Works	<u>154,945</u>	<u>157,075</u>	<u>139,351</u>	<u>17,724</u>
Health				
Other Agriculture Programs Grants	518,135	518,135	515,866	2,269
Other Health Programs Grants	<u>313,871</u>	<u>363,871</u>	<u>198,540</u>	<u>165,331</u>
Total Health	<u>832,006</u>	<u>882,006</u>	<u>714,406</u>	<u>167,600</u>
Human Services				
Veterans Services				
Personal Services	232,245	235,053	225,393	9,660
Other	198,500	202,352	108,095	94,257
Capital Outlay	20,000	20,000	14,435	5,565
Total Human Services	<u>450,745</u>	<u>457,405</u>	<u>347,923</u>	<u>109,482</u>
<i>Total Expenditures</i>	<u>23,878,581</u>	<u>24,541,603</u>	<u>23,013,155</u>	<u>1,528,448</u>
<i>Excess of Revenues Over Expenditures</i>	<u>297,578</u>	<u>1,463,301</u>	<u>4,188,866</u>	<u>2,725,565</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$500,000	\$499,429	(\$571)
Advances In	2,085,000	85,000	42,891	(42,109)
Advances Out	(17,891)	(17,891)	(17,891)	0
Transfers Out	(2,359,049)	(6,257,085)	(4,174,686)	2,082,399
<i>Total Other Financing Sources (Uses)</i>	<u>(291,940)</u>	<u>(5,689,976)</u>	<u>(3,650,257)</u>	<u>2,039,719</u>
<i>Net Change in Fund Balance</i>	5,638	(4,226,675)	538,609	4,765,284
Fund Balance at Beginning of Year	4,843,700	4,843,700	4,843,700	0
Unexpended Prior Year Encumbrances	249,889	249,889	249,889	0
<i>Fund Balance at End of Year</i>	<u>\$5,099,227</u>	<u>\$866,914</u>	<u>\$5,632,198</u>	<u>\$4,765,284</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,926,275	\$8,376,594	\$8,972,024	\$595,430
Charges for Services	950,000	950,000	1,141,596	191,596
Intergovernmental	8,267,963	7,857,689	8,510,577	652,888
Interest	200	200	143	(57)
Contributions and Donations	60,000	60,000	72,720	12,720
Other	16,000	16,000	36,904	20,904
<i>Total Revenues</i>	<u>17,220,438</u>	<u>17,260,483</u>	<u>18,733,964</u>	<u>1,473,481</u>
Expenditures				
Current:				
Human Services				
Personal Services	10,895,950	10,895,950	10,106,670	789,280
Materials and Supplies	759,000	859,000	803,907	55,093
Contract Services	5,226,000	6,260,000	5,998,718	261,282
Other	659,600	659,600	597,484	62,116
Capital Outlay	325,000	225,000	136,626	88,374
<i>Total Expenditures</i>	<u>17,865,550</u>	<u>18,899,550</u>	<u>17,643,405</u>	<u>1,256,145</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(645,112)</u>	<u>(1,639,067)</u>	<u>1,090,559</u>	<u>2,729,626</u>
Other Financing Sources (Uses)				
Transfers In	1,240,000	1,240,000	0	(1,240,000)
Transfers Out	(350,000)	(360,000)	(350,000)	10,000
<i>Total Other Financing Sources (Uses)</i>	<u>890,000</u>	<u>880,000</u>	<u>(350,000)</u>	<u>(1,230,000)</u>
<i>Net Change in Fund Balance</i>	244,888	(759,067)	740,559	1,499,626
Fund Balance Beginning of Year	9,164,971	9,164,971	9,164,971	0
Unexpended Prior Year Encumbrances	123,535	123,535	123,535	0
<i>Fund Balance End of Year</i>	<u><u>\$9,533,394</u></u>	<u><u>\$8,529,439</u></u>	<u><u>\$10,029,065</u></u>	<u><u>\$1,499,626</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Water Resources
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$4,808,353	\$4,808,353	\$5,076,252	\$267,899
Interest	10,000	10,000	1,972	(8,028)
Tap-in Fees	0	0	235,000	235,000
OPWC Loan Proceeds	0	0	37,807	37,807
OWDA Loan Proceeds	0	0	1,195,639	1,195,639
Other	1,125,000	1,125,000	161,900	(963,100)
Intergovernmental	0	0	400,000	400,000
Special Assessments	1,241,647	1,241,647	1,127,860	(113,787)
<i>Total Revenues</i>	<u>7,185,000</u>	<u>7,185,000</u>	<u>8,236,430</u>	<u>1,051,430</u>
Expenses				
Personal Services	1,943,915	1,941,887	1,830,772	111,115
Materials and Supplies	413,800	470,300	386,687	83,613
Contract Services	1,758,000	1,839,838	1,803,727	36,111
Other	88,425	125,229	122,703	2,526
Capital Outlay	648,000	1,812,960	1,812,960	0
Principal Retirement	918,000	1,048,950	1,048,780	170
Interest and Fiscal Charges	577,064	474,614	474,592	22
<i>Total Expenses</i>	<u>6,347,204</u>	<u>7,713,778</u>	<u>7,480,221</u>	<u>233,557</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	837,796	(528,778)	756,209	1,284,987
Transfers In	184,064	204,564	80,000	(124,564)
<i>Net Change in Fund Equity</i>	1,021,860	(324,214)	836,209	1,160,423
Fund Equity Beginning of Year	2,714,964	2,714,964	2,714,964	0
Unexpended Prior Year Encumbrances	180,479	180,479	180,479	0
<i>Fund Equity End of Year</i>	<u>\$3,917,303</u>	<u>\$2,571,229</u>	<u>\$3,731,652</u>	<u>\$1,160,423</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$715,000	\$715,000	\$1,004,735	\$289,735
Tap-in Fees	35,000	35,000	71,550	36,550
Total Revenues	<u>750,000</u>	<u>750,000</u>	<u>1,076,285</u>	<u>326,285</u>
Expenses:				
Personal Services	138,101	99,684	61,621	38,063
Materials and Supplies	45,000	60,000	58,864	1,136
Contract Services	450,000	878,417	789,516	88,901
Other	5,750	5,750	5,109	641
Capital Outlay	34,000	46,500	40,092	6,408
Total Expenses	<u>672,851</u>	<u>1,090,351</u>	<u>955,202</u>	<u>135,149</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	77,149	(340,351)	121,083	191,136
Transfers Out	<u>(30,000)</u>	<u>(50,000)</u>	<u>(47,428)</u>	<u>2,572</u>
Net Change in Fund Equity	47,149	(390,351)	73,655	464,006
Fund Equity Beginning of Year	614,548	614,548	614,548	0
Unexpended Prior Year Encumbrances	<u>41,976</u>	<u>41,976</u>	<u>41,976</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$703,673</u></u>	<u><u>\$266,173</u></u>	<u><u>\$730,179</u></u>	<u><u>\$464,006</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$409	\$409	\$1,568	\$1,159
Special Assessments	11,559	11,559	11,559	0
Total Revenues	<u>11,968</u>	<u>11,968</u>	<u>13,127</u>	<u>1,159</u>
Expenses				
Personal Services	10,611	10,611	10,484	127
Materials and Supplies	200	200	0	200
Contract Services	20,000	19,500	0	19,500
Other	2,944	3,444	2,560	884
Total Expenses	<u>33,755</u>	<u>33,755</u>	<u>13,044</u>	<u>20,711</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(21,787)	(21,787)	83	21,870
Transfers In	<u>33,000</u>	<u>33,000</u>	<u>14,000</u>	<u>(19,000)</u>
Net Change in Fund Equity	11,213	11,213	14,083	2,870
Fund Equity Beginning of Year	<u>25,128</u>	<u>25,128</u>	<u>25,128</u>	<u>0</u>
Fund Equity End of Year	<u><u>\$36,341</u></u>	<u><u>\$36,341</u></u>	<u><u>\$39,211</u></u>	<u><u>\$2,870</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,300,000	\$1,300,000	\$1,758,185	\$458,185
Other	6,000	6,000	2,240	(3,760)
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,760,425</u>	<u>454,425</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	944,010	959,010	885,130	73,880
Materials and Supplies	34,500	34,500	31,216	3,284
Contract Services	377,000	710,000	708,161	1,839
Other	67,000	82,000	76,438	5,562
Capital Outlay	25,000	90,000	88,110	1,890
<i>Total Expenditures</i>	<u>1,447,510</u>	<u>1,875,510</u>	<u>1,789,055</u>	<u>86,455</u>
<i>Net Change in Fund Balance</i>	(141,510)	(569,510)	(28,630)	540,880
Fund Balance Beginning of Year	1,585,615	1,585,615	1,585,615	0
Unexpended Prior Year Encumbrances	49,983	49,983	49,983	0
<i>Fund Balance End of Year</i>	<u><u>\$1,494,088</u></u>	<u><u>\$1,066,088</u></u>	<u><u>\$1,606,968</u></u>	<u><u>\$540,880</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$292,985	\$192,985
Other	0	0	153	153
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>293,138</u>	<u>193,138</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	232,956	242,351	211,667	30,684
Materials and Supplies	4,000	4,000	3,499	501
Other	34,000	34,000	31,602	2,398
Capital Outlay	10,000	10,000	1,500	8,500
<i>Total Expenditures</i>	<u>280,956</u>	<u>290,351</u>	<u>248,268</u>	<u>42,083</u>
<i>Net Change in Fund Balance</i>	(180,956)	(190,351)	44,870	235,221
Fund Balance Beginning of Year	1,145,025	1,145,025	1,145,025	0
Unexpended Prior Year Encumbrances	2,110	2,110	2,110	0
<i>Fund Balance End of Year</i>	<u><u>\$966,179</u></u>	<u><u>\$956,784</u></u>	<u><u>\$1,192,005</u></u>	<u><u>\$235,221</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Administration
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$252,600	\$252,600	\$106,341	(\$146,259)
Interest	3,000	3,000	559	(2,441)
Other	539,000	539,000	56,671	(482,329)
<i>Total Revenues</i>	<u>794,600</u>	<u>794,600</u>	<u>163,571</u>	<u>(631,029)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	202,655	197,079	176,599	20,480
Materials and Supplies	3,500	3,500	3,500	0
Contract Services	1,500	2,500	1,996	504
Other	56,300	56,300	54,829	1,471
Capital Outlay	500	500	187	313
Total Legislative and Executive	<u>264,455</u>	<u>259,879</u>	<u>237,111</u>	<u>22,768</u>
Economic Development and Assistance				
Contract Services	184,000	34,824	34,824	0
Other	593,500	832,500	774,140	58,360
Total Economic Development and Assistance	<u>777,500</u>	<u>867,324</u>	<u>808,964</u>	<u>58,360</u>
<i>Total Expenditures</i>	<u>1,041,955</u>	<u>1,127,203</u>	<u>1,046,075</u>	<u>81,128</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(247,355)</u>	<u>(332,603)</u>	<u>(882,504)</u>	<u>(549,901)</u>
Other Financing Sources (Uses)				
Transfers In	153,800	153,800	95,870	(57,930)
Transfers Out	(123,000)	(123,576)	(17,186)	106,390
<i>Total Other Financing Sources (Uses)</i>	<u>30,800</u>	<u>30,224</u>	<u>78,684</u>	<u>48,460</u>
<i>Net Change in Fund Balance</i>	<u>(216,555)</u>	<u>(302,379)</u>	<u>(803,820)</u>	<u>(501,441)</u>
Fund Balance Beginning of Year	1,148,828	1,148,828	1,148,828	0
Unexpended Prior Year Encumbrances	1,213	1,213	1,213	0
<i>Fund Balance End of Year</i>	<u>\$933,486</u>	<u>\$847,662</u>	<u>\$346,221</u>	<u>(\$501,441)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Escrow Interest
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$300	\$300	\$915	\$615
Expenditures				
	0	0	0	0
<i>Net Change in Fund Balance</i>	300	300	915	615
Fund Balance Beginning of Year	88,451	88,451	88,451	0
<i>Fund Balance End of Year</i>	<u>\$88,751</u>	<u>\$88,751</u>	<u>\$89,366</u>	<u>\$615</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, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$500	\$500	\$0	(\$500)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	<u>500</u>	<u>500</u>	<u>472</u>	<u>28</u>
<i>Net Change in Fund Balance</i>	0	0	(472)	(472)
Fund Balance Beginning of Year	<u>1,332</u>	<u>1,332</u>	<u>1,332</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,332</u></u>	<u><u>\$1,332</u></u>	<u><u>\$860</u></u>	<u><u>(\$472)</u></u>

Geauga County, Ohio

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

CASA

Budget Basis

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$24,762	\$24,762	\$30,688	\$5,926
Other	1,200	1,200	1,260	60
<i>Total Revenues</i>	<u>25,962</u>	<u>25,962</u>	<u>31,948</u>	<u>5,986</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	110,783	122,003	115,795	6,208
Materials and Supplies	2,200	2,200	2,058	142
Other	9,250	11,250	10,898	352
Capital Outlay	500	500	500	0
<i>Total Expenditures</i>	<u>122,733</u>	<u>135,953</u>	<u>129,251</u>	<u>6,702</u>
<i>Excess of Revenues Under Expenditures</i>	(96,771)	(109,991)	(97,303)	12,688
Other Financing Sources				
Transfers In	91,921	91,921	91,921	0
<i>Net Change in Fund Balance</i>	(4,850)	(18,070)	(5,382)	12,688
Fund Balance Beginning of Year	53,824	53,824	53,824	0
Unexpended Prior Year Encumbrances	1,930	1,930	1,930	0
<i>Fund Balance End of Year</i>	<u><u>\$50,904</u></u>	<u><u>\$37,684</u></u>	<u><u>\$50,372</u></u>	<u><u>\$12,688</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$43,176	\$55,132	\$55,184	\$52
Other	0	0	929	929
<i>Total Revenues</i>	<u>43,176</u>	<u>55,132</u>	<u>56,113</u>	<u>981</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	39,677	50,534	48,884	1,650
Materials and Supplies	0	550	550	0
Other	3,499	7,755	6,973	782
<i>Total Expenditures</i>	<u>43,176</u>	<u>58,839</u>	<u>56,407</u>	<u>2,432</u>
<i>Net Change in Fund Balance</i>	0	(3,707)	(294)	3,413
Fund Balance Beginning of Year	<u>6,289</u>	<u>6,289</u>	<u>6,289</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,289</u></u>	<u><u>\$2,582</u></u>	<u><u>\$5,995</u></u>	<u><u>\$3,413</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$250,984	\$250,984	\$235,954	(\$15,030)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	147,200	154,648	148,167	6,481
Materials and Supplies	650	650	650	0
Contract Services	92,641	110,641	95,199	15,442
Other	7,850	8,100	6,726	1,374
<i>Total Expenditures</i>	<u>248,341</u>	<u>274,039</u>	<u>250,742</u>	<u>23,297</u>
<i>Net Change in Fund Balance</i>	2,643	(23,055)	(14,788)	8,267
Fund Balance Beginning of Year	125,128	125,128	125,128	0
Unexpended Prior Year Encumbrances	7,318	7,318	7,318	0
<i>Fund Balance End of Year</i>	<u>\$135,089</u>	<u>\$109,391</u>	<u>\$117,658</u>	<u>\$8,267</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Technology
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$180	\$180	\$920	\$740
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	157,925	149,872	142,451	7,421
Materials and Supplies	10,000	5,081	5,081	0
Contract Services	72,270	61,101	61,101	0
Other	13,950	12,843	12,843	0
Capital Outlay	21,000	46,248	46,248	0
<i>Total Expenditures</i>	<u>275,145</u>	<u>275,145</u>	<u>267,724</u>	<u>7,421</u>
<i>Excess of Revenues Under Expenditures</i>	(274,965)	(274,965)	(266,804)	8,161
Other Financing Sources				
Transfers In	274,965	274,965	256,000	(18,965)
<i>Net Change in Fund Balance</i>	0	0	(10,804)	(10,804)
Fund Balance Beginning of Year	18,520	18,520	18,520	0
Unexpended Prior Year Encumbrances	27,134	27,134	27,134	0
<i>Fund Balance End of Year</i>	<u>\$45,654</u>	<u>\$45,654</u>	<u>\$34,850</u>	<u>(\$10,804)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Recovery
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$7,700	\$7,700	\$8,555	\$855
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	6,700	15,200	14,401	799
Other	1,000	1,000	1,000	0
<i>Total Expenditures</i>	7,700	16,200	15,401	799
<i>Net Change in Fund Balance</i>	0	(8,500)	(6,846)	1,654
Fund Balance Beginning of Year	12,650	12,650	12,650	0
Unexpended Prior Year Encumbrances	1,934	1,934	1,934	0
<i>Fund Balance End of Year</i>	\$14,584	\$6,084	\$7,738	\$1,654

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Court Special Projects
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$11,283	\$1,283
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	8,005	7,646	359
Other	10,000	9,500	6,000	3,500
<i>Total Expenditures</i>	10,000	17,505	13,646	3,859
<i>Net Change in Fund Balance</i>	0	(7,505)	(2,363)	5,142
Fund Balance Beginning of Year	17,448	17,448	17,448	0
<i>Fund Balance End of Year</i>	\$17,448	\$9,943	\$15,085	\$5,142

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probate Court Special Projects
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$15,990	\$5,990
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	0	7,505	3,475	4,030
Contract Services	12,000	6,000	5,501	499
Other	4,000	4,000	1,741	2,259
<i>Total Expenditures</i>	16,000	17,505	10,717	6,788
<i>Net Change in Fund Balance</i>	(6,000)	(7,505)	5,273	12,778
Fund Balance Beginning of Year	19,845	19,845	19,845	0
Unexpended Prior Year Encumbrances	331	331	331	0
<i>Fund Balance End of Year</i>	\$14,176	\$12,671	\$25,449	\$12,778

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Interlock and Alcohol
Budget Basis
For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$200	\$200	\$50	(\$150)
Expenditures				
Current:				
General Government:				
Judicial				
Other	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
<i>Net Change in Fund Balance</i>	0	0	50	50
Fund Balance Beginning of Year	<u>275</u>	<u>275</u>	<u>275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$275</u></u>	<u><u>\$275</u></u>	<u><u>\$325</u></u>	<u><u>\$50</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Indigent Driver
Budget Basis
For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Fines and Forfeitures	\$0	\$0	\$50	\$50
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	50	50
Fund Balance Beginning of Year	<u>125</u>	<u>125</u>	<u>125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$125</u>	<u>\$125</u>	<u>\$175</u>	<u>\$50</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, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$90,000	\$90,000	\$69,613	(\$20,387)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	54,975	54,975	45,673	9,302
Materials and Supplies	1,000	1,000	965	35
Contract Services	18,000	18,000	7,700	10,300
<i>Total Expenditures</i>	<u>73,975</u>	<u>73,975</u>	<u>54,338</u>	<u>19,637</u>
<i>Net Change in Fund Balance</i>	16,025	16,025	15,275	(750)
Fund Balance Beginning of Year	132,803	132,803	132,803	0
Unexpended Prior Year Encumbrances	<u>465</u>	<u>465</u>	<u>465</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$149,293</u></u>	<u><u>\$149,293</u></u>	<u><u>\$148,543</u></u>	<u><u>(\$750)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probation Services
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$15,000	\$15,000	\$6,545	(\$8,455)
Expenditures				
Current:				
Public Safety				
Personal Services	8,289	7,289	3,287	4,002
Materials and Supplies	2,000	2,000	1,999	1
Contract Services	600	600	597	3
Other	1,000	2,350	2,279	71
<i>Total Expenditures</i>	11,889	12,239	8,162	4,077
<i>Net Change in Fund Balance</i>	3,111	2,761	(1,617)	(4,378)
Fund Balance Beginning of Year	5,821	5,821	5,821	0
<i>Fund Balance End of Year</i>	\$8,932	\$8,582	\$4,204	(\$4,378)

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Sales Tax	\$585,892	\$585,892	\$600,000	\$14,108
Intergovernmental	200,000	200,000	217,058	17,058
<i>Total Revenues</i>	<u>785,892</u>	<u>785,892</u>	<u>817,058</u>	<u>31,166</u>
Expenditures				
Current:				
Public Safety				
Personal Services	573,467	594,117	588,394	5,723
Materials and Supplies	2,000	2,000	427	1,573
Contract Services	184,773	184,773	160,321	24,452
Other	19,500	19,500	8,647	10,853
Capital Outlay	5,000	5,000	2,080	2,920
<i>Total Expenditures</i>	<u>784,740</u>	<u>805,390</u>	<u>759,869</u>	<u>45,521</u>
<i>Net Change in Fund Balance</i>	1,152	(19,498)	57,189	76,687
Fund Balance Beginning of Year	137,076	137,076	137,076	0
Unexpended Prior Year Encumbrances	10,159	10,159	10,159	0
<i>Fund Balance End of Year</i>	<u>\$148,387</u>	<u>\$127,737</u>	<u>\$204,424</u>	<u>\$76,687</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Pre-Sentence Investigation Reporting
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$26,000	\$26,000	\$26,000	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	24,363	24,713	24,443	270
Other	0	138	138	0
Capital Outlay	1,637	1,637	1,502	135
<i>Total Expenditures</i>	26,000	26,488	26,083	405
<i>Excess of Revenues Under Expenditures</i>	0	(488)	(83)	405
Other Financing Sources (Uses)				
Advances In	0	2,891	2,891	0
Advances Out	0	(2,891)	(2,891)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	(488)	(83)	405
Fund Balance Beginning of Year	843	843	843	0
<i>Fund Balance End of Year</i>	\$843	\$355	\$760	\$405

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$56,000	\$35,000	\$36,308	\$1,308
Other	0	1,713	1,713	0
<i>Total Revenues</i>	<u>56,000</u>	<u>36,713</u>	<u>38,021</u>	<u>1,308</u>
Expenditures				
Current:				
Public Safety				
Personal Services	37,132	70,689	65,035	5,654
Materials and Supplies	1,000	1,000	896	104
Contract Services	150,000	150,500	147,219	3,281
Other	20,000	21,000	20,000	1,000
Capital Outlay	15,000	11,000	10,000	1,000
<i>Total Expenditures</i>	<u>223,132</u>	<u>254,189</u>	<u>243,150</u>	<u>11,039</u>
<i>Excess of Revenues Under Expenditures</i>	(167,132)	(217,476)	(205,129)	12,347
Other Financing Sources				
Transfers In	167,500	199,455	199,455	0
<i>Net Change in Fund Balance</i>	368	(18,021)	(5,674)	12,347
Fund Balance Beginning of Year	22,747	22,747	22,747	0
Unexpended Prior Year Encumbrances	12,368	12,368	12,368	0
<i>Fund Balance End of Year</i>	<u>\$35,483</u>	<u>\$17,094</u>	<u>\$29,441</u>	<u>\$12,347</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Motor Vehicle License
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$437,500	\$440,000	\$451,384	\$11,384
Charges for Services	17,100	14,600	12,195	(2,405)
Fines and Forfeitures	40,000	57,500	56,591	(909)
Intergovernmental	5,062,000	5,112,000	4,984,799	(127,201)
Interest	600	600	445	(155)
Other	10,800	20,800	33,239	12,439
<i>Total Revenues</i>	<u>5,568,000</u>	<u>5,645,500</u>	<u>5,538,653</u>	<u>(106,847)</u>
Expenditures				
Current:				
Public Works				
Personal Services	3,912,484	3,878,081	3,852,523	25,558
Materials and Supplies	638,000	846,000	731,541	114,459
Contract Services	253,000	249,000	215,052	33,948
Other	589,516	1,042,061	870,547	171,514
Capital Outlay	348,000	554,000	541,982	12,018
<i>Total Expenditures</i>	<u>5,741,000</u>	<u>6,569,142</u>	<u>6,211,645</u>	<u>357,497</u>
<i>Excess of Revenues Under Expenditures</i>	(173,000)	(923,642)	(672,992)	250,650
Other Financing Sources				
Transfers In	198,000	284,500	258,000	(26,500)
<i>Net Change in Fund Balance</i>	25,000	(639,142)	(414,992)	224,150
Fund Balance Beginning of Year	796,142	796,142	796,142	0
Unexpended Prior Year Encumbrances	4,784	4,784	4,784	0
<i>Fund Balance End of Year</i>	<u><u>\$825,926</u></u>	<u><u>\$161,784</u></u>	<u><u>\$385,934</u></u>	<u><u>\$224,150</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$500	\$500	\$437	(\$63)
Expenditures				
Current:				
Public Works				
Contract Services	500	500	0	500
<i>Net Change in Fund Balance</i>	0	0	437	437
Fund Balance Beginning of Year	11,983	11,983	11,983	0
<i>Fund Balance End of Year</i>	\$11,983	\$11,983	\$12,420	\$437

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$14,500	\$14,500	\$7,719	(\$6,781)
Licenses and Permits	150,000	150,000	125,607	(24,393)
Fines and Forfeitures	12,000	12,000	8,350	(3,650)
Contributions and Donations	51,000	51,000	71,199	20,199
Other	20,000	20,000	20,282	282
<i>Total Revenues</i>	<u>247,500</u>	<u>247,500</u>	<u>233,157</u>	<u>(14,343)</u>
Expenditures				
Current:				
Health				
Personal Services	195,054	197,959	194,390	3,569
Materials and Supplies	27,000	24,800	21,914	2,886
Contract Services	5,000	1,000	259	741
Other	35,800	30,100	25,919	4,181
Capital Outlay	6,250	1,750	0	1,750
Claims	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>270,104</u>	<u>256,609</u>	<u>242,482</u>	<u>14,127</u>
Other Financing Sources (Uses):				
Advances In	0	0	15,000	(15,000)
Advance Out	0	(15,000)	(15,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(15,000)</u>	<u>0</u>	<u>(15,000)</u>
<i>Net Change in Fund Balance</i>	(22,604)	(24,109)	(9,325)	(15,216)
Fund Balance Beginning of Year	59,325	59,325	59,325	0
Unexpended Prior Year Encumbrances	3,940	3,940	3,940	0
<i>Fund Balance End of Year</i>	<u><u>\$40,661</u></u>	<u><u>\$39,156</u></u>	<u><u>\$53,940</u></u>	<u><u>(\$15,216)</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, 2012

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Health
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,208,757	\$3,093,918	\$3,089,794	(\$4,124)
Intergovernmental	3,321,172	3,104,870	3,203,294	98,424
Other	179,500	276,295	245,994	(30,301)
<i>Total Revenues</i>	<u>6,709,429</u>	<u>6,475,083</u>	<u>6,539,082</u>	<u>63,999</u>
Expenditures				
Current:				
Health				
Personal Services	424,875	459,443	446,041	13,402
Materials and Supplies	9,500	9,500	7,595	1,905
Contract Services	6,590,054	6,602,054	6,276,718	325,336
Other	86,000	94,000	91,021	2,979
Capital Outlay	15,000	15,000	8,847	6,153
<i>Total Expenditures</i>	<u>7,125,429</u>	<u>7,179,997</u>	<u>6,830,222</u>	<u>349,775</u>
<i>Excess of Revenues Under Expenditures</i>	(416,000)	(704,914)	(291,140)	413,774
Other Financing Sources				
Transfers In	416,000	416,000	416,420	420
<i>Net Change in Fund Balance</i>	0	(288,914)	125,280	414,194
Fund Balance Beginning of Year	1,570,408	1,570,408	1,570,408	0
Unexpended Prior Year Encumbrances	398,753	398,753	398,753	0
<i>Fund Balance End of Year</i>	<u>\$1,969,161</u>	<u>\$1,680,247</u>	<u>\$2,094,441</u>	<u>\$414,194</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,871,775	\$1,804,785	\$1,802,380	(\$2,405)
Intergovernmental	1,927,205	1,918,243	1,959,288	41,045
Contributions and Donations	0	0	9,555	9,555
Other	0	0	74,172	74,172
<i>Total Revenues</i>	<u>3,798,980</u>	<u>3,723,028</u>	<u>3,845,395</u>	<u>122,367</u>
Expenditures				
Current:				
Human Services				
Personal Services	8,975	25,879	14,217	11,662
Contract Services	3,199,000	5,276,410	4,212,784	1,063,626
Other	35,000	212,590	212,590	0
Grants	341,525	494,471	364,051	130,420
<i>Total Expenditures</i>	<u>3,584,500</u>	<u>6,009,350</u>	<u>4,803,642</u>	<u>1,205,708</u>
<i>Net Change in Fund Balance</i>	214,480	(2,286,322)	(958,247)	1,328,075
Fund Balance Beginning of Year	2,674,035	2,674,035	2,674,035	0
Unexpended Prior Year Encumbrances	139,017	139,017	139,017	0
<i>Fund Balance End of Year</i>	<u>\$3,027,532</u>	<u>\$526,730</u>	<u>\$1,854,805</u>	<u>\$1,328,075</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$320,000	\$320,000	\$339,186	\$19,186
Intergovernmental	594,700	594,700	668,291	73,591
Other	0	0	7	7
<i>Total Revenues</i>	<u>914,700</u>	<u>914,700</u>	<u>1,007,484</u>	<u>92,784</u>
Expenditures				
Current:				
Human Services				
Personal Services	604,700	604,700	588,844	15,856
Contract Services	385,000	480,000	346,825	133,175
Other	5,000	11,000	10,091	909
<i>Total Expenditures</i>	<u>994,700</u>	<u>1,095,700</u>	<u>945,760</u>	<u>149,940</u>
<i>Net Change in Fund Balance</i>	(80,000)	(181,000)	61,724	242,724
Fund Balance Beginning of Year	891,347	891,347	891,347	0
Unexpended Prior Year Encumbrances	439	439	439	0
<i>Fund Balance End of Year</i>	<u><u>\$811,786</u></u>	<u><u>\$710,786</u></u>	<u><u>\$953,510</u></u>	<u><u>\$242,724</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Administration
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$485,000	\$485,000	\$420,592	(\$64,408)
Intergovernmental	826,551	826,551	727,156	(99,395)
Other	18,000	18,000	9,307	(8,693)
<i>Total Revenues</i>	<u>1,329,551</u>	<u>1,329,551</u>	<u>1,157,055</u>	<u>(172,496)</u>
Expenditures				
Current:				
Human Services				
Personal Services	992,260	992,438	967,677	24,761
Materials and Supplies	2,300	2,000	2,000	0
Other	386,000	415,301	415,301	0
<i>Total Expenditures</i>	<u>1,380,560</u>	<u>1,409,739</u>	<u>1,384,978</u>	<u>24,761</u>
<i>Excess of Revenues Under Expenditures</i>	(51,009)	(80,188)	(227,923)	(147,735)
Other Financing Sources				
Transfers In	53,045	53,045	53,045	0
<i>Net Change in Fund Balance</i>	2,036	(27,143)	(174,878)	(147,735)
Fund Balance Beginning of Year	202,019	202,019	202,019	0
Unexpended Prior Year Encumbrances	13,747	13,747	13,747	0
<i>Fund Balance End of Year</i>	<u>\$217,802</u>	<u>\$188,623</u>	<u>\$40,888</u>	<u>(\$147,735)</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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,673,965	\$2,578,266	\$2,574,825	(\$3,441)
Intergovernmental	765,331	752,528	689,582	(62,946)
Contributions and Donations	85,000	85,000	79,810	(5,190)
Other	136,000	136,000	106,596	(29,404)
<i>Total Revenues</i>	<u>3,660,296</u>	<u>3,551,794</u>	<u>3,450,813</u>	<u>(100,981)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,510,448	1,522,897	1,519,194	3,703
Contract Services	423,000	453,000	451,453	1,547
Other	1,202,600	1,299,151	1,195,078	104,073
Capital Outlay	45,700	36,700	32,722	3,978
<i>Total Expenditures</i>	<u>3,181,748</u>	<u>3,311,748</u>	<u>3,198,447</u>	<u>113,301</u>
<i>Net Change in Fund Balance</i>	478,548	240,046	252,366	12,320
Fund Balance Beginning of Year	1,563,995	1,563,995	1,563,995	0
Unexpended Prior Year Encumbrances	22,655	22,655	22,655	0
<i>Fund Balance End of Year</i>	<u><u>\$2,065,198</u></u>	<u><u>\$1,826,696</u></u>	<u><u>\$1,839,016</u></u>	<u><u>\$12,320</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$250,000	\$250,000	\$287,907	\$37,907
Contributions and Donations	3,500	3,500	1,700	(1,800)
Other	1,500	1,500	666	(834)
<i>Total Revenues</i>	<u>255,000</u>	<u>255,000</u>	<u>290,273</u>	<u>35,273</u>
Expenditures				
Current:				
Human Services				
Personal Services	494,755	495,180	492,287	2,893
Materials and Supplies	43,000	49,650	49,646	4
Contract Services	44,000	41,500	40,669	831
Other	8,000	13,500	13,497	3
Capital Outlay	1,250	600	600	0
<i>Total Expenditures</i>	<u>591,005</u>	<u>600,430</u>	<u>596,699</u>	<u>3,731</u>
<i>Excess of Revenues Under Expenditures</i>	(336,005)	(345,430)	(306,426)	39,004
Other Financing Sources				
Transfers In	344,752	344,752	330,000	(14,752)
<i>Net Change in Fund Balance</i>	8,747	(678)	23,574	24,252
Fund Balance Beginning of Year	21,420	21,420	21,420	0
Unexpended Prior Year Encumbrances	109	109	109	0
<i>Fund Balance End of Year</i>	<u><u>\$30,276</u></u>	<u><u>\$20,851</u></u>	<u><u>\$45,103</u></u>	<u><u>\$24,252</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,420,003	\$2,420,003	\$2,256,245	(\$163,758)
Contributions and Donations	0	0	15,001	15,001
Other	50,000	50,000	95,329	45,329
<i>Total Revenues</i>	<u>2,470,003</u>	<u>2,470,003</u>	<u>2,366,575</u>	<u>(103,428)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,419,137	1,487,261	1,005,180	482,081
Materials and Supplies	65,400	107,901	80,613	27,288
Contract Services	545,051	730,551	687,441	43,110
Other	347,907	469,257	419,549	49,708
Capital Outlay	59,950	72,950	34,651	38,299
<i>Total Expenditures</i>	<u>2,437,445</u>	<u>2,867,920</u>	<u>2,227,434</u>	<u>640,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>32,558</u>	<u>(397,917)</u>	<u>139,141</u>	<u>537,058</u>
Other Financing Sources (Uses)				
Transfers In	88,617	88,617	88,617	0
Transfers Out	(121,175)	(120,425)	(23,569)	96,856
<i>Total Other Financing Sources (Uses)</i>	<u>(32,558)</u>	<u>(31,808)</u>	<u>65,048</u>	<u>96,856</u>
<i>Net Change in Fund Balance</i>	0	(429,725)	204,189	633,914
Fund Balance Beginning of Year	530,980	530,980	530,980	0
Unexpended Prior Year Encumbrances	101,925	101,925	101,925	0
<i>Fund Balance End of Year</i>	<u>\$632,905</u>	<u>\$203,180</u>	<u>\$837,094</u>	<u>\$633,914</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0	0
Other Financing Sources:				
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>
<i>Net Change in Fund Balance</i>	50,000	50,000	0	(50,000)
Fund Balance Beginning of Year	<u>14,966</u>	<u>14,966</u>	<u>14,966</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,966</u></u>	<u><u>\$64,966</u></u>	<u><u>\$14,966</u></u>	<u><u>(\$50,000)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,000	\$62,000	\$101,700	\$39,700
Expenditures				
Current:				
Public Works:				
Other	<u>62,000</u>	<u>62,000</u>	<u>3,915</u>	<u>58,085</u>
<i>Net Change in Fund Balance</i>	0	0	97,785	97,785
Fund Balance Beginning of Year	<u>374,805</u>	<u>374,805</u>	<u>374,805</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$374,805</u></u>	<u><u>\$374,805</u></u>	<u><u>\$472,590</u></u>	<u><u>\$97,785</u></u>

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$153,125	\$153,125	\$160,469	\$7,344
Other	1,000	5,905	5,880	(25)
<i>Total Revenues</i>	<u>154,125</u>	<u>159,030</u>	<u>166,349</u>	<u>7,319</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	48,998	49,886	49,135	751
Contract Services	145,000	143,950	120,702	23,248
Other	6,000	6,162	6,162	0
Capital Outlay	0	4,807	4,806	1
<i>Total Expenditures</i>	<u>199,998</u>	<u>204,805</u>	<u>180,805</u>	<u>24,000</u>
<i>Net Change in Fund Balance</i>	(45,873)	(45,775)	(14,456)	31,319
Fund Balance Beginning of Year	99,532	99,532	99,532	0
Unexpended Prior Year Encumbrances	9,427	9,427	9,427	1
<i>Fund Balance End of Year</i>	<u><u>\$63,086</u></u>	<u><u>\$63,184</u></u>	<u><u>\$94,503</u></u>	<u><u>\$31,320</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Board of Elections - Recount
Budget Basis
For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges of Services	\$0	\$0	\$55	\$55
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	55	55
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$55</u></u>	<u><u>\$56</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Wetland Mitigation Bank
Budget Basis
For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges of Services	\$0	\$0	\$51,013	\$51,013
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	51,013	51,013
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$51,013</u></u>	<u><u>\$51,014</u></u>

Geauga County, Ohio

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

DARE Grant

Budget Basis

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,000	\$62,000	\$34,775	(\$27,225)
Other	5,000	5,000	25,980	20,980
<i>Total Revenues</i>	67,000	67,000	60,755	(6,245)
Expenditures				
Current:				
Public Safety				
Personal Services	69,722	69,722	51,820	17,902
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,722)	(2,722)	8,935	11,657
Other Financing Sources				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	2,278	2,278	8,935	6,657
Fund Balance Beginning of Year	25,537	25,537	25,537	0
<i>Fund Balance End of Year</i>	\$27,815	\$27,815	\$34,472	\$6,657

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$130,688	\$130,688	\$142,784	\$12,096
Other	16,000	16,000	17,400	1,400
<i>Total Revenues</i>	<u>146,688</u>	<u>146,688</u>	<u>160,184</u>	<u>13,496</u>
Expenditures				
Current:				
Public Safety				
Personal Services	165,671	185,611	173,741	11,870
Materials and Supplies	3,500	3,500	2,892	608
Other	20,000	21,315	18,729	2,586
Capital Outlay	2,000	2,000	999	1,001
<i>Total Expenditures</i>	<u>191,171</u>	<u>212,426</u>	<u>196,361</u>	<u>16,065</u>
<i>Excess of Revenues Under Expenditures</i>	(44,483)	(65,738)	(36,177)	29,561
Other Financing Sources				
Transfers In	44,200	44,200	41,517	(2,683)
<i>Net Change in Fund Balance</i>	(283)	(21,538)	5,340	26,878
Fund Balance Beginning of Year	98,551	98,551	98,551	0
<i>Fund Balance End of Year</i>	<u><u>\$98,268</u></u>	<u><u>\$77,013</u></u>	<u><u>\$103,891</u></u>	<u><u>\$26,878</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,500	\$9,500	\$10,260	\$760
Expenditures				
Current:				
Public Safety				
Contract Services	16,250	16,250	15,500	750
Other	3,000	10,290	9,950	340
<i>Total Expenditures</i>	19,250	26,540	25,450	1,090
<i>Excess of Revenues Under Expenditures</i>	(9,750)	(17,040)	(15,190)	1,850
Other Financing Sources				
Transfers In	9,750	9,750	9,250	500
<i>Net Change in Fund Balance</i>	0	(7,290)	(5,940)	2,350
Fund Balance Beginning of Year	7,851	7,851	7,851	0
Unexpended Prior Year Encumbrances	200	200	200	0
<i>Fund Balance End of Year</i>	\$8,051	\$761	\$2,111	\$2,350

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$2,700	\$2,700	\$4,548	\$1,848
Expenditures				
Current:				
Public Safety				
Personal Services	200	200	0	200
Materials and Supplies	500	500	278	222
Other	2,000	2,000	1,507	493
<i>Total Expenditures</i>	<u>2,700</u>	<u>2,700</u>	<u>1,785</u>	<u>915</u>
<i>Net Change in Fund Balance</i>	0	0	2,763	2,763
Fund Balance Beginning of Year	8,411	8,411	8,411	0
Unexpended Prior Year Encumbrances	<u>723</u>	<u>723</u>	<u>723</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,134</u></u>	<u><u>\$9,134</u></u>	<u><u>\$11,897</u></u>	<u><u>\$2,763</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Law Enforcement
Budget Basis
For the Year Ended December 31, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$200	\$200	\$665	\$465
Other	500	500	220	(280)
<i>Total Revenues</i>	700	700	885	185
Expenditures				
Current:				
Public Safety				
Contract Services	700	700	0	700
<i>Net Change in Fund Balance</i>	0	0	885	885
Fund Balance Beginning of Year	4,373	4,373	4,373	0
<i>Fund Balance End of Year</i>	\$4,373	\$4,373	\$5,258	\$885

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Commissary
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$37,000	\$136,000	\$138,579	\$2,579
Expenditures				
Current:				
Public Safety				
Materials and Supplies	30,000	125,000	113,771	11,229
Capital Outlay	5,000	5,000	0	5,000
<i>Total Expenditures</i>	35,000	130,000	113,771	16,229
<i>Net Change in Fund Balance</i>	2,000	6,000	24,808	18,808
Fund Balance Beginning of Year	37,757	37,757	37,757	0
Unexpended Prior Year Encumbrances	1,285	1,285	1,285	0
<i>Fund Balance End of Year</i>	\$41,042	\$45,042	\$63,850	\$18,808

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, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$2,000	\$2,000	\$1,119	(\$881)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,000	2,000	1,119	(881)
Fund Balance Beginning of Year	<u>24,675</u>	<u>24,675</u>	<u>24,675</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,675</u></u>	<u><u>\$26,675</u></u>	<u><u>\$25,794</u></u>	<u><u>(\$881)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sheriff K-9 Unit
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$100	\$26,200	\$17,856	(\$8,344)
Expenditures				
Current:				
Public Safety				
Other	34,000	34,000	33,741	259
<i>Net Change in Fund Balance</i>	(33,900)	(7,800)	(15,885)	(8,085)
Fund Balance Beginning of Year	37,637	37,637	37,637	0
Unexpended Prior Year Encumbrances	982	982	982	0
<i>Fund Balance End of Year</i>	<u>\$4,719</u>	<u>\$30,819</u>	<u>\$22,734</u>	<u>(\$8,085)</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$20,493	\$26,211	\$26,158	(\$53)
Expenditures				
Current:				
Public Safety				
Personal Services	19,812	25,530	24,795	735
Other	681	1,958	1,855	103
<i>Total Expenditures</i>	20,493	27,488	26,650	838
<i>Net Change in Fund Balance</i>	0	(1,277)	(492)	785
Fund Balance Beginning of Year	2,463	2,463	2,463	0
<i>Fund Balance End of Year</i>	\$2,463	\$1,186	\$1,971	\$785

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, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$9,232	\$9,232	\$9,232	\$0
Other	<u>3,600</u>	<u>3,600</u>	<u>10,000</u>	<u>6,400</u>
<i>Total Revenues</i>	12,832	12,832	19,232	6,400
Expenditures				
Current:				
Public Safety				
Capital Outlay	<u>12,832</u>	<u>12,832</u>	<u>10,258</u>	<u>2,574</u>
<i>Net Change in Fund Balance</i>	0	0	8,974	8,974
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>\$10,505</u></u>	<u><u>\$8,974</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, 2012*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures:	<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>3,882</u>	<u>3,882</u>	<u>3,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,882</u></u>	<u><u>\$3,882</u></u>	<u><u>\$3,882</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Concealed Handgun
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$75,000	\$75,000	\$88,092	\$13,092
Expenditures				
Current:				
Public Safety				
Personal Services	29,101	29,101	26,502	2,599
Materials and Supplies	5,000	5,000	2,507	2,493
Other	35,000	45,000	41,000	4,000
<i>Total Expenditures</i>	69,101	79,101	70,009	9,092
<i>Net Change in Fund Balance</i>	5,899	(4,101)	18,083	22,184
Fund Balance Beginning of Year	68,686	68,686	68,686	0
Unexpended Prior Year Expenditures	3,849	3,849	3,849	0
<i>Fund Balance End of Year</i>	\$78,434	\$68,434	\$90,618	\$22,184

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$40,000	\$40,000	\$34,000	(\$6,000)
Other	19,970	19,970	0	(19,970)
<i>Total Revenues</i>	59,970	59,970	34,000	(25,970)
Expenditures				
Current:				
Public Safety				
Personal Services	76,960	54,385	54,385	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,990)	5,585	(20,385)	(25,970)
Other Financing Sources				
Transfers In	20,000	20,000	20,000	0
<i>Net Change in Fund Balance</i>	3,010	25,585	(385)	(25,970)
Fund Balance Beginning of Year	506	506	506	0
<i>Fund Balance End of Year</i>	<u>\$3,516</u>	<u>\$26,091</u>	<u>\$121</u>	<u>(\$25,970)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Workforce Investment Act
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$369,000	\$369,000	\$330,463	(\$38,537)
Expenditures				
Current:				
Human Services				
Personal Services	280,644	280,644	280,644	0
Materials and Supplies	12,262	12,262	12,262	0
Other	9,523	9,523	9,523	0
Capital Outlay	28,034	28,034	28,034	0
<i>Total Expenditures</i>	330,463	330,463	330,463	0
<i>Net Change in Fund Balance</i>	38,537	38,537	0	(38,537)
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$38,537	\$38,537	\$0	(\$38,537)

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$48,500	\$48,500	\$68,580	\$20,080
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	70,000	70,000	69,549	451
Other	3,000	3,000	3,000	0
Capital Outlay	5,000	5,000	0	5,000
<i>Total Expenditures</i>	78,000	78,000	72,549	5,451
<i>Net Change in Fund Balance</i>	(29,500)	(29,500)	(3,969)	25,531
Fund Balance Beginning of Year	110,367	110,367	110,367	0
Unexpended Prior Year Encumbrances	7,027	7,027	7,027	0
<i>Fund Balance End of Year</i>	\$87,894	\$87,894	\$113,425	\$25,531

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$450,000	\$450,000	\$483,678	\$33,678
Other	0	0	60	60
<i>Total Revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>483,738</u>	<u>33,738</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	320,722	348,152	347,579	573
Materials and Supplies	10,000	10,000	8,900	1,100
Other	10,500	10,575	7,015	3,560
Capital Outlay	1,000	925	0	925
<i>Total Expenditures</i>	<u>342,222</u>	<u>369,652</u>	<u>363,494</u>	<u>6,158</u>
<i>Net Change in Fund Balance</i>	107,778	80,348	120,244	39,896
Fund Balance Beginning of Year	686,099	686,099	686,099	0
Unexpended Prior Year Encumbrances	5,087	5,087	5,087	0
<i>Fund Balance End of Year</i>	<u><u>\$798,964</u></u>	<u><u>\$771,534</u></u>	<u><u>\$811,430</u></u>	<u><u>\$39,896</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$400,000	\$400,000	\$374,252	(\$25,748)
Expenditures				
Debt Service:				
Bond Retirement				
Principal Retirement	897,786	897,786	417,640	480,146
Interest and Fiscal Charges	111,761	111,762	89,792	21,970
Note Retirement				
Principal Retirement	1,540,000	2,020,000	2,000,000	20,000
Interest and Fiscal Charges	23,575	43,575	43,487	88
<i>Total Expenditures</i>	<u>2,573,122</u>	<u>3,073,123</u>	<u>2,550,919</u>	<u>522,204</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,173,122)</u>	<u>(2,673,123)</u>	<u>(2,176,667)</u>	<u>496,456</u>
Other Financing Sources (Uses)				
General Obligation Notes Issued	1,500,000	5,500,000	5,500,000	0
Premium on General Obligation Notes Issued	0	0	28,160	28,160
Transfers In	115,275	114,875	2,156,748	2,041,873
Transfers Out	0	(4,000,000)	(4,000,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,615,275</u>	<u>1,614,875</u>	<u>3,684,908</u>	<u>2,070,033</u>
<i>Net Change in Fund Balance</i>	(557,847)	(1,058,248)	1,508,241	2,566,489
Fund Balances Beginning of Year	<u>1,651,229</u>	<u>1,651,229</u>	<u>1,651,229</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$1,093,382</u>	<u>\$592,981</u>	<u>\$3,159,470</u>	<u>\$2,566,489</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$200,000	\$275,316	\$247,450	(\$27,866)
Interest	500	500	840	340
Other	400,000	1,444,750	0	(1,444,750)
<i>Total Revenues</i>	<u>600,500</u>	<u>1,720,566</u>	<u>248,290</u>	<u>(1,472,276)</u>
Expenditures				
Current:				
Public Works				
Contract Services	400,500	815,500	562,604	252,896
Capital Outlay	200,000	115,000	52,505	62,495
<i>Total Expenditures</i>	<u>600,500</u>	<u>930,500</u>	<u>615,109</u>	<u>315,391</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>790,066</u>	<u>(366,819)</u>	<u>(1,156,885)</u>
Other Financing Sources (Uses)				
Transfers In	125,000	380,591	380,591	0
Transfers Out	(100,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>25,000</u>	<u>380,591</u>	<u>380,591</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	25,000	1,170,657	13,772	(1,156,885)
Fund Balance Beginning of Year	1,168,658	1,168,658	1,168,658	0
Unexpended Prior Year Encumbrances	129,716	129,716	129,716	0
<i>Fund Balance End of Year</i>	<u>\$1,323,374</u>	<u>\$2,469,031</u>	<u>\$1,312,146</u>	<u>(\$1,156,885)</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$40,000	\$40,000	\$10,000	(\$30,000)
Fines and Forfeitures	55,500	55,500	49,039	(6,461)
Other	0	0	1,104	1,104
<i>Total Revenues</i>	<u>95,500</u>	<u>95,500</u>	<u>60,143</u>	<u>(35,357)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	11,000	11,000	1,000	10,000
Capital Outlay	78,000	141,000	95,379	45,621
<i>Total Expenditures</i>	<u>89,000</u>	<u>152,000</u>	<u>96,379</u>	<u>55,621</u>
Excess of Revenues Over (Under) Expenditures	<u>6,500</u>	<u>(56,500)</u>	<u>(36,236)</u>	<u>20,264</u>
Other Financing Sources (Uses)				
Transfers In	0	0	25,000	25,000
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Total Other Financing Sources (Uses)</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>25,000</u>	<u>30,000</u>
<i>Net Change in Fund Balance</i>	1,500	(61,500)	(11,236)	50,264
Fund Balance Beginning of Year	291,454	291,454	291,454	0
Unexpended Prior Year Encumbrances	17,266	17,266	17,266	0
<i>Fund Balance End of Year</i>	<u>\$310,220</u>	<u>\$247,220</u>	<u>\$297,484</u>	<u>\$50,264</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,696,537	\$2,710,625	\$2,727,827	\$17,202
Intergovernmental	2,706,113	4,994,906	2,703,805	(2,291,101)
Other	0	0	73,936	73,936
<i>Total Revenues</i>	<u>5,402,650</u>	<u>7,705,531</u>	<u>5,505,568</u>	<u>(2,199,963)</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	82,251	17,749
Contract Services	450,000	900,000	253,094	646,906
Capital Outlay	4,752,650	6,149,951	5,501,462	648,489
<i>Total Expenditures</i>	<u>5,302,650</u>	<u>7,149,951</u>	<u>5,836,807</u>	<u>1,313,144</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	100,000	555,580	(331,239)	(886,819)
Other Financing Uses				
Transfers Out	(100,000)	(100,000)	(150,000)	(50,000)
<i>Net Change in Fund Balance</i>	0	455,580	(481,239)	(936,819)
Fund Balance Beginning of Year	<u>1,831,453</u>	<u>1,831,453</u>	<u>1,831,453</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,831,453</u></u>	<u><u>\$2,287,033</u></u>	<u><u>\$1,350,214</u></u>	<u><u>(\$936,819)</u></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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works				
Other	25,000	89,209	61,532	27,677
Capital Outlay	200,000	4,603,654	4,421,315	182,339
<i>Total Expenditures</i>	<u>225,000</u>	<u>4,692,863</u>	<u>4,482,847</u>	<u>210,016</u>
<i>Excess of Revenues Under Expenditures</i>	(225,000)	(4,692,863)	(4,482,847)	210,016
Other Financing Sources				
Transfers In	<u>225,000</u>	<u>4,725,000</u>	<u>4,250,000</u>	<u>(475,000)</u>
<i>Net Change in Fund Balance</i>	0	32,137	(232,847)	(264,984)
Fund Balance Beginning of Year	223,067	223,067	223,067	0
Unexpended Prior Year Encumbrances	<u>240,166</u>	<u>240,166</u>	<u>240,166</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$463,233</u></u>	<u><u>\$495,370</u></u>	<u><u>\$230,386</u></u>	<u><u>(\$264,984)</u></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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$0	\$197	\$197
Other	0	0	48,481	48,481
<i>Total Revenues</i>	0	0	48,678	48,678
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	48,678	48,678
Other Financing Uses				
Transfers Out	(20,751)	(20,751)	(20,751)	0
<i>Net Change in Fund Balance</i>	(20,751)	(20,751)	27,927	48,678
Fund Balance Beginning of Year	261,631	261,631	261,631	0
<i>Fund Balance End of Year</i>	\$240,880	\$240,880	\$289,558	\$48,678

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, 2012

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$542,200	\$542,200	\$295,823	(\$246,377)
Interest	700	700	26	(674)
Other	27,500	27,500	35,951	8,451
<i>Total Revenues</i>	<u>570,400</u>	<u>570,400</u>	<u>331,800</u>	<u>(238,600)</u>
Expenditures				
Current:				
Public Works				
Capital Outlay	662,200	398,200	346,532	51,668
Human Services				
Capital Outlay	27,500	27,000	0	27,000
<i>Total Expenditures</i>	<u>689,700</u>	<u>425,200</u>	<u>346,532</u>	<u>78,668</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(119,300)</u>	<u>145,200</u>	<u>(14,732)</u>	<u>(159,932)</u>
Other Financing Sources (Uses)				
Transfers In	170,000	170,000	17,186	(152,814)
Transfers Out	(52,600)	(53,100)	0	53,100
<i>Total Other Financing Sources (Uses)</i>	<u>117,400</u>	<u>116,900</u>	<u>17,186</u>	<u>(99,714)</u>
<i>Net Change in Fund Balance</i>	(1,900)	262,100	2,454	(259,646)
Fund Balance Beginning of Year	146,964	146,964	146,964	0
Unexpended Prior Year Encumbrances	2,581	2,581	2,581	0
<i>Fund Balance End of Year</i>	<u>\$147,645</u>	<u>\$411,645</u>	<u>\$151,999</u>	<u>(\$259,646)</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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$192,956	\$388,973	\$403,729	\$14,756
Other	0	26,611	26,611	0
<i>Total Revenues</i>	192,956	415,584	430,340	14,756
Expenditures				
Current:				
Human Services				
Capital Outlay	212,956	301,783	298,714	3,069
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,000)	113,801	131,626	17,825
Other Financing Sources (Uses)				
Advances Out	0	(25,000)	(25,000)	0
Transfers In	20,000	20,000	0	(20,000)
<i>Total Other Financing Sources (Uses)</i>	20,000	(5,000)	(25,000)	(20,000)
<i>Net Change in Fund Balance</i>	0	108,801	106,626	(2,175)
Fund Balance Beginning of Year	8,827	8,827	8,827	0
Unexpended Prior Year Encumbrances	18,519	18,519	18,519	0
<i>Fund Balance End of Year</i>	\$27,346	\$136,147	\$133,972	(\$2,175)

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, 2012*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government				
Judicial				
Capital Outlay	45,000	45,000	9,495	35,505
<i>Net Change in Fund Balance</i>	(45,000)	(45,000)	(9,495)	35,505
Fund Balance Beginning of Year	418,323	418,323	418,323	0
Unexpended Prior Year Encumbrances	5,322	5,322	5,322	0
<i>Fund Balance End of Year</i>	\$378,645	\$378,645	\$414,150	\$35,505

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Statistical Section

Statistical Section

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

Contents	Pages(s)
Financial Trends	S-2 – S-11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-12 – S-29
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S-30 – S-39
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-40 – S-43
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S-44 – S-51
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Miscellaneous Information	S-52 – S-55
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 Position by Component
Last Ten Years
(accrual basis of accounting)*

	2012	2011	2010	2009
Governmental Activities				
Net Investment in Capital Assets	\$165,254,485	\$165,455,274	\$157,038,178	\$153,951,551
Restricted for:				
Capital Projects	7,985,917	6,097,652	8,474,720	8,092,959
Debt Service	3,458,624	1,609,318	1,416,544	1,840,106
911 Program	162,400	0	0	0
Mental Health	3,371,140	2,996,580	3,382,876	3,380,247
Children's Services	2,729,957	3,197,832	3,048,101	2,320,476
Public Assistance	800,508	463,199	393,651	244,068
Developmental Disabilities	10,200,493	9,285,615	7,365,166	7,199,881
MRDD	0	0	0	0
Aging	2,101,516	1,872,995	954,767	970,393
Community Development Programs	3,891,484	3,342,345	3,766,324	4,059,209
Revolving Loan	0	0	0	0
Real Estate Assessment	1,632,269	1,488,654	1,288,529	1,218,910
Delinquent Tax	1,183,796	1,137,755	1,061,306	959,766
Motor Vehicle License	2,648,004	2,768,360	3,096,202	2,797,099
Other Purposes	2,969,067	2,843,836	3,617,893	4,286,373
Unrestricted	10,752,876	12,143,146	10,241,479	10,139,703
<i>Total Governmental Activities Net Position</i>	<u>219,142,536</u>	<u>214,702,561</u>	<u>205,145,736</u>	<u>201,460,741</u>
 Business-Type Activities				
Net Investment in Capital Assets	21,677,955	20,561,770	21,588,719	18,468,129
Unrestricted	5,799,977	6,083,189	5,285,684	4,183,083
<i>Total Business-Type Activities Net Position</i>	<u>27,477,932</u>	<u>26,644,959</u>	<u>26,874,403</u>	<u>22,651,212</u>
 Primary Government				
Net Investment in Capital Assets	186,932,440	186,017,044	178,626,897	172,419,680
Restricted	43,135,175	37,104,141	37,866,079	37,369,487
Unrestricted	16,552,853	18,226,335	15,527,163	14,322,786
<i>Total Primary Government Net Position</i>	<u>\$246,620,468</u>	<u>\$241,347,520</u>	<u>\$232,020,139</u>	<u>\$224,111,953</u>

2008	2007	2006	2005	2004	2003
\$151,545,480	\$149,708,384	\$143,520,704	\$137,923,002	\$124,672,960	\$117,278,406
8,091,604	8,254,037	7,992,996	6,035,499	8,267,941	4,975,098
1,181,726	1,758,433	803,501	1,054,453	1,301,913	869,192
303,379	253,087	244,315	319,589	1,128,312	263,439
4,625,550	5,062,573	5,106,147	4,658,091	2,684,469	3,839,693
2,243,095	1,794,302	1,477,530	1,199,639	603,429	988,870
43,377	228,127	174,944	225,520	0	185,898
0	0	0	0	0	0
6,971,361	4,823,118	4,965,105	3,224,662	855,245	2,658,108
952,468	861,177	754,051	579,215	494,938	477,450
0	0	0	0	0	0
3,581,687	3,464,363	3,519,229	3,650,717	3,976,571	3,009,308
1,107,363	707,577	808,063	933,432	0	769,434
847,645	728,074	978,307	517,456	0	426,542
3,633,407	4,385,728	4,370,379	4,248,544	0	3,502,101
3,742,639	3,457,569	3,472,924	3,469,519	11,011,522	2,859,946
11,807,844	11,064,105	11,101,021	10,344,229	8,045,969	5,490,492
<u>200,678,625</u>	<u>196,550,654</u>	<u>189,289,216</u>	<u>178,383,567</u>	<u>163,043,269</u>	<u>147,593,977</u>
18,506,480	16,649,338	16,299,185	9,268,828	14,630,154	16,004,714
4,239,963	4,384,430	4,088,482	5,142,832	4,854,351	4,600,785
<u>22,746,443</u>	<u>21,033,768</u>	<u>20,387,667</u>	<u>14,411,660</u>	<u>19,484,505</u>	<u>20,605,499</u>
170,051,960	166,357,722	159,819,889	147,191,830	139,303,114	133,283,120
37,325,301	35,778,165	34,667,491	30,116,336	30,324,340	24,825,079
16,047,807	15,448,535	15,189,503	15,487,061	12,900,320	10,091,277
<u>\$223,425,068</u>	<u>\$217,584,422</u>	<u>\$209,676,883</u>	<u>\$192,795,227</u>	<u>\$182,527,774</u>	<u>\$168,199,476</u>

Geauga County, Ohio

*Changes in Net Position
Last Ten Years
(accrual basis of accounting)*

	2012	2011	2010
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,130,123	\$3,630,260	\$3,348,181
Judicial	1,395,563	1,145,378	1,023,480
Public Safety	2,397,994	1,803,042	1,632,396
Public Works	470,872	113,010	444,525
Health	145,162	137,238	153,481
Human Services	2,236,111	1,543,932	1,702,001
Operating Grants and Contributions	26,301,741	28,511,453	28,981,728
Capital Grants and Contributions	3,066,847	2,142,773	6,828,593
<i>Total Governmental Activities Program Revenues</i>	<u>40,144,413</u>	<u>39,027,086</u>	<u>44,114,385</u>
Business-Type Activities:			
Charges for Services			
Water Resources	6,430,005	5,948,084	6,568,131
Water District	1,077,227	876,260	825,810
Storm Water	13,127	5,160	8,748
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	400,000	204,919	3,132,487
<i>Total Business-Type Activities Program Revenues</i>	<u>7,920,359</u>	<u>7,034,423</u>	<u>10,535,176</u>
<i>Total Primary Government Program Revenues</i>	<u>48,064,772</u>	<u>46,061,509</u>	<u>54,649,561</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	11,386,829	8,794,782	12,498,283
Judicial	4,303,762	4,152,186	4,145,917
Public Safety	12,331,240	11,829,178	13,029,583
Public Works	11,785,901	7,512,922	15,540,378
Health	7,605,277	8,899,604	9,220,565
Human Services	31,342,171	29,768,718	28,498,808
Economic Development and Assistance	36,854	962,187	299,691
Interest and Fiscal Charges	129,438	151,257	197,380
<i>Total Governmental Activities Expenses</i>	<u>78,921,472</u>	<u>72,070,834</u>	<u>83,430,605</u>
Business-Type Activities:			
Water Resources	6,129,654	6,342,760	6,169,533
Water District	1,157,042	1,042,162	418,530
Storm Water	13,083	13,265	13,652
<i>Total Business-Type Activities Expenses</i>	<u>7,299,779</u>	<u>7,398,187</u>	<u>6,601,715</u>
<i>Total Primary Government Expenses</i>	<u>\$86,221,251</u>	<u>\$79,469,021</u>	<u>\$90,032,320</u>

2009	2008	2007	2006	2005	2004	2003
\$3,343,364	\$4,346,674	\$3,774,397	\$4,038,824	\$3,770,666	\$3,283,720	\$4,210,010
828,782	865,389	980,045	829,666	826,455	853,644	835,696
1,796,142	2,157,931	2,667,837	1,061,732	721,582	689,987	554,509
269,347	199,574	332,690	337,465	337,771	275,727	167,388
148,010	153,620	142,257	145,813	158,279	153,319	413,738
1,448,505	1,406,264	1,260,274	1,195,132	1,289,237	1,277,318	1,040,537
29,606,158	29,389,862	31,294,255	29,801,906	25,693,478	23,833,276	23,049,477
3,685,904	1,670,137	1,652,295	2,872,800	4,813,140	8,097,791	4,839,661
<u>41,126,212</u>	<u>40,189,451</u>	<u>42,104,050</u>	<u>40,283,338</u>	<u>37,610,608</u>	<u>38,464,782</u>	<u>35,111,016</u>
5,889,682	5,419,064	4,496,702	4,382,480	4,129,892	4,332,137	3,838,524
771,101	637,857	1,105,098	519,912	532,586	435,048	398,991
2,645	7,200	1,600	4,400	0	0	0
0	0	1,193,010	1,166,295	145,620	582,594	614,407
825,998	1,548,025	815,298	288,400	410,700	344,700	375,800
<u>7,489,426</u>	<u>7,612,146</u>	<u>7,611,708</u>	<u>6,361,487</u>	<u>5,218,798</u>	<u>5,694,479</u>	<u>5,227,722</u>
<u>48,615,638</u>	<u>47,801,597</u>	<u>49,715,758</u>	<u>46,644,825</u>	<u>42,829,406</u>	<u>44,159,261</u>	<u>40,338,738</u>
11,721,086	10,824,246	14,348,531	11,055,726	10,990,289	8,304,157	8,644,924
4,260,063	4,267,814	3,710,704	3,544,193	3,492,722	3,243,042	2,867,595
14,017,371	13,047,274	13,750,068	12,748,232	10,452,022	9,836,122	8,886,733
12,068,412	12,860,130	5,937,919	7,643,031	5,763,430	6,998,775	9,770,673
9,051,788	8,518,081	7,548,462	7,236,509	6,735,572	5,840,470	5,562,474
30,374,500	29,427,102	31,008,766	29,679,317	27,625,810	27,044,196	26,528,640
0	312,378	2,096,997	299,248	80,926	463,550	33,851
250,161	399,272	634,808	772,980	531,441	354,061	383,016
<u>81,743,381</u>	<u>79,656,297</u>	<u>79,036,255</u>	<u>72,979,236</u>	<u>65,672,212</u>	<u>62,084,373</u>	<u>62,677,906</u>
7,121,900	5,251,206	7,766,520	10,628,844	12,253,739	8,192,350	5,977,112
869,365	1,551,043	844,059	821,912	748,915	738,956	997,951
12,755	11,083	11,683	28,514	37,267	23,874	30,317
<u>8,004,020</u>	<u>6,813,332</u>	<u>8,622,262</u>	<u>11,479,270</u>	<u>13,039,921</u>	<u>8,955,180</u>	<u>7,005,380</u>
<u>\$89,747,401</u>	<u>\$86,469,629</u>	<u>\$87,658,517</u>	<u>\$84,458,506</u>	<u>\$78,712,133</u>	<u>\$71,039,553</u>	<u>\$69,683,286</u>

(continued)

Geauga County, Ohio

Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2012	2011	2010
Net (Expense)/Revenue			
Governmental Activities	(\$38,777,059)	(\$33,043,748)	(\$39,316,220)
Business-Type Activities	620,580	(363,764)	3,933,461
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(38,156,479)</u>	<u>(33,407,512)</u>	<u>(35,382,759)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	7,459,658	7,670,224	7,617,985
Debt Service	0	0	0
Aging	2,553,638	2,667,375	1,744,757
Children's Services Board	1,787,549	1,682,611	1,684,036
Mental Health	3,064,370	3,200,876	3,223,733
Developmental Disabilities	8,907,650	7,923,814	7,939,051
Capital Projects	2,706,108	2,713,547	2,721,818
Sales Taxes Levied for:			
General Purposes	11,303,113	10,774,951	10,726,010
911 Program	600,000	643,000	579,471
Grants and Entitlements not Restricted to Specific Programs	2,334,978	2,441,196	2,961,133
Interest	541,482	690,450	937,259
Other	2,005,060	2,237,595	2,953,712
Transfers	(46,572)	(45,066)	(87,750)
<i>Total Governmental Activities</i>	<u>43,217,034</u>	<u>42,600,573</u>	<u>43,001,215</u>
Business-Type Activities:			
Interest	2,090	1,776	2,364
Other	163,731	87,478	199,616
Transfers	46,572	45,066	87,750
<i>Total Business-Type Activities</i>	<u>212,393</u>	<u>134,320</u>	<u>289,730</u>
<i>Total Primary Government</i>	<u>43,429,427</u>	<u>42,734,893</u>	<u>43,290,945</u>
Change in Net Position			
Governmental Activities	4,439,975	9,556,825	3,684,995
Business-Type Activities	832,973	(229,444)	4,223,191
Total Primary Government Change in Net Position	<u>\$5,272,948</u>	<u>\$9,327,381</u>	<u>\$7,908,186</u>

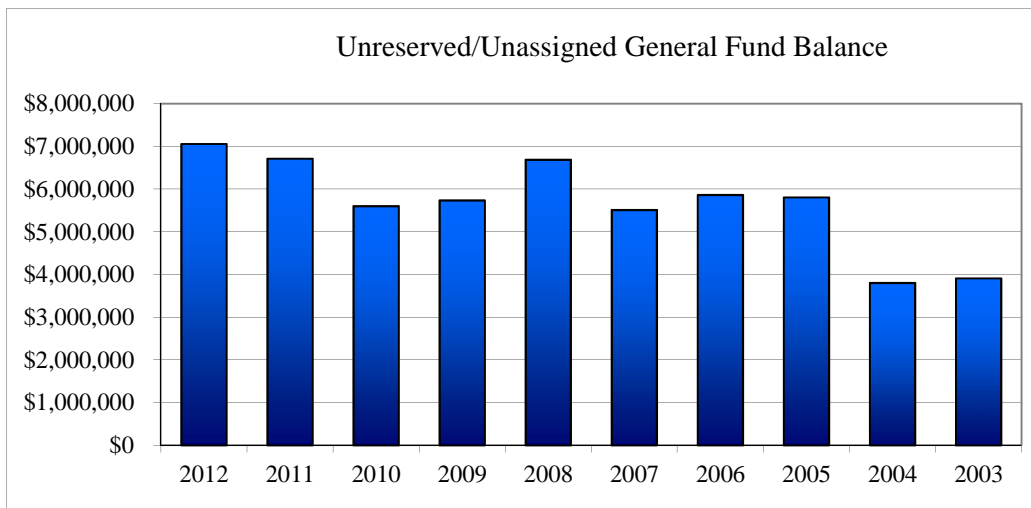
2009	2008	2007	2006	2005	2004	2003
(\$40,617,169)	(\$36,932,205)	(\$32,695,898)	(\$28,061,604)	(\$28,061,604)	(\$23,619,591)	(\$27,566,890)
(514,594)	(1,010,554)	(5,117,783)	(7,821,123)	(7,821,123)	(3,260,701)	(1,777,658)
(41,131,763)	(37,942,759)	(37,813,681)	(35,882,727)	(35,882,727)	(26,880,292)	(29,344,548)
6,061,497	6,486,228	6,872,673	6,976,765	7,416,017	7,141,295	6,814,822
696,703	0	0	0	53,596	704,711	721,945
1,673,020	1,698,875	1,748,789	1,758,560	1,808,812	1,716,059	1,692,284
1,643,408	1,736,616	1,746,110	1,725,057	1,725,899	820,104	796,692
2,642,012	2,428,743	2,529,413	2,540,732	2,587,206	2,467,885	1,306,903
7,741,921	7,814,121	7,970,794	8,175,303	8,101,028	6,444,225	6,327,606
3,610,918	4,056,949	4,342,903	4,315,359	3,415,096	2,960,463	2,829,170
10,281,729	11,216,612	11,782,850	11,129,126	10,720,008	10,861,835	5,032,737
275,000	0	0	0	0	0	0
3,117,802	2,660,488	1,691,551	1,693,192	3,196,774	3,591,672	1,519,152
1,623,470	3,014,789	2,276,676	3,383,183	1,199,245	792,137	953,351
2,274,530	2,554,322	3,129,580	2,315,572	3,228,701	1,588,562	2,013,555
(242,725)	(72,926)	(55,536)	(411,302)	(50,480)	(20,064)	(82,125)
41,399,285	43,594,817	44,035,803	43,601,547	43,401,902	39,068,884	29,926,092
11,708	79,600	168,413	136,092	46,115	99,077	40,591
164,930	761,335	988,216	1,465,222	2,651,683	2,020,566	9,776,581
242,725	72,926	55,536	411,302	50,480	20,064	82,125
419,363	913,861	1,212,165	2,012,616	2,748,278	2,139,707	9,899,297
41,818,648	44,508,678	45,247,968	45,614,163	46,150,180	41,208,591	39,825,389
782,116	6,662,612	11,339,905	15,539,943	15,340,298	15,449,293	2,359,202
(95,231)	(96,693)	(3,905,618)	(5,808,507)	(5,072,845)	(1,120,994)	8,121,639
\$686,885	\$6,565,919	\$7,434,287	\$9,731,436	\$10,267,453	\$14,328,299	\$10,480,841

Geauga County, Ohio

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

	2012	2011	2010	2009
General Fund				
Nonspendable	\$446,411	\$341,884	\$349,457	\$0
Committed	457,745	246,758	235,350	0
Assigned	359,766	314,745	708,884	0
Unassigned	7,058,015	6,712,770	5,602,717	0
Reserved	0	0	0	567,242
Unreserved	0	0	0	5,735,436
<i>Total General Fund</i>	<u>8,321,937</u>	<u>7,616,157</u>	<u>6,896,408</u>	<u>6,302,678</u>
All Other Governmental Funds				
Nonspendable	92,013	148,804	178,434	0
Restricted	33,151,584	30,572,585	26,410,078	0
Committed	620,756	957,253	3,026,340	0
Unassigned (Deficit)	(2,529,204)	(513,361)	0	0
Reserved	0	0	0	5,649,910
Unreserved, Undesigned, Reported in:				
Special Revenue funds	0	0	0	19,164,322
Debt Service fund	0	0	0	2,145,479
Capital Projects funds	0	0	0	2,454,769
<i>Total All Other Governmental Funds</i>	<u>31,335,149</u>	<u>31,165,281</u>	<u>29,614,852</u>	<u>29,414,480</u>
<i>Total Governmental Funds</i>	<u>\$39,657,086</u>	<u>\$38,781,438</u>	<u>\$36,511,260</u>	<u>\$35,717,158</u>

Note: The County implemented GASB 54 in 2011.

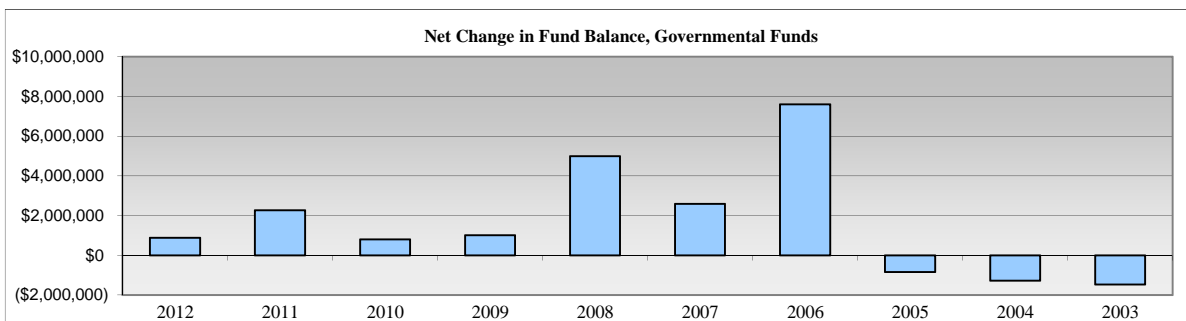


2008	2007	2006	2005	2004	2003
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
649,210	679,522	382,028	363,874	495,705	285,417
6,689,561	5,513,794	5,861,568	5,806,133	3,804,281	3,911,303
<u>7,338,771</u>	<u>6,193,316</u>	<u>6,243,596</u>	<u>6,170,007</u>	<u>4,299,986</u>	<u>4,196,720</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,474,997	7,224,117	4,905,600	5,639,993	12,624,294	5,549,508
18,866,739	16,337,114	16,726,894	13,348,553	11,548,352	9,793,255
1,396,428	2,055,172	1,214,584	1,049,065	1,057,379	3,475,154
(378,381)	(2,108,394)	(1,981,876)	(6,699,612)	(9,173,441)	(1,381,711)
<u>27,359,783</u>	<u>23,508,009</u>	<u>20,865,202</u>	<u>13,337,999</u>	<u>16,056,584</u>	<u>17,436,206</u>
<u>\$34,698,554</u>	<u>\$29,701,325</u>	<u>\$27,108,798</u>	<u>\$19,508,006</u>	<u>\$20,356,570</u>	<u>\$21,632,926</u>

Geauga County, Ohio

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

	2012	2011	2010	2009
Revenues				
Property Taxes	\$26,679,474	\$25,804,326	\$24,622,759	\$23,957,698
Sales Tax	11,706,845	11,187,156	11,054,675	10,693,407
Permissive Motor Vehicle License Tax	442,038	449,301	880,930	438,928
Charges for Services	9,474,198	7,543,608	7,101,534	6,831,064
Licenses and Permits	222,252	188,942	218,834	224,456
Fines and Forfeitures	503,450	430,672	430,222	400,119
Intergovernmental	30,431,035	33,871,780	38,082,770	35,724,239
Special Assessments	374,689	382,403	601,682	417,740
Interest	541,482	690,450	937,259	1,623,470
Rentals	201,826	209,217	240,413	262,365
Contributions/Donations	269,713	236,850	270,553	211,292
Other	2,005,060	2,237,595	2,953,712	2,274,530
Total Revenues	82,852,062	83,232,300	87,395,343	83,059,308
Expenditures				
General Government:				
Legislative and Executive	10,530,717	10,503,362	11,267,955	10,866,427
Judicial	4,197,526	4,015,061	3,998,110	4,141,300
Public Safety	12,254,606	11,778,850	12,767,034	12,574,469
Public Works	6,352,899	6,354,081	7,431,673	6,462,564
Health	7,562,603	8,888,432	9,191,408	8,959,513
Human Services	30,499,329	29,375,321	29,087,840	29,570,964
Economic Development and Assistance	36,854	962,187	299,691	0
Capital Outlay	10,480,559	8,493,712	11,685,708	9,061,860
Debt Service				
Principal Retirement	431,945	409,255	581,322	557,164
Principal Retirement Current Refunding	0	0	0	20,000
Interest and Fiscal Charges	131,507	153,255	204,500	256,888
Total Expenditures	82,478,545	80,933,516	86,515,241	82,471,149
Excess of Revenues Over (Under) Expenditures	373,517	2,298,784	880,102	588,159
Other Financing Sources (Uses)				
Sale of Capital Assets	499,429	0	0	0
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	49,274	16,460	0	23,170
General Obligation Bonds Issued	0	0	0	650,000
General Obligation Notes Issued	0	0	0	180,000
Payment on Refunding Notes	0	0	0	(180,000)
Transfers In	4,689,620	3,756,134	5,810,870	4,576,992
Transfers Out	(4,736,192)	(3,801,200)	(5,896,870)	(4,819,717)
Total Other Financing Sources (Uses)	502,131	(28,606)	(86,000)	430,445
Net Change in Fund Balances	\$875,648	\$2,270,178	\$794,102	\$1,018,604
 Debt Service as a Percentage of Noncapital Expenditures	 0.74%	 0.82%	 0.97%	 1.08%



Source: Geauga County Auditor

2008	2007	2006	2005	2004	2003
\$24,273,596	\$25,223,025	\$25,491,856	\$25,123,365	\$22,158,863	\$20,311,734
11,521,245	11,523,437	10,910,061	10,596,652	8,725,883	4,712,721
462,913	502,981	502,844	501,469	512,925	494,674
8,472,404	8,406,538	6,930,138	6,439,840	5,878,833	6,600,810
262,769	170,405	173,068	189,958	237,764	170,994
289,680	313,249	291,080	305,296	263,694	231,830
32,667,216	34,512,322	34,816,327	33,453,449	32,986,361	29,519,900
286,255	413,672	402,106	369,631	371,575	302,908
3,033,776	2,276,676	3,383,183	1,199,245	792,137	953,351
104,021	134,805	97,254	90,391	80,515	217,764
610,157	88,092	36,930	222,308	550	25
2,554,322	3,050,102	2,315,572	1,759,610	1,729,940	2,028,161
84,538,354	86,615,304	85,350,419	80,251,214	73,739,040	65,544,872
10,438,534	12,330,274	10,470,671	8,705,411	7,858,318	8,154,696
3,699,845	3,665,449	3,523,800	3,481,964	3,236,212	2,841,281
12,313,450	12,605,108	12,079,196	10,357,850	9,653,028	8,588,402
6,681,248	6,687,762	5,960,516	6,702,320	5,490,960	5,856,195
8,474,926	7,497,217	7,181,743	6,694,425	5,875,928	5,550,693
28,883,636	30,337,740	29,140,316	26,861,300	26,353,873	25,694,079
312,378	1,521,997	299,248	80,926	463,550	33,851
8,147,104	8,046,473	7,300,073	16,980,968	14,871,685	9,192,980
327,001	528,024	482,741	449,694	1,631,818	1,831,099
90,000	110,000	200,000	0	0	0
400,077	637,197	756,474	534,440	559,960	384,915
79,768,199	83,967,241	77,394,778	80,849,298	75,995,332	68,128,191
4,770,155	2,648,063	7,955,641	(598,084)	(2,256,292)	(2,583,319)
0	0	0	0	0	0
300,000	0	0	0	0	0
0	0	56,453	0	0	0
0	0	0	0	0	0
200,000	290,000	400,000	600,000	1,000,000	1,200,000
(200,000)	(290,000)	(400,000)	(800,000)	0	0
6,499,619	7,061,763	10,827,584	8,033,478	10,551,299	4,616,457
(6,572,545)	(7,117,299)	(11,238,886)	(8,083,958)	(10,571,363)	(4,698,582)
227,074	(55,536)	(354,849)	(250,480)	979,936	1,117,875
\$4,997,229	\$2,592,527	\$7,600,792	(\$848,564)	(\$1,276,356)	(\$1,465,444)
1.09%	1.68%	2.05%	1.54%	3.59%	3.76%

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2012	\$2,575,693,510	\$339,042,100	\$8,327,816,029	\$0	\$0	\$68,095,110	\$77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	0	0	65,637,020	74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960	56,379,620	64,067,750
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400	72,482,840	82,366,864
2006	2,540,106,600	305,797,400	8,131,154,286	167,598,120	893,856,640	71,892,690	81,696,239
2005	2,241,432,560	262,730,240	7,154,750,857	153,857,100	820,571,200	76,114,040	86,493,227
2004	2,198,474,360	257,327,790	7,016,577,571	166,096,300	664,385,200	73,341,780	83,342,932
2003	2,139,873,080	240,093,300	6,799,903,943	169,370,140	677,480,560	72,689,820	82,602,068

- (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 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

- (2) Information prior to 2006 is not available.

Source: Geauga County Auditor

Totals		Direct Tax Rate					Total Direct Tax Rate	Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property			
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU			
\$2,982,830,720	\$8,405,196,835	35%	\$9.464730	\$9.772260	\$11.200000	\$30.436990	\$9.539300	
3,093,577,320	8,725,845,523	35	9.209040	9.658890	11.200000	30.067930	9.301460	
3,068,940,690	8,657,912,493	35	8.812560	9.337310	11.200000	29.349870	8.917660	
3,050,600,780	8,613,969,089	35	8.576157	8.965732	11.200000	28.741889	8.668670	
3,057,814,960	9,289,893,510	33	8.529426	8.879950	11.200000	28.609376	8.656340	
3,058,711,930	9,091,380,807	34	8.541533	8.888770	11.200000	28.630303	8.220080	
3,085,394,810	9,106,707,165	34	8.553231	8.825411	11.200000	28.578642	8.285650	
2,734,133,940	8,061,815,284	34	N/A	N/A	N/A	N/A	N/A	
2,695,240,230	7,764,305,703	35	N/A	N/A	N/A	N/A	N/A	
2,622,026,340	7,559,986,571	35	N/A	N/A	N/A	N/A	N/A	

Geauga County, Ohio

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

	2012	2011	2010	2009
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.000000
Bond Retirement	0.000000	0.000000	0.000000	0.500000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
Voted Millage - by levy				
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.984190	0.940565	0.937670	0.935652
Commercial/Industrial and Public Utility Real	1.270470	1.252455	1.243492	1.206935
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2004 Children's Services - 7 years				
Residential/Agricultural Real	0.700000	0.624483	0.622562	0.621223
Commercial/Industrial and Public Utility Real	0.700000	0.648625	0.643983	0.625051
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	3.080540	2.943992	2.934937	2.928624
Commercial/Industrial and Public Utility Real	3.101788	3.057806	3.035924	2.946672
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.499152
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.700000	0.700000	0.700000	0.475456
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.494155
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	1.000000	1.000000	0.617388	0.616050
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.713907	0.692919
General Business and Public Utility Personal	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>
Total Voted Millage by type of Property				
Residential/Agricultural Real	6.964730	6.709040	6.312557	6.076157
Commercial/Industrial and Public Utility Real	7.272258	7.158886	6.837306	6.465732
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.464730	\$9.209040	\$8.812557	\$8.576157
Commercial/Industrial and Public Utility Real	9.772258	9.658886	9.337306	8.965732
General Business and Public Utility Personal	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>

2008	2007	2006
\$2.000000	\$2.000000	\$2.000000
0.500000	0.500000	0.500000
2.500000	2.500000	2.500000
0.937240	0.939122	0.940940
1.201252	1.202912	1.190982
2.500000	2.500000	2.500000
0.622277	0.623527	0.624734
0.622108	0.622969	0.616791
0.700000	0.700000	0.700000
2.933594	2.939484	2.945177
2.932799	2.936854	2.907729
3.300000	3.300000	3.300000
0.442947	0.443837	0.444696
0.442306	0.442918	0.438525
0.500000	0.500000	0.500000
0.476263	0.477219	0.478143
0.491829	0.492508	0.487624
0.700000	0.700000	0.700000
0.617105	0.618344	0.619541
0.689656	0.690609	0.683760
1.000000	1.000000	1.000000
6.029426	6.041533	6.053231
6.379950	6.388770	6.325411
8.700000	8.700000	8.700000
\$8.529426	\$8.541533	\$8.553231
8.879950	8.888770	8.825411
11.200000	11.200000	11.200000

(continued)

Geauga County, Ohio

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

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$7.488404	\$7.319916	\$7.313972	\$7.301112
Commercial/Industrial and Public Utility Real	8.010292	8.051156	7.999780	7.987048
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000
Villages				
Aquila Village				
Residential/Agricultural Real	3.637584	3.606336	3.589452	3.952796
Commercial/Industrial and Public Utility Real	5.500000	5.500000	5.500000	3.735260
General Business and Public Utility Personal	5.500000	5.500000	5.500000	5.500000
Burton Village				
Residential/Agricultural Real	8.191413	8.123088	8.117402	8.117230
Commercial/Industrial and Public Utility Real	9.034751	9.317182	9.317182	9.317182
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	3.483288	3.466068	3.753309	3.753050
Commercial/Industrial and Public Utility Real	3.972540	3.958916	4.536816	4.411336
General Business and Public Utility Personal	5.000000	5.000000	6.500000	6.500000
South Russell Village				
Residential/Agricultural Real	7.392542	7.351263	7.342843	7.334831
Commercial/Industrial and Public Utility Real	8.180120	8.104016	8.083554	8.085322
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000
Townships				
Auburn Township				
Residential/Agricultural Real	9.423762	9.380295	7.716086	7.705428
Commercial/Industrial and Public Utility Real	9.346241	9.345814	7.960169	7.938553
General Business and Public Utility Personal	9.500000	9.500000	11.170000	11.170000
Bainbridge Township				
Residential/Agricultural Real	16.351687	14.162120	14.106599	14.079398
Commercial/Industrial and Public Utility Real	18.045371	15.187951	15.133074	14.532938
General Business and Public Utility Personal	25.600000	23.750000	23.750000	23.750000
Burton Township				
Residential/Agricultural Real	5.256144	5.938899	5.931612	5.928863
Commercial/Industrial and Public Utility Real	5.504342	6.313082	6.310660	6.309858
General Business and Public Utility Personal	6.350000	7.250000	7.250000	7.250000

2008	2007	2006
\$7.345908	\$7.353408	\$7.351416
7.964108	7.977632	7.880060
11.000000	11.000000	11.000000
5.304632	5.312764	5.307112
9.663660	9.663660	9.663660
9.900000	9.900000	9.900000
8.132578	8.130234	8.125175
9.340705	9.344090	9.122028
9.750000	9.750000	9.750000
5.100000	5.100000	5.100000
5.100000	5.100000	5.100000
5.100000	5.100000	5.100000
3.964562	3.967729	3.986644
4.658617	4.659251	4.665246
6.850000	6.850000	6.850000
7.332940	7.333174	7.333837
7.877041	7.595514	7.595514
11.950000	11.950000	11.950000
7.025064	7.078057	6.750730
7.394219	7.385100	6.972101
11.170000	11.170000	11.170000
14.147061	12.939277	12.938006
14.579953	13.512704	13.383472
23.750000	22.500000	22.500000
5.935098	5.939787	5.944848
6.309858	6.307048	6.307247
7.250000	7.250000	7.250000

(continued)

Geauga County, Ohio

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

	2012	2011	2010	2009
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.124306	\$7.020688	\$7.016052	\$6.032950
Commercial/Industrial and Public Utility Real	6.600385	6.846200	6.970446	6.240892
General Business and Public Utility Personal	7.200000	7.200000	7.200000	6.700000
Chester Township				
Residential/Agricultural Real	12.000124	11.516321	11.490097	11.880375
Commercial/Industrial and Public Utility Real	12.385827	12.403964	12.283196	12.344568
General Business and Public Utility Personal	17.970000	17.970000	17.970000	18.600000
Claridon Township				
Residential/Agricultural Real	6.504034	6.522189	6.517078	6.515312
Commercial/Industrial and Public Utility Real	6.276289	6.288572	6.228401	6.287374
General Business and Public Utility Personal	9.400000	9.400000	9.400000	9.400000
Hambden Township				
Residential/Agricultural Real	9.745582	9.184185	8.468168	8.068838
Commercial/Industrial and Public Utility Real	8.534457	9.270468	8.652988	8.247661
General Business and Public Utility Personal	10.350000	10.350000	10.800000	10.800000
Huntsburg Township				
Residential/Agricultural Real	8.676554	8.553119	8.539277	8.528871
Commercial/Industrial and Public Utility Real	7.884235	8.703187	8.703187	8.702941
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	4.925851	4.904915	4.900980	4.896889
Commercial/Industrial and Public Utility Real	5.202447	5.404940	5.434770	5.403771
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Montville Township				
Residential/Agricultural Real	7.826944	7.815281	7.114430	7.317605
Commercial/Industrial and Public Utility Real	7.408124	7.946943	7.946857	7.481651
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.700000
Munson Township				
Residential/Agricultural Real	9.251027	8.866716	8.848747	8.821441
Commercial/Industrial and Public Utility Real	9.662746	9.571588	9.570607	9.474916
General Business and Public Utility Personal	12.250000	12.250000	12.250000	12.250000
Newbury Township				
Residential/Agricultural Real	7.651195	7.399502	7.390908	6.116510
Commercial/Industrial and Public Utility Real	7.257842	7.569241	7.536012	6.455527
General Business and Public Utility Personal	7.900000	7.900000	7.900000	8.700000
Parkman Township				
Residential/Agricultural Real	7.049932	6.955738	6.959332	6.957182
Commercial/Industrial and Public Utility Real	8.097424	7.931128	7.931128	7.622876
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000

2008	2007	2006
\$6.328882	\$6.327838	\$6.330770
6.240880	6.240880	6.240880
6.700000	6.700000	6.700000
11.861174	11.844953	11.836322
12.257437	12.146331	11.992541
18.600000	18.600000	18.600000
6.524493	6.534830	6.537701
6.287374	6.287374	6.291360
9.400000	9.400000	9.400000
8.079529	7.787339	7.129672
8.247661	7.930817	7.353698
10.800000	11.400000	11.800000
8.532457	5.541877	5.551261
8.704085	5.704085	5.704085
9.000000	6.000000	6.000000
5.096994	5.095777	5.098639
5.619793	5.615171	5.608340
6.620000	6.620000	6.620000
7.326440	7.331709	7.339176
7.481651	7.481651	7.480810
10.700000	10.700000	10.700000
8.531022	7.779038	7.817793
9.016195	8.249036	8.249395
12.250000	11.500000	11.500000
6.112412	6.126287	6.131406
6.456541	6.457602	6.418864
8.700000	8.700000	8.700000
5.469605	5.469687	5.484303
6.127881	6.121081	6.121081
7.300000	7.300000	7.300000

(continued)

Geauga County, Ohio

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

	2012	2011	2010	2009
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$15.130050	\$14.608385	\$13.875555	\$12.988615
Commercial/Industrial and Public Utility Real	18.188828	17.668029	16.741090	15.921141
General Business and Public Utility Personal	22.850000	22.850000	22.850000	22.850000
Thompson Township				
Residential/Agricultural Real	0.000000	9.702049	9.697450	9.240833
Commercial/Industrial and Public Utility Real	0.000000	10.200231	10.200231	9.822406
General Business and Public Utility Personal	0.000000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	8.317212	9.391836	9.372200	9.377724
Commercial/Industrial and Public Utility Real	7.239178	8.427143	9.397598	8.415256
General Business and Public Utility Personal	11.000000	12.500000	12.500000	12.500000
Special Districts				
Park District				
Residential/Agricultural Real	2.302694	2.200626	2.193856	2.189137
Commercial/Industrial and Public Utility Real	2.613009	2.575956	2.557525	2.482334
General Business and Public Utility Personal	3.700000	3.700000	3.700000	3.700000
Health District				
Residential/Agricultural Real	0.200000	0.200000	0.200000	0.135844
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.141187
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Geauga County Library District				
Residential/Agricultural Real	2.000000	2.000000	1.000000	0.996428
Commercial/Industrial and Public Utility Real	2.000000	2.000000	1.000000	1.000000
General Business and Public Utility Personal	2.000000	2.000000	1.000000	1.000000
Burton Public Library District				
Residential/Agricultural Real	1.200000	1.198008	1.195624	1.195519
Commercial/Industrial and Public Utility Real	1.169313	1.200000	1.198868	1.200000
General Business and Public Utility Personal	1.200000	1.200000	1.200000	1.200000
West Geauga Recreation District				
Residential/Agricultural Real	0.098011	0.091684	0.913700	0.091204
Commercial/Industrial and Public Utility Real	0.116598	0.115007	0.113241	0.109162
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	1.578194	1.543152	1.540568	1.538532
Commercial/Industrial and Public Utility Real	2.117116	2.146650	2.130962	2.000670
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Joint Vocational Schools				
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

2008	2007	2006
\$11.582750	\$11.579296	\$11.560900
15.171141	15.290090	14.951300
22.100000	22.100000	22.100000
8.525891	8.541192	8.561344
9.129412	9.129412	9.129412
12.500000	12.500000	12.500000
9.420983	9.428449	9.421167
8.371342	8.361332	8.291955
12.500000	12.500000	12.500000
2.192852	0.799169	2.201509
2.470648	0.837026	2.449526
3.700000	3.700000	3.700000
0.136075	0.136348	0.136612
0.140522	0.140716	0.139321
0.200000	0.200000	0.200000
0.997974	0.806111	0.807751
0.998452	0.835383	0.827379
1.000000	1.000000	1.000000
0.792603	0.794051	0.794483
0.890484	0.889827	0.877187
1.000000	1.000000	1.000000
0.090967	0.090863	0.090764
0.108289	0.107255	0.105412
0.200000	0.200000	0.200000
1.542839	1.544614	2.522520
1.993384	1.993070	3.048690
2.800000	2.800000	2.800000
1.500000	1.500000	1.500000
1.500000	1.500000	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 Seven Years (1)

	2012	2011	2010	2009
Joint Vocational Schools (continued)				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$2.443098	\$2.304526	\$2.128948	\$2.126747
Commercial/Industrial and Public Utility Real	2.507312	2.343204	2.198091	2.184146
General Business and Public Utility Personal	4.110000	4.110000	4.110000	4.110000
Schools				
Berkshire Local School District				
Residential/Agricultural Real	21.195996	21.053163	21.202090	21.018725
Commercial/Industrial and Public Utility Real	22.280363	22.746943	22.708789	22.725963
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	26.259801	25.889333	25.724677	26.208790
Commercial/Industrial and Public Utility Real	32.497669	32.652139	32.422007	31.996358
General Business and Public Utility Personal	55.360000	55.270000	55.140000	55.650000
Chardon Local School District				
Residential/Agricultural Real	32.178148	30.825294	30.743357	30.653884
Commercial/Industrial and Public Utility Real	37.100415	37.790378	37.591249	37.436296
General Business and Public Utility Personal	70.880000	70.880000	70.880000	70.880000
Ledgesmont Local School District				
Residential/Agricultural Real	20.017450	20.043876	20.002320	20.000018
Commercial/Industrial and Public Utility Real	24.548987	24.858720	24.858563	24.872377
General Business and Public Utility Personal	51.200000	51.200000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	37.113904	34.948858	34.855421	28.162483
Commercial/Industrial and Public Utility Real	36.692001	37.360705	37.099892	30.281784
General Business and Public Utility Personal	66.590000	65.990000	65.950000	59.290000
Kenston Local School District				
Residential/Agricultural Real	39.642168	38.231344	38.308769	38.757420
Commercial/Industrial and Public Utility Real	47.127299	43.651740	43.636268	42.544745
General Business and Public Utility Personal	86.690000	86.270000	86.460000	86.990000
West Geauga Local School District				
Residential/Agricultural Real	34.857478	33.687247	32.490305	33.280117
Commercial/Industrial and Public Utility Real	35.290919	35.021965	33.605574	33.787018
General Business and Public Utility Personal	55.840000	55.820000	54.680000	55.500000
Overlapping Districts				
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	1.000000	1.000000	1.000000	0.999144
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.998935	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2008	2007	2006
\$2.135443	\$2.135529	\$2.135563
2.220407	2.218562	2.217382
4.110000	4.110000	4.110000
21.022548	21.024391	21.024963
22.696998	22.683554	22.425234
52.300000	52.300000	52.300000
26.254846	23.878283	23.979651
31.949875	30.441884	30.481203
55.650000	55.650000	55.650000
30.769070	30.777226	24.875866
37.154566	37.158779	30.814808
70.880000	70.880000	64.880000
20.000029	20.000023	20.000010
24.807821	24.807821	24.806377
51.200000	51.200000	51.200000
28.166314	28.235701	28.261282
30.286951	30.292346	30.094768
59.290000	59.290000	59.290000
38.858167	39.268560	39.344751
42.748959	43.386781	42.960422
86.990000	87.190000	87.190000
33.236891	33.418103	33.400009
33.650372	33.688586	33.400014
55.500000	55.700000	55.700000
5.100000	5.100000	5.100000
5.100000	5.100000	5.100000
5.100000	5.100000	5.100000
1.000000	0.000000	0.000000
1.000000	0.000000	0.000000
1.000000	0.000000	0.000000

(continued)

Geauga County, Ohio

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

	2012	2011	2010	2009
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$1.100000	\$1.100000	\$1.100000	\$1.098926
Commercial/Industrial and Public Utility Real	1.100000	1.100000	1.095252	1.064891
General Business and Public Utility Personal	1.100000	1.100000	1.100000	1.100000
Lake County Financing District				
Residential/Agricultural Real	2.260796	2.259228	2.256499	2.027473
Commercial/Industrial and Public Utility Real	4.615461	4.294874	4.256826	4.429467
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	47.570771	47.326488	48.224517	47.816083
Commercial/Industrial and Public Utility Real	54.097548	53.604115	54.466875	54.407837
General Business and Public Utility Personal	107.700000	107.700000	108.600000	108.600000
Riverside L.S.D.				
Residential/Agricultural Real	28.535483	28.412548	28.398127	25.984374
Commercial/Industrial and Public Utility Real	26.671163	26.408130	26.431678	26.034077
General Business and Public Utility Personal	54.290000	54.170000	54.180000	53.780000
Kirtland L.S.D.				
Residential/Agricultural Real	36.282014	36.409741	36.559240	34.601921
Commercial/Industrial and Public Utility Real	35.137546	35.255286	35.351497	34.908781
General Business and Public Utility Personal	72.060000	72.200000	72.380000	71.920000
Madison L.S.D.				
Residential/Agricultural Real	25.955411	25.919959	26.067887	24.185623
Commercial/Industrial and Public Utility Real	25.870418	24.460979	24.633493	24.455883
General Business and Public Utility Personal	54.040000	54.020000	54.190000	53.910000
Mentor E.V.S.D.				
Residential/Agricultural Real	35.204304	35.846321	35.849491	32.824842
Commercial/Industrial and Public Utility Real	42.488241	42.976475	42.306150	40.764275
General Business and Public Utility Personal	76.960000	77.610000	77.640000	76.890000

(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

2008	2007	2006
\$0.434878	\$0.434535	\$0.473603
0.463161	0.459262	0.499536
0.625000	0.625000	0.625000
2.027492	2.034269	2.297237
4.455231	4.414214	4.867072
4.900000	4.900000	4.900000
47.461775	39.600449	41.780704
53.095787	44.909619	47.094828
108.300000	100.400000	100.900000
25.955679	26.042496	26.944006
26.017843	26.114442	27.499301
53.750000	53.830000	54.550000
34.535520	34.289764	33.248545
34.823275	34.479691	34.050162
71.840000	71.690000	70.560000
24.144402	24.174498	24.841539
24.595719	24.411270	25.139948
53.910000	53.940000	54.550000
32.654177	32.618470	35.002069
41.489932	41.228424	44.323150
76.700000	76.680000	77.280000

Geauga County, Ohio

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2012	\$28,486,649	\$27,717,596	97%	\$878,888	\$28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
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

- (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. We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, our current computer system tracks levy amounts by either current levy or delinquent levy. Once amounts become part of delinquent levy, the ability to track information by levy year is lost. We are looking at options to improve the presentation.
- (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
100%	\$807,066	2.8%
100	1,061,037	3.7
100	987,041	3.6
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

Geauga County, Ohio

Principal Real Property Taxpayers 2012 and 2003

2012		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$16,033,360	0.55%
Bainbridge Shopping Center II LLC	12,732,580	0.44
WalMart Real Estate	6,128,710	0.21
Great Lakes Cheese Co. Inc.	4,909,490	0.17
KraftMaid Cabinetry Inc.	4,137,560	0.14
Cedar Fair LP	4,057,130	0.14
Traget Corporation	3,225,220	0.11
Fleck Controls LLC	2,799,690	0.09
Petronzio Management Company	2,683,590	0.09
Tanglewood Square Delaware LLC	2,579,050	0.09
Totals	\$59,286,380	2.03%
Total Real Property Assessed Valuation	\$2,914,735,610	
2003		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Land Development LLC	\$11,798,520	0.50%
Funtime Inc. (Geauga Lake)	10,053,580	0.42
Bonner, Richard	3,012,200	0.13
Petronzio Management	2,767,520	0.12
422 Company LTD	2,658,220	0.11
Tanglewood Square	2,528,160	0.11
Maple Leaf Plaza LLC	2,495,610	0.10
Structural North America	2,436,250	0.10
GPCarrolton 4200 LLC	2,380,010	0.10
Juster, Joseph K	2,368,040	0.10
Totals	\$42,498,110	1.79%
Total Real Property Assessed Valuation	\$2,379,966,380	

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2012 and 2003*

<u>Taxpayer</u>	2012	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$54,183,320	79.57%
American Transmission Systems	6,474,950	9.51
East Ohio Gas	4,511,270	6.62
Totals	<u>\$65,169,540</u>	<u>95.70%</u>
Total Public Utility Assessed Valuation	<u>\$68,095,110</u>	
	2003	
<u>Taxpayer</u>	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$41,300,960	56.82%
Alltel Telephone Company (Western Reserve Telephone)	12,402,280	17.06
American Transmission Systems, Inc.	6,299,590	8.67
Ohio Bell Telephone Co.	3,243,740	4.46
East Ohio Gas	3,031,480	4.17
Totals	<u>\$66,278,050</u>	<u>91.18%</u>
Total Public Utility Assessed Valuation	<u>\$72,689,820</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
2012	93,680	\$8,405,196,835	\$455,000	0.0054%	\$4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
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

(1) Ohio Department of Development populations estimates

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

(3) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Geauga County Auditor

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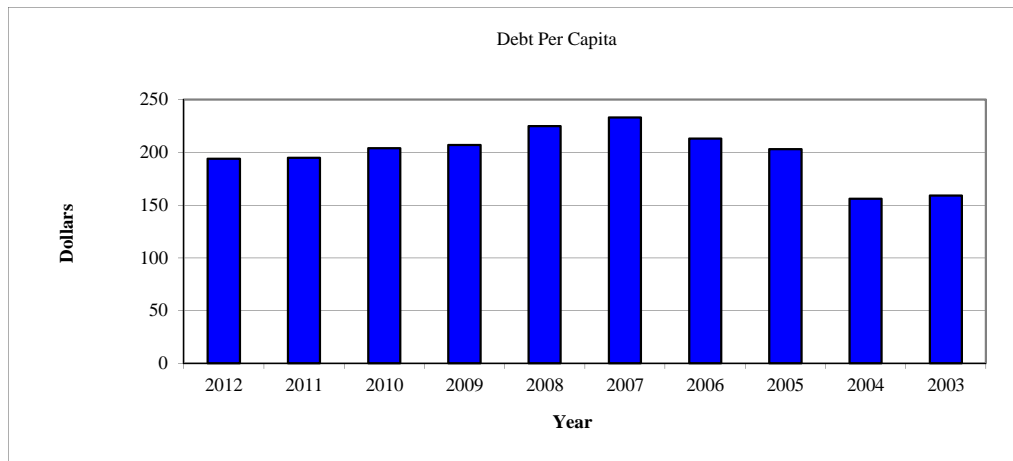
Geauga County, Ohio

*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	
2012	\$455,000	\$1,284,922	\$0	\$61,945	\$0	\$0
2011	520,000	1,637,562	0	26,976	0	0
2010	585,000	1,974,714	0	17,619	0	0
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

(1) Personal Income and Population can be found on S-40

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Revenue Bonds	OPWC Loans	OWDA Loans			
\$3,403,000	\$996,193	\$12,069,114	\$18,270,174	0.38%	\$195
3,446,000	750,912	11,824,536	18,205,986	0.41	195
3,484,000	236,251	12,726,809	19,024,393	0.43	204
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



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2012

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$455,000	100.00 %	\$455,000
Special Assessment Bonds	1,284,922	100.00	1,284,922
Capital Leases	61,945	100.00	61,945
<i>Total County</i>	<u>1,801,867</u>		<u>1,801,867</u>
Overlapping			
All Cities wholly within County	5,510,000	100.00	5,510,000
All Townships wholly within County	1,727,782	100.00	1,727,782
All School Districts (S.D.) wholly within County	40,940,000	100.00	40,940,000
Cardinal Local S.D.	8,132,557	98.82	8,036,593
Chagrin Falls Exempted Village Local S.D.	22,874,984	36.99	8,461,457
Kirtland Local S.D.	14,089,992	0.72	101,448
Madison Local S.D.	26,586,852	0.34	90,395
Mentor Exempted Village Local S.D.	2,109,000	0.28	5,905
Riverside Local S.D.	2,280,000	0.44	10,032
Auburn Career Center JVSD	4,945,000	47.97	2,372,117
Hunting Valley Village	5,250,000	11.58	607,950
Geauga Trumbull Joint Solid Waste District	550,000	47.97	263,835
<i>Total Overlapping</i>	<u>134,996,167</u>		<u>68,127,511</u>
Total Applicable to Geauga County	<u>\$136,798,034</u>		<u>\$69,929,378</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 2012 tax year 2013 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	
2012	\$6,675,826	\$4,380,147	\$2,295,679	\$1,048,780	\$474,592	\$1,523,372	1.51
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985	0.96
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551	1.83
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

(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

	2012		2011	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,982,830,720</u>	<u>\$2,982,830,720</u>	<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>
Debt Limitation	\$73,070,768	\$29,828,307	\$75,839,433	\$30,935,773
Total Outstanding Debt:				
Bonds:				
Revenue	3,403,000	3,403,000	3,446,000	3,446,000
General Obligation	455,000	455,000	520,000	520,000
Special Assessments	1,284,922	1,284,922	1,637,562	1,637,562
OWDA Loans	12,069,114	12,069,114	11,824,536	11,824,536
Notes	5,500,000	5,500,000	2,000,000	2,000,000
OPWC Loan	996,193	996,193	750,912	750,912
Total	<u>23,708,229</u>	<u>23,708,229</u>	<u>20,179,010</u>	<u>20,179,010</u>
Exemptions:				
Self-supporting Debt	12,069,114	12,069,114	11,824,536	11,824,536
Special Assessments	1,284,922	1,284,922	1,637,562	1,637,562
OPWC Loan	996,193	996,193	750,912	750,912
Debt Service Fund Balance	<u>3,159,470</u>	<u>3,159,470</u>	<u>1,651,229</u>	<u>1,651,229</u>
Total	<u>17,509,699</u>	<u>17,509,699</u>	<u>15,864,239</u>	<u>15,864,239</u>
Net Debt	<u>6,198,530</u>	<u>6,198,530</u>	<u>4,314,771</u>	<u>4,314,771</u>
Total Legal Debt Margin	<u>\$66,872,238</u>	<u>\$23,629,777</u>	<u>\$71,524,662</u>	<u>\$26,621,002</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>91.52%</u>		<u>94.31%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>67,070,768</u>		<u>69,839,433</u>
		<u>\$73,070,768</u>		<u>\$75,839,433</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2010		2009		2008	
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>\$3,068,940,690</u>	<u>\$3,068,940,690</u>	<u>\$3,050,600,780</u>	<u>\$3,050,600,780</u>	<u>\$3,057,814,960</u>	<u>\$3,057,814,960</u>
\$75,223,517	\$30,689,407	\$74,765,020	\$30,506,008	\$74,945,374	\$30,578,150
3,484,000	3,484,000	3,522,000	3,522,000	129,000	129,000
585,000	585,000	650,000	650,000	0	0
1,974,714	1,974,714	2,291,402	2,291,402	2,592,649	2,592,649
12,726,809	12,726,809	13,518,819	13,518,819	17,851,677	17,851,677
2,680,000	2,680,000	3,380,000	3,380,000	4,980,000	4,980,000
236,251	236,251	277,501	277,501	558,751	558,751
<u>21,686,774</u>	<u>21,686,774</u>	<u>23,639,722</u>	<u>23,639,722</u>	<u>26,112,077</u>	<u>26,112,077</u>
12,726,809	12,726,809	13,518,819	13,518,819	17,851,677	17,851,677
1,974,714	1,974,714	2,291,402	2,291,402	2,592,649	2,592,649
236,251	236,251	262,501	262,501	288,751	288,751
<u>1,512,700</u>	<u>1,512,700</u>	<u>2,145,479</u>	<u>2,145,479</u>	<u>1,396,428</u>	<u>1,396,428</u>
<u>16,450,474</u>	<u>16,450,474</u>	<u>18,218,201</u>	<u>18,218,201</u>	<u>22,129,505</u>	<u>22,129,505</u>
<u>5,236,300</u>	<u>5,236,300</u>	<u>5,421,521</u>	<u>5,421,521</u>	<u>3,982,572</u>	<u>3,982,572</u>
<u>\$69,987,217</u>	<u>\$25,453,107</u>	<u>\$69,343,499</u>	<u>\$25,084,487</u>	<u>\$70,962,802</u>	<u>\$26,595,578</u>
<u>93.04%</u>		<u>92.75%</u>		<u>94.69%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>69,223,517</u>		<u>68,765,020</u>		<u>68,945,374</u>
	<u>\$75,223,517</u>		<u>\$74,765,020</u>		<u>\$74,945,374</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2007		2006	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,058,711,930	\$3,058,711,930	\$3,085,394,810	\$3,085,394,810
Debt Limitation	\$74,967,798	\$30,587,119	\$75,634,870	\$30,853,948
Total Outstanding Debt:				
Bonds:				
Revenue	136,000	136,000	143,000	143,000
General Obligation	0	0	235,000	235,000
Special Assessments	2,873,478	2,873,478	3,138,909	3,138,909
OWDA Loans	18,412,542	18,412,542	15,878,044	15,878,044
Notes	7,345,000	7,345,000	9,000,000	9,000,000
OPWC Loan	315,001	315,001	341,251	341,251
Total	29,082,021	29,082,021	28,736,204	28,736,204
Exemptions:				
Self-supporting Debt	18,412,542	18,412,542	16,113,044	16,113,044
Special Assessments	2,873,478	2,873,478	3,138,909	3,138,909
OPWC Loan	315,001	315,001	341,251	341,251
Debt Service Fund Balance	1,702,748	1,702,748	889,674	889,674
Total	23,303,769	23,303,769	20,482,878	20,482,878
Net Debt	5,778,252	5,778,252	8,253,326	8,253,326
Total Legal Debt Margin	\$69,189,546	\$24,808,867	\$67,381,544	\$22,600,622
Legal Debt Margin as a Percentage of the Debt Limit	92.29%		89.09%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		68,967,798		69,634,870
		\$74,967,798		\$75,634,870
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2005		2004		2003	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,734,133,940</u>	<u>\$2,734,133,940</u>	<u>\$2,695,240,230</u>	<u>\$2,695,240,230</u>	<u>\$2,622,026,340</u>	<u>\$2,622,026,340</u>
\$66,853,349	\$27,341,339	\$65,881,006	\$26,952,402	\$64,050,659	\$26,220,263
150,000	150,000	156,000	156,000	161,000	161,000
520,000	520,000	795,000	795,000	1,055,000	1,055,000
3,388,962	3,388,962	3,628,656	3,628,656	3,865,474	3,865,474
14,080,314	14,080,314	8,623,643	8,623,643	8,111,521	8,111,521
10,650,000	10,650,000	7,500,000	7,500,000	6,175,000	6,175,000
367,500	367,500	393,750	393,750	420,000	420,000
<u>29,156,776</u>	<u>29,156,776</u>	<u>21,097,049</u>	<u>21,097,049</u>	<u>19,787,995</u>	<u>19,787,995</u>
14,600,314	14,600,314	9,415,457	9,415,457	8,726,521	8,726,521
3,388,962	3,388,962	3,628,656	3,628,656	3,865,474	3,865,474
367,500	367,500	393,750	393,750	420,000	420,000
768,433	768,433	923,951	923,951	2,545,526	2,545,526
<u>19,125,209</u>	<u>19,125,209</u>	<u>14,361,814</u>	<u>14,361,814</u>	<u>15,557,521</u>	<u>15,557,521</u>
<u>10,031,567</u>	<u>10,031,567</u>	<u>6,735,235</u>	<u>6,735,235</u>	<u>4,230,474</u>	<u>4,230,474</u>
<u>\$56,821,783</u>	<u>\$17,309,773</u>	<u>\$59,145,772</u>	<u>\$20,217,167</u>	<u>\$59,820,185</u>	<u>\$21,989,789</u>
<u>84.99%</u>		<u>89.78%</u>		<u>93.40%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	60,853,349		59,881,006		58,050,659
	<u>\$66,853,349</u>		<u>\$65,881,006</u>		<u>\$64,050,659</u>

Geauga County, Ohio

Demographic Statistics Last Ten Years

<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>
2012	93,680	\$4,770,039,000	\$50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	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

(1) Ohio Department of Development populations estimates

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

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

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
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

Geauga County, Ohio

Ten Largest Employers 2012 and 2003

2012				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,078	2.19%
Geauga County	Government	1806	1,006	2.04
University Hospital Health Systems	Hospital/Health Care	1930	875	1.77
WalMart	(a) Retailer	1962*	766	1.55
Giant Eagle	(b) Retailer	1931*	607	1.23
Great Lakes Cheese	Cheese Packager	1958	590	1.20
Chardon Local School District	School District	---	590	1.20
Kenston Local School District	School District	---	515	1.04
Dillen Products	Manufacturer	1985	358	0.73
Heather Hill Inc.	Healthcare Provider	---	310	0.63
Total			6,695	13.58%
Total County Civilian Workforce			49,300	

2003				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Six Flags, Inc.	Amusement Park	(1) 1890	2,243	4.43%
Kraftmaid, Inc.	Manufacturer	1969	2,155	4.26
Geauga County	Government	1806	1,106	2.19
Duramax, Inc.	Manufacturer	1895	760	1.50
University Hospital Health Systems	Hospital/Health Care	1936	713	1.41
Great Lakes Cheese	Cheese Packager	1958	493	0.97
Kenston Local School District	School District	---	436	0.86
Chardon Local School District	School District	---	358	0.71
West Geauga Local School District	School District	---	300	0.59
Kinetico Inc.	Manufacturer	1970	240	0.47
Total			8,804	17.39%
Total County Civilian Workforce			50,600	

(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 it 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)			Total New Construction	Bank Deposits	Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial				Agricultural/ Residential	Commercial/ Industrial	Tax Exempt (3)
2012 (2)	\$13,822,300	\$632,640		\$14,454,940	\$754,396,000	\$2,578,288,810	\$90,298,290	\$251,072,840
2011	13,833,330	1,873,590		15,706,920	761,040,000	2,575,693,510	339,042,100	253,860,220
2010	11,635,310	24,073,340		35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000
2009	24,651,210	4,563,200		29,214,410	641,027,000	2,666,416,570	324,889,480	224,968,420
2008	40,664,810	12,811,470		53,476,280	663,594,000	2,630,914,310	321,041,970	215,301,900
2007	43,994,870	7,823,600		51,818,470	324,971,000	2,585,651,110	307,841,430	215,301,900
2006	42,557,890	4,708,430		47,266,320	279,315,000	2,540,106,600	305,797,400	206,767,300
2005	40,231,780	7,603,050		47,834,830	249,799,000	2,241,432,560	262,730,240	176,025,940
2004	51,932,750	14,304,450		66,237,200	1,680,805,000	2,198,474,360	257,327,790	165,986,790
2003	39,902,230	6,086,490		45,988,720	365,826,000	2,139,873,080	240,093,300	160,636,430

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

(2) Represents the 2012 tax year 2013 collection year.

(3) Tax exempt value is not included in agricultural/residential and commercial/industrial values

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

Geauga County, Ohio

County Government Employees Last Ten Years

	2012	2011	2010	2009
Government Activities				
Legislative and Executive				
General	122	100	98	102
Real Estate Assessment	16	19	21	12
Delinquent Tax Collector	12	9	10	8
Community Development Admin.	4	4	4	4
Judicial				
General	60	61	66	68
Law Library	1	1	1	0
Common Pleas Mediation	3	2	1	0
Certificate of Title	8	8	8	6
CASA	4	4	4	5
Intensive Supervision	3	2	2	2
Care and Custody	5	5	4	4
Court Technology	1	2	2	2
Pre-sentence Investigation Reporting	1	1	2	2
Public Safety				
General	155	157	167	169
911 Program	9	9	9	2
800 System Communication	2	2	2	2
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	1	1
D.A.R.E.	2	2	2	0
Miscellaneous	10	7	7	6
Public Works				
General	3	3	3	3
Motor Vehicle and Gas Tax	60	59	58	59
Human Services				
General	8	8	8	8
Developmental Disabilities	205	246	275	285
Child Support Enforcement	11	13	13	13
Transportation Administration	27	25	29	26
Aging	33	33	32	29
County Home	18	18	17	17
Public Assistance	69	71	72	73
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	4	4	4	5
Business-Type Activities				
Water Resources	34	33	34	34
Water District	2	2	3	3
Storm Water	1	1	1	1
Agencies	107	104	106	125
TOTALS	1,006	1,021	1,072	1,082

All employees (full and part-time) are counted at 1.0 as of December 31.
Source: Geauga County Payroll

2008	2007	2006	2005	2004	2003
109	105	100	94	100	98
19	18	18	17	13	13
8	4	4	2	6	3
6	5	4	4	3	3
67	69	64	62	61	57
0	0	0	0	0	0
0	0	0	0	0	0
7	7	7	7	7	6
5	4	5	5	4	4
2	2	2	2	2	2
4	6	4	5	5	7
2	2	2	2	2	1
2	2	2	2	2	1
166	171	162	156	148	143
9	0	3	4	4	4
2	1	1	4	4	4
0	17	19	16	21	22
1	2	2	2	2	2
1	1	1	1	2	2
2	2	0	2	1	0
6	8	6	8	5	2
3	3	3	3	3	4
56	58	58	59	56	60
8	8	7	8	8	9
281	300	308	300	330	350
13	13	13	13	12	14
26	27	23	27	27	27
30	31	32	33	38	33
17	18	17	16	15	17
71	72	61	63	61	58
5	5	5	5	5	5
5	4	4	3	4	3
36	36	35	34	35	35
3	3	3	3	3	3
1	1	1	1	1	1
109	113	112	113	111	113
1,082	1,118	1,088	1,076	1,101	1,106

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2012	2011	2010	2009
Government Activities				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	3
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	1	1	1	1
Maintenance Vehicles	6	7	7	7
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	1	1	1	1
Care and Custody Vehicles	1	1	1	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	4	4	4
Coroner's Vehicles	1	1	1	1
Sheriff's Vehicles	75	82	75	73
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	188	186	186	186
Lane Miles of Bridges	234.8	227.6	227.6	227.6
Engineer's Vehicles	54	53	52	51
Square footage of County Engineer's facilities	64,616	64,616	64,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	27	27	26	25
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	5	5	4	4
Child Support Enforcement Vehicles	1	1	1	1
Transportation Administration Vehicles	21	21	23	23
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	9	7	5	5
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	2	2	1	1
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	5	5	6	6
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	2
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,354	9,354	9,354	9,354

2008	2007	2006	2005	2004	2003
3	2	0	0	0	0
1	1	1	1	1	1
1	1	1	1	1	1
7	7	7	6	3	3
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
1	1	1	1	2	1
1	1	1	1	0	0
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
1	1	1	1	1	1
77	69	69	56	57	51
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
0	0	1	1	1	2
0	1	1	1	1	1
4,646	4,646	4,646	4,646	4,646	4,646
186	186	186	186	186	186
227.6	227.6	227.6	227.6	227.6	227.6
50	48	49	49	48	50
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
24	24	31	30	30	29
119,991	119,991	119,991	119,991	119,991	119,991
2	2	2	1	0	1
1	1	1	1	1	0
24	21	21	21	21	21
18,630	18,630	18,630	18,630	18,630	18,630
5	5	4	5	5	2
26,358	26,358	26,358	26,358	26,358	26,358
1	1	1	1	1	2
16,770	16,770	16,770	16,770	16,770	16,770
6	6	7	7	5	4
18,486	18,486	18,486	18,486	18,486	18,486
3	2	2	2	1	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,354	9,354	9,354	9,354	9,354	9,354

(continued)

Geauga County, Ohio

Capital Asset Statistics by Function/Program (continued) Last Ten Years

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Business-Type Activities</i>				
Water Resources Vehicles	38	36	38	36
Water Resources Owned Buildings	1	1	1	1
Number of Wastewater Facilities Maintained	62	62	58	56
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmery Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	4	5	5	5
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	2	2	2	2

Source: Geauga County Capital Asset Records

2008	2007	2006	2005	2004	2003
35	35	34	34	34	33
1	1	1	1	1	1
56	56	56	56	56	56
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
5	6	5	4	4	4
6	6	6	6	6	6
2	2	3	3	2	1

Geauga County, Ohio

Operating Indicators by Function/Program Last Seven Years (1)

	2012	2011	2010
Government Activities			
Legislative and Executive			
Auditor			
Parcels Transferred	2,991	2,780	2,565
Accounting Warrants (checks) Issued (#)	23,237	25,274	26,483
Accounting Warrants (checks) Issued (\$)	\$243,224,022	\$489,318,259	\$490,087,568
Board of Elections			
Registered Voters	66,849	64,117	65,507
Voter Turnout in November	51,806	36,532	38,101
Percentage of Voter Turnout	77.50 %	56.98 %	58.16 %
Recorder			
Deeds Filed	3,281	3,022	2,756
Mortgages Filed	5,012	4,333	4,221
Judicial			
Common Pleas Court Cases			
Civil	909	1,002	1,165
Criminal	171	184	181
Domestic	375	368	390
Felony Indictments	171	177	171
Judgment Liens	2,338	2,603	2,619
Public Safety - Sheriff's Department Activity			
Phone Calls Received by Communications Center	112,779	96,425	115,686
Traffic Citations Issued	1,757	2,270	2,732
Operating a Motor Vehicle while			
Intoxicated (OMVI) Arrests	230	269	207
Criminal Cases Processed	2,008	2,251	2,091
Domestic Violence Arrests	81	82	57
Drug Offenses	157	45	82
Juvenile Offenses	202	36	173
Assaults	71	74	228
Vehicular Homicide	0	0	2
Total Beds in the Safety Center	182	182	182
Inmates Received and Processed	3,055	1,373	1,277
Total Meals Served	138,026	68,758	56,677
Health Services - Dog and Kennel			
Dogs Licensed	12,814	13,075	12,993
Number of Penalties Assessed	773	708	943
Replacement Tags Issued	49	62	55
Kennels	39	49	49
Number of Kennel Penalties Assessed	1	3	1
Business-Type Activities			
Water Resources			
Sewer Customer Accounts	7,542	7,653	7,522
Gallons of Wastewater Treated	718,000,000	847,000,000	696,000,000
Miles of Sewer Lines Maintained	132	132	132
Facilities Maintained	62	62	58
Water District			
Water Customer Accounts	707	724	644
Miles of Water Lines Maintained	29	29	29
Facilities Maintained	6	6	6

(1) Information prior to 2006 is not available.

Sources: Various Geauga County Departments

2009	2008	2007	2006
2,689	2,912	4,077	4,508
27,156	28,091	28,518	28,874
\$493,968,824	\$492,136,017	\$504,712,133	\$486,599,560
64,064	66,715	64,071	63,288
32,696	51,674	24,161	40,853
51.04 %	77.45 %	37.71 %	64.55 %
2,348	2,601	3,113	4,114
4,708	4,216	5,919	7,195
1,149	1,074	1,043	1,000
151	178	176	186
422	393	401	398
144	165	180	182
2,529	2,872	1,953	2,712
82,354	144,375	139,375	141,121
2,801	2,266	2,861	3,628
206	206	262	245
1,888	1,306	772	1,635
76	97	183	69
177	163	107	125
269	120	274	146
82	56	51	45
0	2	0	1
182	182	182	182
1,446	1,884	6,662	2,920
59,187	111,911	129,146	97,005
12,885	12,685	13,491	13,503
986	608	1,119	638
40	49	42	59
58	80	410	480
5	3	1	6
7,474	7,240	7,193	5,400
708,000,000	775,400,000	743,000,000	700,000,000
130	122	135	130
56	56	56	54
606	521	541	600
27	24	32	30
6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics

December 31, 2012

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	56.6
State Highways	137.6
County Highways	234.8
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf	
Geauga Times Courier	

(continued)

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

Geauga County, Ohio

Miscellaneous Statistics (continued)
December 31, 2012

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

Townships, Villages, and City within the County

	<u>Date Established</u>
Aquilla Village	1880
Burton Village	1895
Chardon City	1851
Hunting Valley Village	1924
Middlefield Village	1901
South Russell Village	1923

			 Thompson 1817
	 Chardon 1816	 Hambden 1811	 Montville 1822
 Chester 1816	 Munson 1816	 Claridon 1817	 Huntsburg 1821
 Russell 1827	 Newbury 1817	 Burton 1806	 Middlefield 1817
 Bainbridge 1817	 Auburn 1827	 Troy 1820	 Parkman 1817

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 - Present

