

**Mary Taylor, CPA**  
Auditor of State



**GEAUGA COUNTY**  
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**GEAUGA COUNTY**  
**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

<b>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</b>	Federal CFDA Number	Pass-Through Entity Number	Receipts	Disburse- ments
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed-Through Ohio Department of Education: National School Lunch Program	10.555	N/A	1,113	2,318
Rural Utilities Service	10.760	N/A	216,192	211,110
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>217,305</b>	<b>213,428</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Passed-Through Ohio Department of Development: Community Development Block Grant/Small Cities Program: Formula program	14.228	B-F-07-026-1	241,000	235,973
Supportive Housing Program	14.238	OH16C70-7055	49,726	49,726
	14.238	OH16C60-7028	26,544	26,544
Subtotal CFDA 14.238			76,270	76,270
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>317,270</b>	<b>312,243</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Passed-Through Ohio Attorney General's Office: Victims of Crime	16.575	07VAGENE005T	31,479	43,421
	16.575	08VAGENE005T	14,872	10,295
	16.575	08SADSCE480	0	1,621
	16.575	08SADSCE480	18,760	18,686
	16.575	09SADSCE480	2,251	565
	16.575	09SADSCE480	5,628	5,633
Subtotal CFDA 16.575			72,990	80,221
Passed-Through the Office of Criminal Justice Services: Victims of Crime Act	16.579	08VAGENNE554&08SAGENE554	25,887	25,887
	16.579	09VAGENNE554&09SAGENE554	10,873	19,197
Subtotal CFDA 16.579			36,760	45,084
U.S. Marshall Northern Ohio Violent Fugitive Task Force	16.580	2006-DD-BX-0230	71,995	71,995
Violence Against Women Act	16.588	06-WF-VA2-8214	9,353	0
	16.588	07-WF-VA2-8214	42,106	42,106
Subtotal CFDA 16.588			51,459	42,106
Bullet Proof Vest Partnership	16.607	07BVP	1,250	5,305
Prosecutor's Criminal Investigator	16.738	2007-JG-D01-6468	51,065	77,424
Direct Program; Federal Forfeiture Program	16.xxx	N/A	48,931	48,931
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>334,450</b>	<b>371,066</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
Passed-Through Workforce Investment Act - Area 19 : Geauga, Ashtabula, Portage Partnership Inc. (GAAP Inc):				
Workforce Investment Act - Youth Activities	17.258	FY06	38,634	38,634
		FY07	28,196	28,196
		FY08	70,877	70,877
Subtotal CFDA 17.258			137,707	137,707
Workforce Investment Act - Adult Programs	17.259	FY06	32,202	32,202
		FY07	26,690	26,690
		FY08	69,781	69,512
Subtotal CFDA 17.259			128,673	128,404
Workforce Investment Act - Dislocated Workers	17.260	FY07	39,614	39,614
		FY08	74,362	74,362
Subtotal CFDA 17.260			113,976	113,976
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>380,356</b>	<b>380,087</b>

**GEAUGA COUNTY**  
**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**U.S. DEPARTMENT OF TRANSPORTATION**

Passed-Through Northeast Ohio Areawide Coordinating Agency (NOACA):				
Federal Aviation Administration	20.106	3-39-0054-1108	43,866	46,175
	20.106	3-39-0054-0905	45,212	47,592
	20.106	3-39-0054-1006	152,546	152,546
Subtotal CFDA 20.106			<u>241,624</u>	<u>246,313</u>
Passed-Through Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:				
Highway Planning Commission	20.205	PID79458	360,000	360,000
	20.205	PID79461	4,047	0
	20.205	PID82569	141,034	141,034
	20.205	PID82653	150,000	150,000
Subtotal CFDA 20.205			<u>655,081</u>	<u>651,034</u>
Rural Transit Operating Project	20.509	RPT-0028-027-082	144,310	144,310
	20.509	RPT-4028-026-071	47,990	47,990
	20.509	RPT-4028-027-081	560,938	560,938
Subtotal CFDA 20.509			<u>753,238</u>	<u>753,238</u>
Transit/Human Services Planning Assistance	20.5XX	PNP-2028-001-071	10,249	10,249
High Visibility Enforcement Overtime	20.6XX	HVEO-2009-28-00-00-00428-00	0	4,781
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<u><b>1,660,192</b></u>	<u><b>1,665,615</b></u>

**FEDERAL EMERGENCY MANAGEMENT AGENCY**

Passed-Through The Ohio Emergency Management Agency:				
FEMA Performance Grant	97.024	EFSP2008	7,440	7,440
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			<u><b>7,440</b></u>	<u><b>7,440</b></u>

**U.S. DEPARTMENT OF EDUCATION**

Passed-Through the Ohio Department of Education :				
Title VI-B, Special Education:				
Assistance to States for Education of Handicapped Children	84.027	065995-FY08 USAS #516	115,869	55,897
	84.027	065995-FY09 USAS #516	10,202	69,514
Subtotal CFDA 84.027			<u>126,071</u>	<u>125,411</u>
Preschool Grant Section 619 Entitlement	84.173	065995-USAS #587 FY08	46,727	600
	84.173	065995-USAS #587 FY09	4,058	40,581
Subtotal CFDA 84.173			<u>50,785</u>	<u>41,181</u>
ESEA Title VI Innovative Education Program	84.298	065995 USAS #573 FY08	252	252
	84.298	065995 USAS #573 FY09	12	0
Subtotal CFDA 84.298			<u>264</u>	<u>252</u>
Total Special Education Cluster			177,120	166,844
Passed through Ohio Department of Health:				
Special Education Grants for Infants and Families with Disability	84.181	28-1-002-1-HG0108	27,965	37,335
	84.181	28-1-002-1-HG0209	29,562	20,609
Subtotal CFDA 84.181			<u>57,527</u>	<u>57,944</u>
Passed-Through the Department of Alcohol and Drug Addiction :				
DARE Project	84.186	28-3144-00-DFSCA-P-09-9029	17,500	17,500
	84.186B	28-3144-00-DFSCA-P-08-9029	16,762	16,762
Subtotal CFDA 84.186			<u>34,262</u>	<u>34,262</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u><b>268,909</b></u>	<u><b>259,050</b></u>

**U.S. DEPARTMENT HEALTH AND HUMAN SERVICES**

Passed Through Ohio Department of Health and Human Services:				
Family Stability	93.558	FY08	156,101	157,132
	93.558	FY09	95,014	92,255
Subtotal CFDA 93.558			<u>251,115</u>	<u>249,387</u>
Passed Through Ohio Department of Development - Office of Community Services				
Passed through WRAAA:				
HEAP	93.568	FY08	2,642	1,443
	93.568	FY09	328	2,143
Subtotal CFDA 93.568			<u>2,970</u>	<u>3,586</u>

**GEAUGA COUNTY  
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**U.S. DEPARTMENT HEALTH AND HUMAN SERVICES (Cont.)**

Passed Through the Ohio Department of Development:				
Low Income Home Energy Assistance Block Grant	93.568	07-HA-152	29	21,758
	93.568	08-HA-152	24,301	0
	93.568	09-HA-252	9,775	613
HEAP Crisis Cooling Grant	93.568	08-HC-252	700	700
HEAP Winter Emergency Crisis Grant	93.568	08-HE-252	57,500	94,558
	93.568	09-HE-252	55,214	74,574
Subtotal CFDA 93.568			<u>147,519</u>	<u>192,203</u>
Passed Through the Geauga Community Action Council:				
Community Services Block Grant	93.569	07-725	12,491	22,202
	93.569	0809-725	72,356	71,177
Subtotal CFDA 93.569			<u>84,847</u>	<u>93,379</u>
Passed Through the Western Reserve Area Agency on Aging:				
Special Programs for Aging - Title III-B	93.044	FY07	196,527	196,527
Special Programs for Aging - Title III-D	93.043	FY08	6,137	6,137
	93.043	FY09	418	0
Subtotal CFDA 93.043			<u>6,555</u>	<u>6,137</u>
Passed through the Ohio Department of Jobs and Family Services:				
Special Services Block Grant	93.667	Title XX FY08	2,160	8,426
	93.667	Title XX FY09	2,110	2,110
Subtotal CFDA 93.667			<u>4,270</u>	<u>10,536</u>
Passed through the Ohio Secretary of State:				
Voting Access for Individuals with Disabilities	93.617	pollworker training	1,000	1,000
	93.617	polling place accessibility	4,302	4,302
Subtotal CFDA 93.617			<u>5,302</u>	<u>5,302</u>
Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:				
Social Services Block Grant	93.667	Title XX FY08	46,038	59,394
	93.667	Title XX FY09	15,718	40,463
Subtotal CFDA 93.667			<u>61,756</u>	<u>99,857</u>
State Children's Health Insurance Program (SCHIP)	93.767	Title XXI FY08	445	445
Targeted Case Management (TCM)	93.778	Title XIX FY08	104,802	104,802
Individual Options Waiver	93.778	Title XIX FY08	172,707	172,707
Level I Waiver	93.778	Title XIX FY08	87,748	87,748
			<u>365,257</u>	<u>365,257</u>
Passed Through the Ohio Department of Mental Health:				
Family and Systems Team Dollars	93.556	19-CS-08-01	15,484	15,484
	93.556	19-CS-09-01	6,636	6,636
Subtotal CFDA 93.556			<u>22,120</u>	<u>22,120</u>
Early Childhood Mental Health Consultation	93.590	FY 08	23,539	23,539
Social Services Block Grant	93.667	FY 08	34,077	6,137
	93.667	FY 09	22,494	33,728
Subtotal CFDA 93.667			<u>56,571</u>	<u>39,865</u>
Community Plan Block Grant	93.958	FY08	38,982	25,960
	93.958	FY09	9,114	9,114
Suicide Prevention Coalition	93.958	FY08	1,000	1,000
Subtotal CFDA 93.958			<u>49,096</u>	<u>36,074</u>
Medical Assistance Grant	93.767	FY 08	143,079	149,436
	93.778	FY 08	848,971	868,204
Passed Through the Ohio Department of Alcohol and Drug Addiction Services:				
Drug and Alcohol Medicaid Title XIX	93.767	FY08	20,182	19,054
	93.778	FY08	110,685	107,569

**GEAUGA COUNTY**  
**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**U.S. DEPARTMENT HEALTH AND HUMAN SERVICES (Cont.)**

Drug Free Community Coalition	93.959	FY08	22,500	22,500
	93.959	FY09	22,500	22,500
Youth-led Prevention Allocations	93.959	FY09	0	1,864
Substance Abuse Prevention and Treatment Block Grant	93.959	FY08	106,461	56,645
	93.959	FY09	169,816	177,105
Subtotal CFDA 93.959			<u>321,277</u>	<u>280,614</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b><u>2,722,083</u></b>	<b><u>2,769,091</u></b>

**U.S. DEPARTMENT HOMELAND SECURITY**

Passed-through the Ohio Department of Public Safety Emergency Management Performance Grant	97.042	2008-EM-E8-0002	0	47,579
Citizen Corps Program Grant	97.067	2007-GE-T7-0030	0	5,723
State Homeland Security Program	97.067	2007-GE-T7-0030	67,073	78,366
Subtotal CFDA 97.067			<u>67,073</u>	<u>84,089</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b><u>67,073</u></b>	<b><u>131,668</u></b>
<b>TOTAL FEDERAL AWARDS</b>			<b><u>5,975,078</u></b>	<b><u>6,109,688</u></b>



## **GEAUGA COUNTY**

### **NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2008**

#### **NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the District's federal award programs. The Schedule has been prepared on the cash basis of accounting.

#### **NOTE B – COMMUNITY DEVELOPMENT DRAWDOWNS**

Community Development receives the monies directly from HUD through drawdowns.

#### **NOTE C - SUBRECIPIENT**

Geauga Community Action Council, Inc. receives the grant monies, and Job and Family Services is the subrecipient from them (CFDA #93.569).

#### **NOTE D – COMMUNITY DEVELOPMENT BLOCK GRANT REVOLVING LOAN PROGRAM**

Geauga County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program (CFDA #14.228). The purpose of the loan program is to provide loans to various businesses to assist in expansion or modernization of equipment. As of December 31, 2008, the total amount of loans outstanding was \$2,739,290.

#### **NOTE E – GEAUGA, ASHTABULA, AND PORTAGE PARTNERSHIP INCORPORATED (GAPP)**

Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP) provides for the implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members. Each participating county has eleven members appointed by the County Commissioners (CFDA #17.258, #17.259, and #17.260).

#### **CFDA – Catalog of Federal Domestic Assistance**

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Board of County Commissioners

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more than inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated June 25, 2009.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. We intend it for no one other than these specified parties.

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

**Mary Taylor, CPA**  
Auditor of State

June 25, 2009



# Mary Taylor, CPA

## Auditor of State

### **.INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

To the Board of County Commissioners:

#### **Compliance**

We have audited the compliance of Geauga County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Geauga County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008.

#### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more than inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Federal Awards Receipts and Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the Geauga County as of and for the year ended December 31, 2008, and have issued our report thereon dated June 25, 2009. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards receipts and expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 25, 2009

**GEAUGA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .505  
FISCAL YEAR END DECEMBER 31, 2008**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Grant CFDA #93.778 Social Services Block Grant CFDA #93.667 Rural Transit Operating Project CFDA #20.509
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

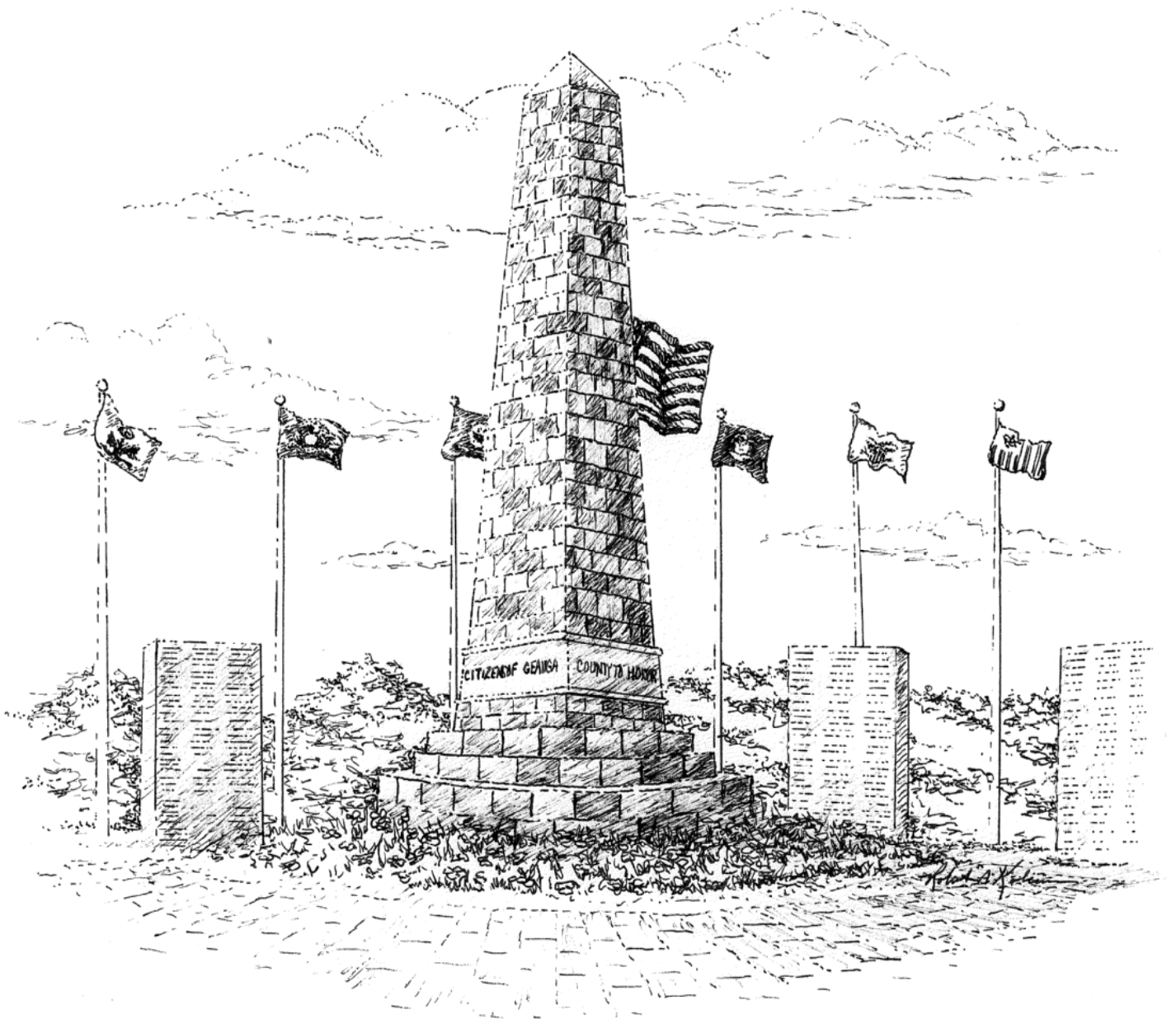
**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None





Geauga County, Ohio  
Comprehensive Annual Financial Report



For the Year Ended December 31, 2008

## ABOUT THE COVER

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

Pictured on the cover is the Geauga County Veterans Memorial, which will be dedicated the Spring of 2009. The memorial is located on the south side of Ravenwood Drive, off of Route 44. The land for this memorial was generously donated by the Geauga County Commissioners.

- The memorial honors those who fell, celebrates those who returned, and acknowledges the service and sacrifice of all Veterans from Geauga County.
- The U.S. flag along with the flags of the Army, Navy, Air Force, Marines, Coast Guard, and Merchant Marine will adjoin the memorial.
- Twenty-two trees will be planted which will represent each Township and Municipality within Geauga County.
- Plaques with every Geauga County Veteran (Revolutionary War to the present) will be placed on 10 feet high boulders of granite or bluestone. Currently, there have been over 11,000 names collected.

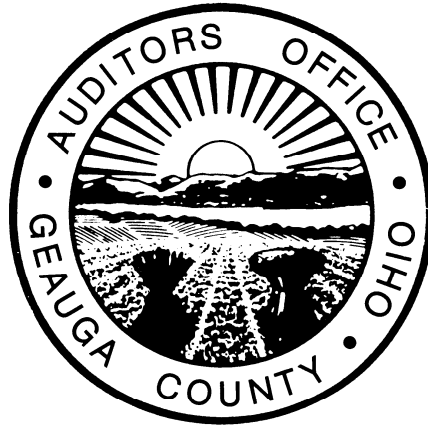
Funds to build the memorial come from all sectors, public and private. You can still make a contribution, or donate for a brick or bench, by calling Mr. Paul Newman, President of the memorial's Board of Trustees at (440) 286-9549.

Please feel free to check out the website at [www.geaugavets.com](http://www.geaugavets.com) for more information and how to add a veteran's name to the memorial.

# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2008



Frank J. Gliha  
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. McCaffrey  
Chief Deputy Auditor

Ronald H. Leyde  
Deputy Auditor

# Geauga County, Ohio

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# Geauga County, Ohio

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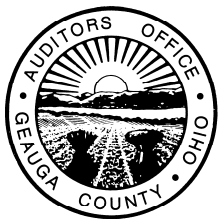
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# Frank J. Gliha

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## Geauga County Auditor

June 25, 2009

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

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

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

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2008, the County was audited by the Auditor of State's Office. Their unqualified opinion is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent accountant'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](mailto:auditor@co.geauga.oh.us)

*Proudly serving the residents of Geauga County*

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

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

Public education in the County is conducted primarily by seven school districts. Five of these districts operate a joint vocational facility, which offers students a chance to learn auto mechanics, information processing, cosmetology, agricultural management, and health occupations along with their typical junior and senior year studies. A number of private and parochial schools are located within or nearby the County. Residents of the County also have access to a wide range of higher educational facilities. A branch of Kent State University in the Village of Burton provides a two-year course of study. Within commuting distance are several public and private two-year and four-year colleges and universities, including the main campus of Kent State University, Hiram College, Notre Dame College, John Carroll University, Lake Erie College, Case Western Reserve University, Cuyahoga Community College, Cleveland State University, Lakeland Community College, Ursuline College and the University of Akron.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates enterprise funds, which include water, waste water and storm water systems.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Geauga County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The Primary Government includes the financial activities of the Children's Services Board, the County Board of Mental Retardation and Developmental Disabilities, and the Geauga County Board of Mental Health and Recovery Services.

The County serves as fiscal agent but is not financially accountable for the Geauga County Combined Health District and the Geauga County Soil and Water Conservation District, whose activities are included in this report as agency funds.

Metzenbaum Sheltered Industries Workshop, a non-profit organization, has been included as a discretely presented component unit, based on the significant services and resources provided by the County.

Excluded from the reporting entity because they are legally separate and fiscally independent of the County are the Geauga County Educational Service Center, the Geauga County Historical Society, the Geauga County Law Library, the Geauga Hospital, the Senior Citizens Center, the Geauga County Agricultural Society, the Geauga County Humane Society and Geauga Community Action, Inc.

The Emergency Management Agency, the Geauga/Trumbull Solid Waste District, and the Portage-Gauga Juvenile Detention and Rehabilitation Center are governmental joint ventures and the County Risk Sharing Authority, Inc., (CORSA) and the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan are public entity risk pools in which the County participates. The County serves as fiscal agent for the Geauga/Trumbull Solid Waste District, the Emergency Management Agency, and the Family First Council; therefore, they are reflected as agency funds within this report.

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

A complete discussion of the County's reporting entity is provided in Notes 1, 12, 13, 14 and 23.

### **The County Form of Government**

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

The County Auditor is elected to a four-year term and has as one of his most important functions, the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. Following collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various government units. The County Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without his certification that funds for that contract or obligation have been lawfully appropriated and are available for payment or are in the process of collection. In addition, no account may be paid except by the County Auditor's warrant drawn upon the County Treasury. The County Auditor is responsible for the County's payroll and has other statutory accounting responsibilities. The County Auditor is also in charge of the County's bond retirement fund. By State law, the County Auditor is secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board.

The County Treasurer, serving a four-year term, is required by State law to collect certain locally assessed taxes. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. He is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The County Treasurer is a member of the County Board of Revision. In addition, the County Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as in all local governments throughout the County.

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

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

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

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

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

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

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce the law in unincorporated areas of the County. The Sheriff also operates and maintains the County jail and is responsible for its inmates, including persons detained for trial or transferred to other institutions.

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

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

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

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

## **Local Economy**

Some of Geauga County's largest employers include Kraftmaid Cabinetry, University Hospitals, Geauga County Government and Dillen Products. 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 U.S. Census Bureau, Geauga County's population is estimated at 94,753 for 2008, which represents a 4.24 percent increase from the 2000 census figure of 90,895. The unemployment of the County as of December 31, 2008 was 5.40 percent. The State and National average was 6.50 percent and 5.80 percent respectively. The County's unemployment rate ranks Geauga County with the fifth lowest in the State.

The economy of Geauga County continues to grow annually as the population increases. Geauga County is one of the fastest growing counties in the State of Ohio according to census data. During 2008, one residential subdivision totaling 36 lots was platted. There were 539 single family homes sold with an average sale price of \$273,800. Bainbridge Township led the County with 102 homes sold.

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

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

### **Relevant Financial Policies**

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

### **Major Initiatives**

In 2008, the Department of Community and Economic Development, through a Formula Grant, provided funding to construct two Americans with Disabilities Act restrooms at the Department on Aging pavilion on Ravenwood Drive. The Kiwanis Lake Community Center in Newbury received a new exhaust system for the stove in their kitchen as well as new entrance doors, and the Bainbridge Public Library and West Geauga Library were equipped with ADA compliant entry doors. In a partnership with Geauga County Habitat for Humanity, the Geauga County Commissioners provided funds through this grant to build foundations for two homes that were then sold to low-to-moderate income families. Both homes were constructed in Middlefield. As a HUD approved counseling agency, Community Development staff provided budget, credit, foreclosure, reverse mortgage, and identity theft counseling to fifty individuals as well as group counseling to staff at Geauga County Job and Family Services, and to seniors at the Geauga County Department on Aging and the local VFW Hall.

The Department of Community and Economic Development provided down payment assistance and rehabilitation/lead remediation funding to one low-to-moderate income family in Middlefield, allowing them to purchase their first home and correct health, safety and code violations.

Through the Revolving Loan Infrastructure Program, one family received an interest-free ten-year loan to upgrade their septic system.

In 2008, three companies received Geauga County revolving loan fund loans totaling \$564,000. Each of these companies purchased a building and together they created 25 full time jobs in the County. In addition, two loans were approved through the Geauga County local revolving loan fund program for a total of \$210,000. One loan was for the purchase of machinery and equipment; the other for the purchase of a building.

In 2008, the Office of the Geauga County Engineer completed the improvements on approximately twenty-three miles of roadway, in addition to four bridges being replaced. The total cost for the work performed in 2008 totaled approximately \$5.7 million. The County was able to utilize about \$1.27 million of State and Federal aid to accomplish these roads and bridge improvements.

Major reconstruction was completed on sections of Georgia Road. Asphalt resurfacing projects were completed for portions of Rapids Road, Aquilla Road, Chagrin Road, Fairmount Road, Russell Road, Brakeman Road, Bass Lake Road, Leggett Road, and Franklin Street. Bridge replacement work was completed on Auburn Road, Cedar Road, and Huntly Road.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2007. 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 nineteenth 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, 2008. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

Planning, coordinating, compiling, and completing this report have been the responsibilities of Chief Deputy Auditor, Beth McCaffrey and Deputy Auditor, Ronald Leyde. I gratefully acknowledge their dedication and professionalism as well as those of the other members of the County Auditor's staff including Jaime Fagan, Beverly Sustar and Bob Kolcum, our resident artist.

Sincerely,



Frank J. Gliha  
Gauga County Auditor

# Geauga County, Ohio

Elected Officials  
December 31, 2008

---

**Board of Commissioners**

**Mary Samide  
Tracy A. Jemison (1)  
William Young**

**Auditor**

**Frank J. Gliha (2)**

**Clerk of Courts**

**Denise M. Kaminski**

**Common Pleas Court  
General Division**

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

**Common Pleas Court  
Probate/Juvenile**

**Honorable Charles Henry**

**Coroner**

**Kevin M. Chartrand, M.D.**

**Engineer**

**Robert L. Phillips**

**Prosecuting Attorney**

**David P. Joyce**

**Recorder**

**Sharon C. Gingerich (3)**

**Sheriff**

**Daniel C. McClelland**

**Treasurer**

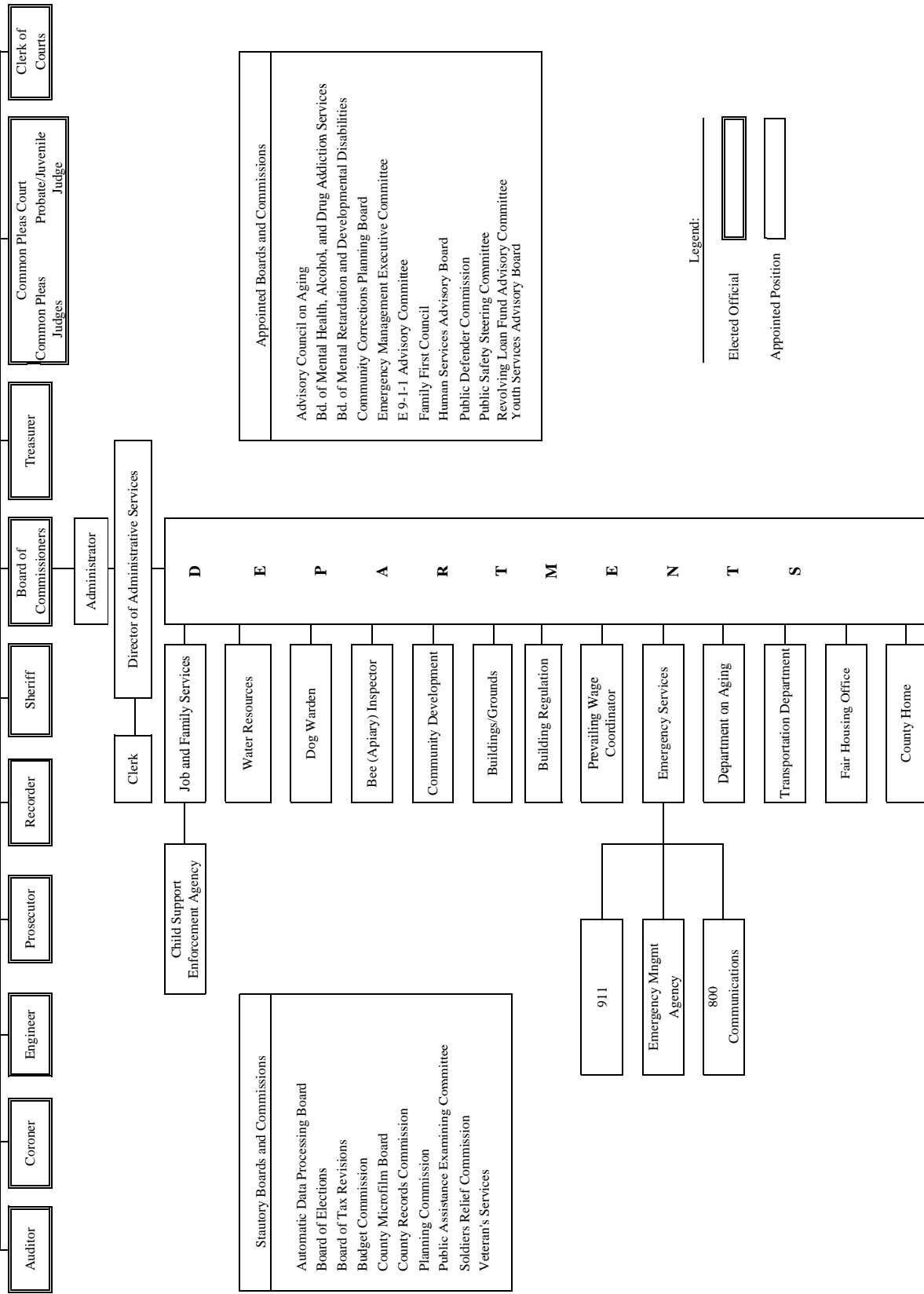
**Christopher P. Hitchcock**

(1) Elected to take office January 2, 2009

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

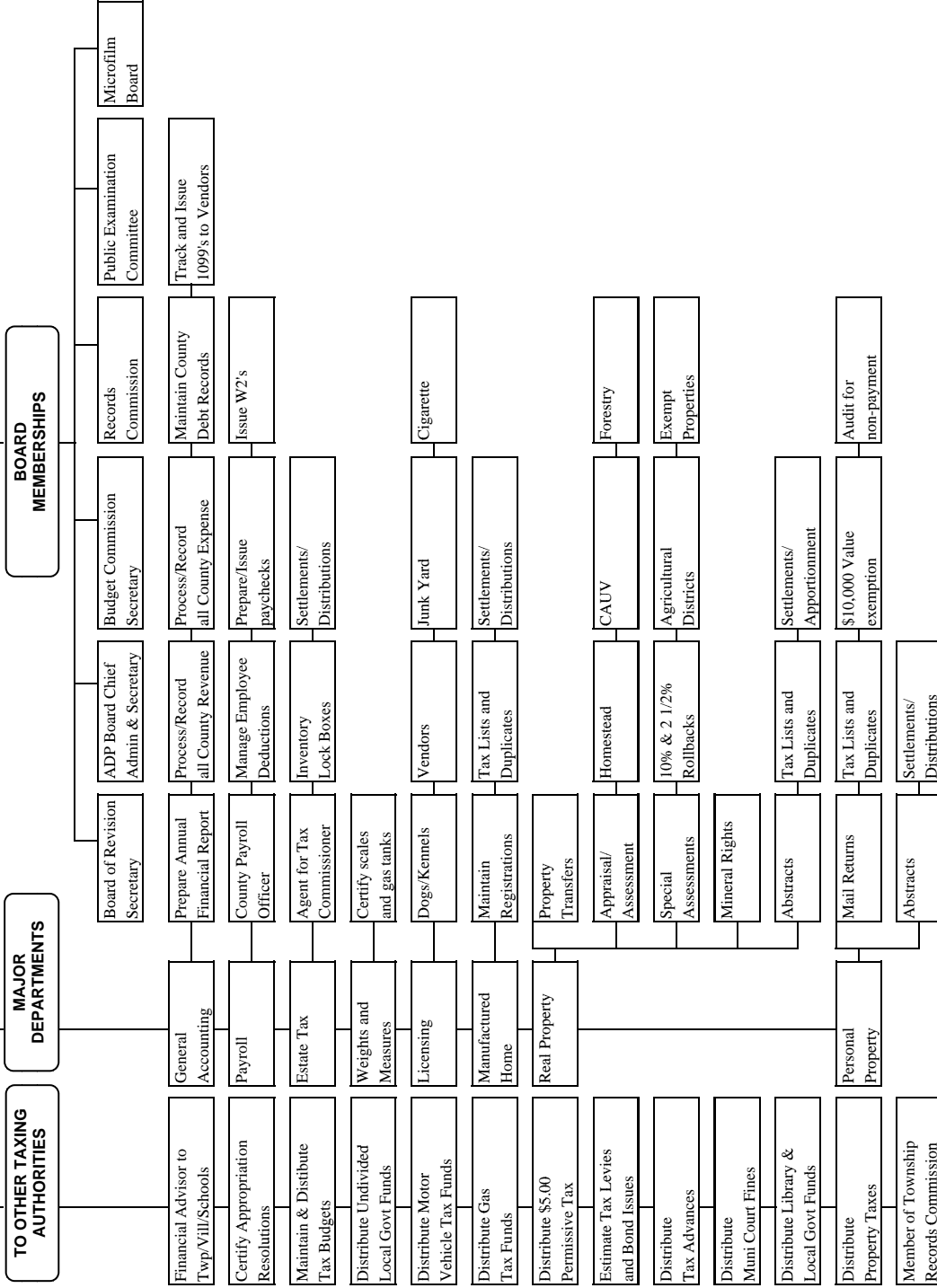
(3) Assumes office 1st Tuesday in January after election (January 6, 2009)

# COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio





# 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, 2007

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



President

Executive Director



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Mental Retardation funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

**Mary Taylor, CPA**  
Auditor of State

June 25, 2009

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2008 (Unaudited)*

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The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2008. 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 2008 are as follows:

- Cy Pres donated \$445,368 to Geauga County for the purpose of restoring the historical dignity of the Courthouse while enhancing the Courthouse with appropriate technological advances.
- The 2008 Presidential election not only captivated the Country but the residents of Geauga County as well. The Board of Elections was able to process an unprecedented number of voter registrations, absentee ballots and turnout at the polls in a timely and efficient manner.
- The Sheriff's department continued to implement the cruiser project during 2008. The cruiser project allowed for mobile data terminals to be installed in all the police cruisers in the County. This allows officers to complete reports on the CAD system timely and reduces response time to 911 emergency calls.
- Phase I of South Franklin Circle, a senior living community in Bainbridge, is on the cusp of opening 40 assisted living units, a community center and indoor swimming pool. South Franklin Circle is a catalyst for smart living and for keeping people active at a level where they can continue to contribute to society and be healthy. This will provide existing and future Geauga County seniors an affordable place to live with dignity and grace and a place where they can continue to be active in the community.
- In order to continue to provide for the safety and well being of the residents with mental and physical disabilities, the Mental Retardation and Developmental Disabilities Board placed a continuing, 3.3 mill levy on the November 2008 ballot a year early, the earliest opportunity allowed by law. With the passage of this levy, the residents, once again, prove their commitment to the helping those in need.
- 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. This has resulted in reduced property tax collections as well as a higher unemployment rate for the County. The County has applied for the federal economic stimulus package in order to keep the County moving in a positive direction.
- Overall, expenses increased due to the inflationary cost of doing business and a slight increase in wages. These increases were offset by a decrease in healthcare costs. Management continues to diligently plan expenses, staying carefully within the County's revenues. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.
- The County Engineer finished a \$5.7 million renovation project involving 23 miles of roadway and 4 bridges. The County was able to use grant monies from OPWC to help offset these costs.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2008 (Unaudited)*

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### **Using this Comprehensive Annual Financial Report (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the readers can understand Geauga County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

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

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2008?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

***Component Unit*** – The County includes financial data of the Metzenbaum Sheltered Workshop (the "Workshop"). The Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
(Unaudited)*

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## Reporting the County's Most Significant Funds

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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

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

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

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

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. The County only utilizes the 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.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2008 (Unaudited)*

**Other Information** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reported using the modified approach. The combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure.

### The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2008 compared to 2007:

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

	Governmental Activites		Business-Type Activites		Total	
	2008	2007	2008	2007	2008	2007
<b>Assets</b>						
Current and Other Assets	\$78.87	\$81.29	\$4.67	\$5.20	\$83.54	\$86.49
Capital Assets, Net	156.51	156.67	36.78	35.31	193.29	191.98
<i>Total Assets</i>	235.38	237.96	41.45	40.51	276.83	278.47
<b>Liabilities</b>						
Current Liabilities	29.61	36.34	0.26	0.42	29.87	36.76
Long-term Liabilities						
Due within one Year	0.40	0.39	0.38	0.36	0.78	0.75
Due in More than one Year	4.69	4.68	18.06	18.70	22.75	23.38
<i>Total Liabilities</i>	34.70	41.41	18.70	19.48	53.40	60.89
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	151.52	149.71	18.51	16.45	170.03	166.16
Restricted	37.35	35.78	0.00	0.00	37.35	35.78
Unrestricted	11.81	11.06	4.24	4.58	16.05	15.64
<i>Total Net Assets</i>	\$200.68	\$196.55	\$22.75	\$21.03	\$223.43	\$217.58

With the current economy and the elimination of the tangible personal property tax for businesses, The County Auditor has conservatively certified reduced property tax monies for 2009. This is reflected in the decrease in taxes receivable and deferred revenue.

As one can see from the increase in overall net assets, the County was able to provide the services that the County residents expect while maintaining the costs of providing those services. In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2008 and 2007.



# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2008 (Unaudited)*

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

	Governmental Activities		Business-Type		Total	
	2008	2007	2008	2007	2008	2007
<b>Program Revenues</b>						
Charges for Services and Sales	\$9.13	\$9.16	\$6.07	\$5.60	\$15.20	\$14.76
Operating Grants, Contributions and Interest	29.39	29.11	0.00	1.19	29.39	30.30
Capital Grants and Contributions	1.67	1.65	1.55	0.82	3.22	2.47
<i>Total Program Revenues</i>	40.19	39.92	7.62	7.61	47.81	47.53
<b>General Revenues</b>						
Property Taxes	24.22	25.21	0.00	0.00	24.22	25.21
Sales Taxes	11.22	11.78	0.00	0.00	11.22	11.78
Grants and Entitlements	2.66	3.88	0.00	0.00	2.66	3.88
Interest	3.01	2.27	0.08	0.17	3.09	2.44
Miscellaneous	2.56	3.13	0.76	0.99	3.32	4.12
<i>Total General Revenues</i>	43.67	46.27	0.84	1.16	44.51	47.43
<i>Total Revenues</i>	83.86	86.19	8.46	8.77	92.32	94.96
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	10.82	14.35	0.00	0.00	10.82	14.35
Judicial	4.27	3.71	0.00	0.00	4.27	3.71
Public Safety	13.05	13.75	0.00	0.00	13.05	13.75
Public Works	12.86	5.94	0.00	0.00	12.86	5.94
Health	8.52	7.55	0.00	0.00	8.52	7.55
Human Services	29.43	31.01	0.00	0.00	29.43	31.01
Economic Development and Assistance	0.31	2.10	0.00	0.00	0.31	2.10
Interest and Fiscal Charges	0.40	0.63	0.00	0.00	0.40	0.63
Water Resources	0.00	0.00	5.25	7.77	5.25	7.77
Water District	0.00	0.00	1.55	0.84	1.55	0.84
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	79.66	79.04	6.81	8.62	86.47	87.66
<i>Increase in Net Assets before Transfers</i>	4.20	7.15	1.65	0.15	5.85	7.30
Transfers	(0.07)	(0.05)	0.07	0.05	0.00	0.00
<i>Change in Net Assets</i>	4.13	7.10	1.72	0.20	5.85	7.30
Net Assets Beginning of Year	196.55	189.45	21.03	20.83	217.58	210.28
Net Assets End of Year	\$200.68	\$196.55	\$22.75	\$21.03	\$223.43	\$217.58

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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2008 (Unaudited)*

The decrease in sales tax is mainly due to the overall recession that is currently gripping the nation. This decrease is offset, in part, by the opening of the Bainbridge Marketplace which includes the Flower Factory, Target, Dicks Sporting Goods, and Home Depot.

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

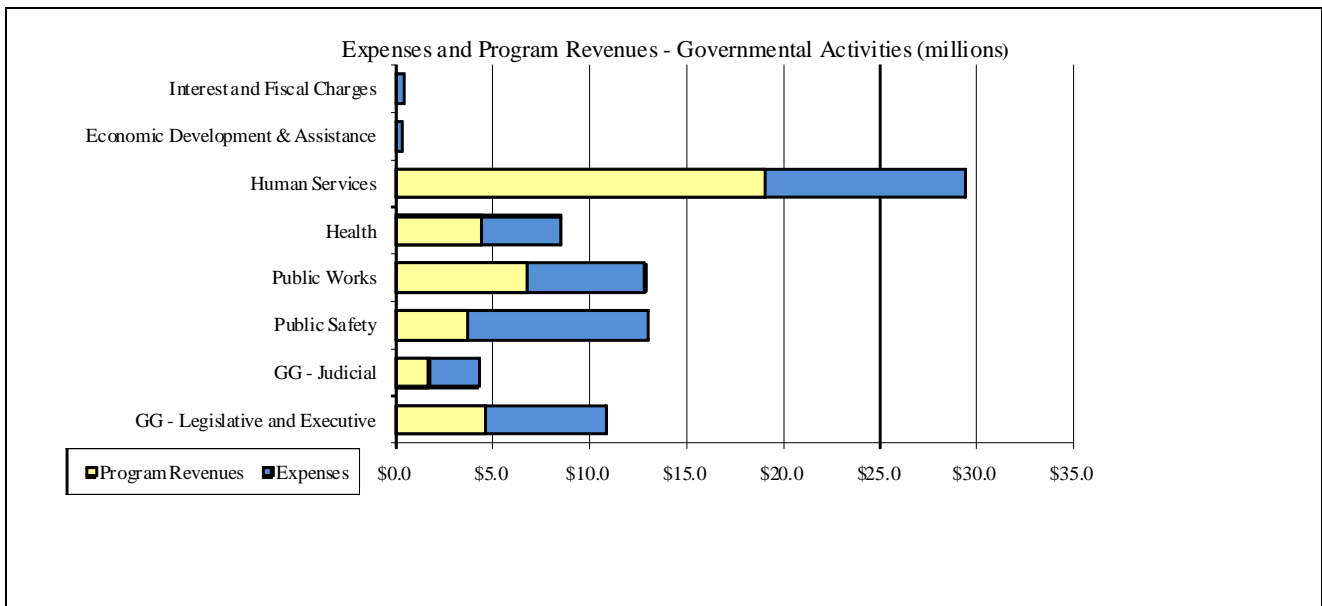
Contrary to the healthcare industry trend, the County was able to reduce their healthcare premium by an average of 15 percent. County employees are still able to enjoy the benefits of great insurance coverage at a reduced cost to the County.

During 2007, Geauga County expended a grant for the Western Reserve Land Conservancy in the general government legislative and executive program expense.

The increase in public works expenses is due to the Office of the Geauga County Engineer completing asphalt resurfacing projects on several roads within 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, 2008 (Unaudited)*

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### **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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$34,698,554. \$26,574,347 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

As reflected in the \$1,145,455 increase in the general fund balance, the County was able to provide the services that the County residents expect while controlling the costs of providing those services.

As reflected in the mental retardation 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 use 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 assets, financial position and cash flows. Water and sewer charges increased due to an increase in rates in order to keep up with EPA requirements.

### **General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2008, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$1,284,373 higher than certification primarily due to conservative estimates in interest income, sales taxes and charges for services. Actual expenditures were \$2,281,697 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, 2008  
(Unaudited)*

### Capital Assets and Debt Administration

#### Capital Assets

Table 3 shows 2008 values compared to 2007.

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

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$4.52	\$4.52	\$0.96	\$0.96	\$5.48	\$5.48
Infrastructure	113.23	111.89	0.00	0.00	113.23	111.89
Construction in Progress	0.00	0.00	0.00	11.87	0.00	11.87
Buildings and Improvements	34.71	35.04	15.58	2.81	50.29	37.85
Machinery and Equipment	2.00	3.10	0.70	0.73	2.70	3.83
Vehicles	2.05	2.12	0.25	0.13	2.30	2.25
Water and Wastewater Lines	0.00	0.00	19.29	18.82	19.29	18.82
Total Capital Assets	<u>\$156.51</u>	<u>\$156.67</u>	<u>\$36.78</u>	<u>\$35.32</u>	<u>\$193.29</u>	<u>\$191.99</u>

The County continued the annual replacement of sheriff's cars as well as purchasing two dump trucks. The County Prosecutor moved into renovated offices in 2008 allowing for more efficient use of the existing space. The County has started engineering for the wastewater treatment plant construction in Thompson. These increases were offset by an additional year of depreciation being taken.

Roadways in the County are currently maintained on a five year rotation for improvement or major repair. However, this life can be extended or decreased based on the amount and type of traffic and the degree of maintenance, such as crack filling.

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of 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 give an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 98 percent of the structures have a bridge appraisal rating of five or more.

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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2008 (Unaudited)*

### Debt

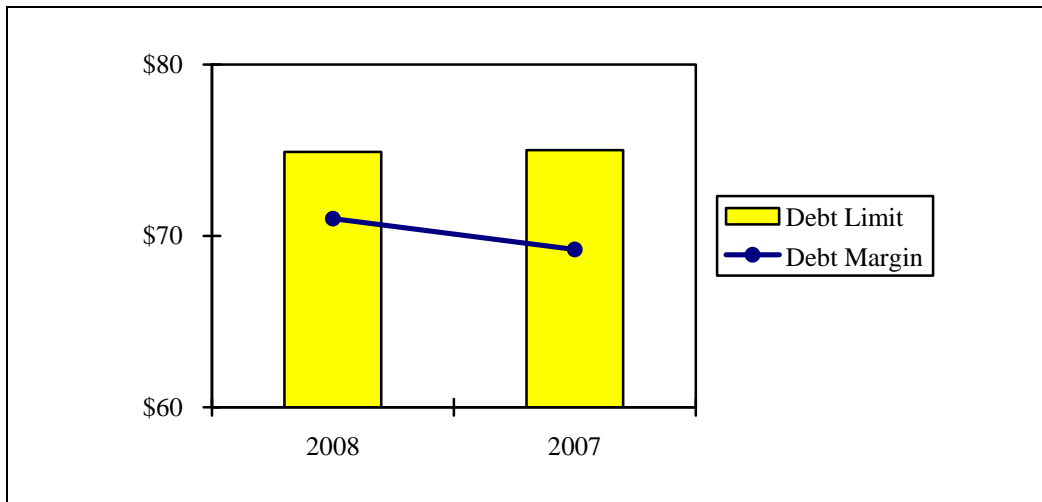
Table 4 below summarizes the County's long-term obligations outstanding.

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

	Governmental Activities		Business Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Special Assessment Bonds	\$2.59	\$2.87	\$0.00	\$0.00	\$2.59	\$2.87
Revenue Bonds	0.00	0.00	0.13	0.14	0.13	0.14
OPWC Loans	0.27	0.00	0.29	0.31	0.56	0.31
OWDA Loans	0.00	0.00	17.85	18.41	17.85	18.41
Library Notes	0.20	0.29	0.00	0.00	0.20	0.29
Capital Leases	0.00	0.02	0.00	0.00	0.00	0.02
Compensated Absences	2.03	1.89	0.17	0.20	2.20	2.09
<b>Total</b>	<b>\$5.09</b>	<b>\$5.07</b>	<b>\$18.44</b>	<b>\$19.06</b>	<b>\$23.53</b>	<b>\$24.13</b>

During 2008, the County received a \$300,000 Ohio Public Works Commission loan for the Jug Street project. The County also received Ohio Water Development Authority loans for the Parkman Treatment Plant and Hunting Valley projects. These increases were offset by the County's continued payments on outstanding debt.

The County's overall legal debt margin increased to \$71.0 million. This is the additional amount of debt the County could issue. The debt margin increased \$1.8 million from 2007 to 2008 due to decreasing property valuations offset by the County paying down current debt.



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

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
(Unaudited)*

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## **Current Issues**

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

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

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

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Frank J. Gliha, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon Ohio 44024, (440) 279-1602 or email at [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us), or visit the County Web Site:

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

## Geauga County, Ohio

### Statement of Net Assets December 31, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,302,918	\$4,417,460	\$43,720,378	\$0
Cash and Cash Equivalents:				
In Segregated Accounts	122,734	0	122,734	60,898
With Fiscal Agents	12	0	12	0
Materials and Supplies Inventory	328,977	121,129	450,106	5,074
Accrued Interest Receivable	39	0	39	0
Accounts Receivable	406,052	126,043	532,095	40,084
Internal Balances	(7,412)	7,412	0	0
Intergovernmental Receivable	7,490,446	0	7,490,446	0
Prepaid Items	102,762	0	102,762	3,772
Sales Taxes Receivable	5,199,945	0	5,199,945	0
Property Taxes Receivable	20,699,069	0	20,699,069	0
Special Assessments Receivable	2,487,679	0	2,487,679	0
Loans Receivable	2,739,290	0	2,739,290	0
Nondepreciable Capital Assets	117,743,236	956,775	118,700,011	0
Depreciable Capital Assets, Net	38,762,244	35,819,141	74,581,385	13,368
<i>Total Assets</i>	<u>235,377,991</u>	<u>41,447,960</u>	<u>276,825,951</u>	<u>123,196</u>
<b>Liabilities</b>				
Accounts Payable	355,399	73,700	429,099	0
Accrued Wages	1,148,196	66,648	1,214,844	5,109
Contracts Payable	1,658,918	52,994	1,711,912	0
Intergovernmental Payable	1,324,754	71,054	1,395,808	0
Accrued Interest Payable	62,275	0	62,275	0
Deferred Revenue	20,276,479	0	20,276,479	0
Notes Payable	4,780,000	0	4,780,000	0
Long-Term Liabilities:				
Due Within One Year	405,875	379,530	785,405	0
Due In More Than One Year	4,687,470	18,057,591	22,745,061	0
<i>Total Liabilities</i>	<u>34,699,366</u>	<u>18,701,517</u>	<u>53,400,883</u>	<u>5,109</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	151,545,480	18,506,480	170,051,960	13,368
Restricted for:				
Capital Projects	8,091,604	0	8,091,604	0
Debt Service	1,181,726	0	1,181,726	0
911 Program	303,379	0	303,379	0
Mental Health	4,625,550	0	4,625,550	0
Children Services	2,243,095	0	2,243,095	0
Public Assistance	43,377	0	43,377	0
MRDD	6,971,361	0	6,971,361	0
Aging	952,468	0	952,468	0
Revolving Loan	3,581,687	0	3,581,687	0
Real Estate Assessment	1,107,363	0	1,107,363	0
Delinquent Tax	847,645	0	847,645	0
Motor Vehicle	3,633,407	0	3,633,407	0
Other Purposes	3,742,639	0	3,742,639	0
Unrestricted	11,807,844	4,239,963	16,047,807	104,719
<i>Total Net Assets</i>	<u>\$200,678,625</u>	<u>\$22,746,443</u>	<u>\$223,425,068</u>	<u>\$118,087</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Activities  
For the Year Ended December 31, 2008*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants Contributions and Interest	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$10,824,246	\$4,346,674	\$295,840	\$0
Judicial	4,267,814	865,389	394,717	445,368
Public Safety	13,047,274	2,157,931	1,441,986	0
Public Works	12,860,130	199,574	5,499,219	1,062,420
Health	8,518,081	153,620	4,289,435	0
Human Services	29,427,102	1,406,264	17,468,665	162,349
Economic Development and Assistance	312,378	0	0	0
Interest and Fiscal Charges	399,272	0	0	0
<i>Total Governmental Activities</i>	79,656,297	9,129,452	29,389,862	1,670,137
<b>Business-Type Activities:</b>				
Water Resources	5,251,206	5,419,064	0	1,533,861
Water District	1,551,043	637,857	0	14,164
Storm Water	11,083	7,200	0	0
<i>Total Business-Type Activities</i>	6,813,332	6,064,121	0	1,548,025
<i>Total - Primary Government</i>	\$86,469,629	\$15,193,573	\$29,389,862	\$3,218,162
<b>Component Unit</b>				
Workshop	\$684,226	\$680,889	\$4,695	\$0
<b>General Revenues</b>				
Property Taxes Levied for:				
General Purposes				
Aging				
Children Services Board				
Mental Health				
Mental Retardation				
Capital				
Sales Tax Levied for General Purposes				
Grants and Entitlements not Restricted to Specific Programs				
Gain on Sale of Capital Asset				
Interest				
Other				
<i>Total General Revenues</i>				
Transfers				
<i>Total General Revenues and Transfers</i>				
Change in Net Assets				
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>				
<i>Net Assets End of Year</i>				

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Changes in Net Assets

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$6,181,732)	\$0	(\$6,181,732)	\$0
(2,562,340)	0	(2,562,340)	0
(9,447,357)	0	(9,447,357)	0
(6,098,917)	0	(6,098,917)	0
(4,075,026)	0	(4,075,026)	0
(10,389,824)	0	(10,389,824)	0
(312,378)	0	(312,378)	0
(399,272)	0	(399,272)	0
(39,466,846)	0	(39,466,846)	0
0	1,701,719	1,701,719	0
0	(899,022)	(899,022)	0
0	(3,883)	(3,883)	0
0	798,814	798,814	0
(39,466,846)	798,814	(38,668,032)	0
0	0	0	1,358
6,486,228	0	6,486,228	0
1,698,875	0	1,698,875	0
1,736,616	0	1,736,616	0
2,428,743	0	2,428,743	0
7,814,121	0	7,814,121	0
4,056,949	0	4,056,949	0
11,216,612	0	11,216,612	0
2,660,488	0	2,660,488	0
0	0	0	1,915
3,014,789	79,600	3,094,389	1,366
2,554,322	761,335	3,315,657	0
43,667,743	840,935	44,508,678	3,281
(72,926)	72,926	0	0
43,594,817	913,861	44,508,678	3,281
4,127,971	1,712,675	5,840,646	4,639
196,550,654	21,033,768	217,584,422	113,448
\$200,678,625	\$22,746,443	\$223,425,068	\$118,087

## Geauga County, Ohio

*Balance Sheet  
Governmental Funds  
December 31, 2008*

	General	Mental Retardation	Construction	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$6,791,677	\$7,195,459	\$1,024,934	\$24,290,848	\$39,302,918
Cash and Cash Equivalents:					
In Segregated Accounts	5,614	128	0	116,992	122,734
With Fiscal Agents	0	0	0	12	12
Materials and Supplies Inventory	156,742	77,031	0	95,204	328,977
Accrued Interest Receivable	0	0	0	39	39
Accounts Receivable	300,110	18,826	0	87,116	406,052
Interfund Receivable	400,226	0	0	28,811	429,037
Intergovernmental Receivable	933,554	714,635	220,683	5,621,574	7,490,446
Prepaid Items	102,762	0	0	0	102,762
Sales Taxes Receivable	5,199,945	0	0	0	5,199,945
Property Taxes Receivable	5,282,420	7,645,816	0	7,770,833	20,699,069
Special Assessments Receivable	0	0	0	2,487,679	2,487,679
Loans Receivable	0	0	0	2,739,290	2,739,290
<b>Total Assets</b>	<b>\$19,173,050</b>	<b>\$15,651,895</b>	<b>\$1,245,617</b>	<b>\$43,238,398</b>	<b>\$79,308,960</b>
<b>Liabilities</b>					
Accounts Payable	\$169,378	\$21,988	\$1,950	\$162,083	\$355,399
Accrued Wages	463,381	279,221	0	405,594	1,148,196
Contracts Payable	86,855	51,605	249	1,520,209	1,658,918
Intergovernmental Payable	541,732	375,844	0	407,178	1,324,754
Interfund Payable	7,347	0	225,000	204,102	436,449
Deferred Revenue	10,565,586	8,355,012	220,683	15,729,917	34,871,198
Accrued Interest Payable	0	0	33,368	2,124	35,492
Notes Payable	0	0	4,690,000	90,000	4,780,000
<b>Total Liabilities</b>	<b>11,834,279</b>	<b>9,083,670</b>	<b>5,171,250</b>	<b>18,521,207</b>	<b>44,610,406</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	449,210	78,265	85,376	4,572,066	5,184,917
Reserved for Loans Receivable	0	0	0	2,739,290	2,739,290
Reserved for Compensated Absences	200,000	0	0	0	200,000
Unreserved, Undesignated, Reported in:					
General Fund	6,689,561	0	0	0	6,689,561
Special Revenue Funds	0	6,489,960	0	12,376,779	18,866,739
Debt Service Fund	0	0	0	1,396,428	1,396,428
Capital Projects Funds (Deficit)	0	0	(4,011,009)	3,632,628	(378,381)
<b>Total Fund Balances</b>	<b>7,338,771</b>	<b>6,568,225</b>	<b>(3,925,633)</b>	<b>24,717,191</b>	<b>34,698,554</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$19,173,050</b>	<b>\$15,651,895</b>	<b>\$1,245,617</b>	<b>\$43,238,398</b>	<b>\$79,308,960</b>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2008*

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<b>Total Governmental Fund Balances</b>		\$34,698,554
 <i>Amounts reported for governmental activities in the statement of net assets are different because</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		156,505,480
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes	413,805	
Sales Taxes	4,360,981	
Intergovernmental	7,332,254	
Special Assessments	<u>2,487,679</u>	
Total		14,594,719
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(26,783)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Special Assessment Bonds	(2,592,649)	
Notes Payable	(200,000)	
OPWC Loan Payable	(270,000)	
Compensated Absences	<u>(2,030,696)</u>	
Total		<u>(5,093,345)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$200,678,625</u></u>

## Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2008*

	General	Mental Retardation	Construction	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$6,488,356	\$7,819,716	\$1,325,666	\$8,639,858	\$24,273,596
Sales Tax	11,521,245	0	0	0	11,521,245
Permissive Motor Vehicle License Tax	0	0	0	462,913	462,913
Charges for Services	4,659,319	408,227	0	3,404,858	8,472,404
Licenses and Permits	5,381	0	0	257,388	262,769
Fines and Forfeitures	148,999	0	0	140,681	289,680
Intergovernmental	2,874,105	7,479,164	733,569	21,580,378	32,667,216
Special Assessments	0	0	0	286,255	286,255
Interest	2,721,801	1,147	24,518	286,310	3,033,776
Rentals	104,021	0	0	0	104,021
Contributions and Donations	0	0	0	610,157	610,157
Other	945,675	60,492	5,412	1,542,743	2,554,322
<i>Total Revenues</i>	<u>29,468,902</u>	<u>15,768,746</u>	<u>2,089,165</u>	<u>37,211,541</u>	<u>84,538,354</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	8,694,711	0	0	1,743,823	10,438,534
Judicial	2,780,339	0	0	919,506	3,699,845
Public Safety	10,868,637	0	0	1,444,813	12,313,450
Public Works	160,989	0	0	6,520,259	6,681,248
Health	587,372	0	0	7,887,554	8,474,926
Human Services	336,213	12,854,300	0	15,693,123	28,883,636
Economic Development and Assistance	0	0	0	312,378	312,378
Capital Outlay	0	0	678,052	7,469,052	8,147,104
Debt Service:					
Principal Retirement	16,172	0	0	310,829	327,001
Principal Retirement Current Refunding	0	0	0	90,000	90,000
Interest and Fiscal Charges	538	0	215,616	183,923	400,077
<i>Total Expenditures</i>	<u>23,444,971</u>	<u>12,854,300</u>	<u>893,668</u>	<u>42,575,260</u>	<u>79,768,199</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,023,931</u>	<u>2,914,446</u>	<u>1,195,497</u>	<u>(5,363,719)</u>	<u>4,770,155</u>
<b>Other Financing Sources (Uses)</b>					
OPWC Loans Issued	0	0	0	300,000	300,000
General Obligation Notes Issued	0	0	0	200,000	200,000
Payment on Refunding Notes	0	0	0	(200,000)	(200,000)
Transfers In	20,000	0	1,016,632	5,462,987	6,499,619
Transfers Out	(4,898,476)	(787,000)	(714)	(886,355)	(6,572,545)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,878,476)</u>	<u>(787,000)</u>	<u>1,015,918</u>	<u>4,876,632</u>	<u>227,074</u>
<i>Net Change in Fund Balances</i>	1,145,455	2,127,446	2,211,415	(487,087)	4,997,229
<i>Fund Balances (Deficit)</i>					
<i>Beginning of Year</i>	<u>6,193,316</u>	<u>4,440,779</u>	<u>(6,137,048)</u>	<u>25,204,278</u>	<u>29,701,325</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$7,338,771</u>	<u>\$6,568,225</u>	<u>(\$3,925,633)</u>	<u>\$24,717,191</u>	<u>\$34,698,554</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, 2008*

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$4,997,229</b>
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*Amounts reported for governmental activities in the  
statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.

Capital Outlay	5,011,041	
Depreciation	<u>(3,574,002)</u>	
Total		1,437,039

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is report for each disposal.

(1,601,115)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.

Property Taxes	(52,064)	
Sales Taxes	(304,633)	
Intergovernmental	(38,786)	
Special Assessments	<u>(285,677)</u>	
Total		(681,160)

Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

617,001

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

805

Some expenses, such as compensated absences, reported in the statement of activities do no require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.

(141,828)

Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.

Notes Issued	(200,000)	
OPWC Loan Issued	<u>(300,000)</u>	
Total		<u>(500,000)</u>

<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$4,127,971</u></u>
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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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$6,911,916	\$6,904,063	\$6,490,101	(\$413,962)
Sales Tax	11,000,000	11,000,000	11,571,610	571,610
Charges for Services	4,269,650	4,321,550	4,433,800	112,250
Licenses and Permits	5,700	4,800	5,381	581
Fines and Forfeitures	147,000	138,000	151,386	13,386
Intergovernmental	2,565,370	2,742,507	2,873,474	130,967
Interest	1,800,000	1,800,000	2,465,583	665,583
Rentals	86,000	96,000	104,021	8,021
Other	623,300	631,951	827,888	195,937
<i>Total Revenues</i>	<u>27,408,936</u>	<u>27,638,871</u>	<u>28,923,244</u>	<u>1,284,373</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,355,578	10,599,321	8,911,554	1,687,767
Judicial	2,925,663	2,926,461	2,787,299	139,162
Public Safety	11,017,165	11,063,558	10,954,331	109,227
Public Works	171,765	171,118	161,287	9,831
Health	791,205	806,199	578,668	227,531
Human Services	478,148	451,592	343,413	108,179
<i>Total Expenditures</i>	<u>24,739,524</u>	<u>26,018,249</u>	<u>23,736,552</u>	<u>2,281,697</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,669,412</u>	<u>1,620,622</u>	<u>5,186,692</u>	<u>3,566,070</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	482,000	4,149	20,000	15,851
Transfers Out	(5,263,469)	(5,783,180)	(4,898,476)	884,704
Advances In	0	102,150	102,150	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,781,469)</u>	<u>(5,676,881)</u>	<u>(4,776,326)</u>	<u>900,555</u>
<i>Net Change in Fund Balance</i>	(2,112,057)	(4,056,259)	410,366	4,466,625
Fund Balances at Beginning of Year	4,529,081	4,529,081	4,529,081	0
Unexpended Prior Year Encumbrances	284,608	284,608	284,608	0
<i>Fund Balances at End of Year</i>	<u>\$2,701,632</u>	<u>\$757,430</u>	<u>\$5,224,055</u>	<u>\$4,466,625</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Retardation  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,813,447	\$7,925,547	\$7,819,716	(\$105,831)
Charges for Services	301,655	361,800	389,733	27,933
Intergovernmental	7,082,037	7,296,927	7,476,127	179,200
Interest	1,500	1,500	1,147	(353)
Other	21,000	21,000	60,492	39,492
<i>Total Revenues</i>	15,219,639	15,606,774	15,747,215	140,441
<b>Expenditures</b>				
Current:				
Human Services	14,827,686	15,732,000	14,476,697	1,255,303
<i>Excess of Revenues Over (Under) Expenditures</i>	391,953	(125,226)	1,270,518	1,395,744
<b>Other Financing Sources (Uses)</b>				
Transfers In	177,600	8,427	0	(8,427)
Transfers Out	(1,100,000)	(802,183)	(787,000)	15,183
<i>Total Other Financing Sources (Uses)</i>	(922,400)	(793,756)	(787,000)	6,756
<i>Net Change in Fund Balance</i>	(530,447)	(918,982)	483,518	1,402,500
Fund Balances at Beginning of Year	6,512,093	6,512,093	6,512,093	0
Unexpended Prior Year Encumbrances	47,987	47,987	47,987	0
<i>Fund Balances at End of Year</i>	\$6,029,633	\$5,641,098	\$7,043,598	\$1,402,500

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### Statement of Fund Net Assets Enterprise Funds December 31, 2008

	Water Resources	Water District	Storm Water	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,972,882	\$415,126	\$29,452	\$4,417,460
Materials and Supplies Inventory	121,129	0	0	121,129
Accounts Receivable	110,373	15,670	0	126,043
Interfund Receivable	0	7,412	0	7,412
<i>Total Current Assets</i>	4,204,384	438,208	29,452	4,672,044
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	956,775	0	0	956,775
Depreciable Capital Assets, Net	32,971,538	2,847,603	0	35,819,141
<i>Total Noncurrent Assets</i>	33,928,313	2,847,603	0	36,775,916
<i>Total Assets</i>	\$38,132,697	\$3,285,811	\$29,452	\$41,447,960
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$66,494	\$7,206	\$0	\$73,700
Accrued Wages	61,182	5,119	347	66,648
Contracts Payable	50,705	2,289	0	52,994
Intergovernmental Payable	66,413	4,315	326	71,054
Compensated Absences Payable	24,458	0	0	24,458
Revenue Bonds Payable	7,000	0	0	7,000
OWDA Loans Payable	321,822	0	0	321,822
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	624,324	18,929	673	643,926
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	131,687	11,548	0	143,235
Revenue Bonds Payable	122,000	0	0	122,000
OWDA Loans Payable	17,529,855	0	0	17,529,855
OPWC Loans Payable	262,501	0	0	262,501
<i>Total Long-Term Liabilities</i>	18,046,043	11,548	0	18,057,591
<i>Total Liabilities</i>	18,670,367	30,477	673	18,701,517
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	15,658,877	2,847,603	0	18,506,480
Unrestricted	3,803,453	407,731	28,779	4,239,963
<i>Total Net Assets</i>	\$19,462,330	\$3,255,334	\$28,779	\$22,746,443

See accompanying notes to the basic financial statements



## Geauga County, Ohio

*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2008*

	Water Resources	Water District	Storm Water	Total
<b>Operating Revenues</b>				
Charges for Services	\$5,419,064	\$637,857	\$7,200	\$6,064,121
Other	652,876	108,459	0	761,335
<i>Total Operating Revenues</i>	<u>6,071,940</u>	<u>746,316</u>	<u>7,200</u>	<u>6,825,456</u>
<b>Operating Expenses</b>				
Personal Services	1,915,829	179,350	10,606	2,105,785
Materials and Supplies	477,940	120,392	0	598,332
Contractual Services	827,907	1,050,364	0	1,878,271
Depreciation	1,305,861	196,401	0	1,502,262
Other	187,459	3,745	477	191,681
<i>Total Operating Expenses</i>	<u>4,714,996</u>	<u>1,550,252</u>	<u>11,083</u>	<u>6,276,331</u>
<i>Operating Income (Loss)</i>	<u>1,356,944</u>	<u>(803,936)</u>	<u>(3,883)</u>	<u>549,125</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	79,600	0	0	79,600
Interest and Fiscal Charges	(534,307)	0	0	(534,307)
Loss on Disposal of Capital Assets	(1,903)	(791)	0	(2,694)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(456,610)</u>	<u>(791)</u>	<u>0</u>	<u>(457,401)</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	900,334	(804,727)	(3,883)	91,724
Capital Contributions	1,533,861	14,164	0	1,548,025
Transfers In	80,000	0	11,000	91,000
Transfers Out	(18,074)	0	0	(18,074)
<i>Change in Net Assets</i>	2,496,121	(790,563)	7,117	1,712,675
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>16,966,209</u>	<u>4,045,897</u>	<u>21,662</u>	<u>21,033,768</u>
<i>Net Assets End of Year</i>	<u><u>\$19,462,330</u></u>	<u><u>\$3,255,334</u></u>	<u><u>\$28,779</u></u>	<u><u>\$22,746,443</u></u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Cash Flows*  
*Enterprise Funds*  
For the Year Ended December 31, 2008

	Water Resources	Water District	Storm Water	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$5,459,602	\$647,998	\$7,200	\$6,114,800
Other Cash Receipts	652,876	108,459	0	761,335
Cash Payments to Employees for Services	(1,947,809)	(180,022)	(10,651)	(2,138,482)
Cash Payments for Goods and Services	(1,443,597)	(1,189,969)	0	(2,633,566)
Other Cash Payments	(187,459)	(3,745)	(477)	(191,681)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>2,533,613</u>	<u>(617,279)</u>	<u>(3,928)</u>	<u>1,912,406</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	80,000	0	11,000	91,000
Transfers Out	(18,074)	0	0	(18,074)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>61,926</u>	<u>0</u>	<u>11,000</u>	<u>72,926</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	1,533,861	14,164	0	1,548,025
Proceeds from OWDA Loans	299,233	0	0	299,233
Principal Paid on Revenue Bonds	(7,000)	0	0	(7,000)
Interest Paid on Revenue Bonds	(6,800)	0	0	(6,800)
Principal Paid on OPWC Loans	(26,250)	0	0	(26,250)
Principal Paid on OWDA Loans	(860,098)	0	0	(860,098)
Interest Paid on OWDA Loans	(527,507)	0	0	(527,507)
Payments for Capital Acquisitions	(2,965,464)	0	0	(2,965,464)
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(2,560,025)</u>	<u>14,164</u>	<u>0</u>	<u>(2,545,861)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	80,299	0	0	80,299
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>115,813</u>	<u>(603,115)</u>	<u>7,072</u>	<u>(480,230)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,857,069</u>	<u>1,018,241</u>	<u>22,380</u>	<u>4,897,690</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$3,972,882</u>	<u>\$415,126</u>	<u>\$29,452</u>	<u>\$4,417,460</u>

(continued)

## Geauga County, Ohio

*Statement of Cash Flows  
Enterprise Funds (continued)  
For the Year Ended December 31, 2008*

	Water Resources	Water District	Storm Water	Total
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	\$1,356,944	(\$803,936)	(\$3,883)	\$549,125
Adjustments:				
Depreciation	1,305,861	196,401	0	1,502,262
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	40,538	10,868	0	51,406
Intergovernmental Receivable	0	2,635	0	2,635
Materials and Supplies Inventory	(5,149)	0	0	(5,149)
Interfund Receivable	0	(3,362)	0	(3,362)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	41,764	(13,166)	0	28,598
Contracts Payable	(190,533)	(6,047)	0	(196,580)
Accrued Wages	4,730	366	(4)	5,092
Compensated Absences Payable	(30,181)	(386)	0	(30,567)
Intergovernmental Payable	9,639	(652)	(41)	8,946
<i>Total Adjustments</i>	<u>1,176,669</u>	<u>186,657</u>	<u>(45)</u>	<u>1,363,281</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$2,533,613</u>	<u>(\$617,279)</u>	<u>(\$3,928)</u>	<u>\$1,912,406</u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2008*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$16,690,224
Cash and Cash Equivalents in Segregated Accounts	958,915
Property Taxes Receivable	166,209,876
Special Assessments Receivable	<u>4,720,612</u>
<i>Total Assets</i>	<u><u>\$188,579,627</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$171,489,458
Undistributed Monies	16,254,396
Due to Others	137,101
Payroll Withholdings	<u>698,672</u>
<i>Total Liabilities</i>	<u><u>\$188,579,627</u></u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2008*

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

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

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

### ***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Geauga County, this includes the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities (MRDD), the Board of Mental Health and Recovery Services and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

The component unit column in the financial statements identifies the financial data of the County's discretely presented component unit, Metzenbaum Sheltered Industries Workshop. It is reported separately to emphasize that it is legally separate from the County.

***Metzenbaum Sheltered Industries Workshop (the Workshop)*** - Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Geauga County Board of MRDD provides the Workshop with resources and personnel for the operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the mentally retarded and handicapped adults of Geauga County, it was determined that to exclude the Workshop from the County's report would make the report incomplete. Metzenbaum Sheltered Industries operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Metzenbaum Sheltered Industries Workshop, 8202 Cedar Road, Chesterland, Ohio, 44026.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 12, 13, 14 and 23 to the Basic Financial Statements and are excluded from the accompanying financial statements.

Emergency Management Agency  
Geauga/Trumbull Solid Waste District  
Portage - Geauga Juvenile Detention and Rehabilitation Center  
County Risk Sharing Authority  
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan  
Northeast Ohio Areawide Coordinating Agency  
Geauga County Regional Airport Authority  
North East Ohio Network  
Family First Council  
Geauga, Ashtabula, and Portage Partnership Incorporated  
Geauga County Public Library  
Geauga County Park District

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Geauga County. Accordingly the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

***Geauga County Combined Health District*** - The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

***Geauga County Soil and Water Conservation District*** - The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors control their own operations and budget and do not rely on the County to finance deficits.

Information in the following notes to the basic financial statements is applicable to the primary government. When information is provided relative to the Workshop, it is specifically identified.

## **Note 2. Summary of Significant Accounting Policies**

The financial statements of Geauga County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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### **A. Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**Government-wide Financial Statements** The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

**Fund Financial Statements** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

### **B. Fund Accounting**

The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

**Governmental Fund Types** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

**General** The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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

***Construction Fund*** The Construction fund is used to account for note proceeds, grants, and transfers used to purchase or construct County buildings.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. The following is the County's proprietary fund type:

***Enterprise Funds*** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

***Water Resources*** The Water Resources fund is used to account for sanitary sewer services provided to individuals and commercial users in the majority of the unincorporated areas of Geauga County. The cost of providing these services is financed primarily through user charges. This sewer district has its own facilities and rate schedule.

***Water District*** The Water District fund is used to account for water services provided to individuals and commercial users in the majority of the unincorporated areas of Geauga County. The cost of providing these services is financed primarily through user charges. This water district has its own facilities and rate schedule.

***Storm Water*** The Storm Water fund is used to account for transfers and charges for services for the construction and operation of drainage facilities.

***Fiduciary Fund Types*** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are agency funds. Agency funds are used to account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and State shared resources collected on behalf of and distributed to other local governments.

### ***C. Measurement Focus***

***Government-wide Financial Statements*** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities, generally, are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and



# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The Workshop uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting.

### ***D. Basis of Accounting***

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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

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

### ***E. Cash and Cash Equivalents***

To improve cash management, cash received by the County is pooled in a central bank account. Monies for all funds are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents."

During 2008, investments were limited to Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Commercial Paper, Federal National Corporation Association Notes, Federal Farm Credit Bank Notes, and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2008.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2008 amounted to \$2,721,801 which includes \$2,198,754 assigned from other County funds.

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

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

### ***F. Inventories***

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

### G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2008 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

### H. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and infrastructure reported on the modified approach. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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### ***I. Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. 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.

### ***J. Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability in the fund financial statements when due.

### ***K. Reserves of Fund Equity and Designations***

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

### ***L. Interfund Balances***

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

### ***M. Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

### ***N. Internal Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal events that are allocations of overhead expenses from

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

### ***O. Budgetary Process***

All funds, except agency funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue that are identified by the Auditor. The amounts reported as the original 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.

### ***P. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The majority of net assets restricted for other purposes include the operation of the Title Department and Care and Custody.

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

### ***Q. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for 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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

### **R. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence.

### **S. Contributions of Capital**

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

## **Note 3. Change in Accounting Principles and Restated Net Assets**

### **A. Changes in Accounting Principles**

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations". GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect of existing pollution by participating in pollution remediation activities such as site assessment and cleanups. The implementation of this Statement did not result in any change to the County's financial statements.

### **B. Restated Net Assets**

At December 31, 2007, it was determined that capital assets in governmental activities were understated by \$157,840 due to the failure to add equipment and vehicles that were placed into service in 2006 and 2007. Net assets for governmental activities increased from \$196,392,814 to \$196,550,654.

During 2008, it was determined that capital assets and OWDA loan payable were understated in the enterprise funds. These restatements had the following effect on net assets as they were previously reported.

	Water Resources	Water District	Storm Water	Total Business- Type
Net Assets, December 31, 2007	\$16,521,719	\$4,045,897	\$21,662	\$20,589,278
Depreciable Capital Assets	641,964	0	0	641,964
OWDA Loan Payable	(197,474)	0	0	(197,474)
Adjusted Net Assets, December 31, 2007	<u>\$16,966,209</u>	<u>\$4,045,897</u>	<u>\$21,662</u>	<u>\$21,033,768</u>

## **Note 4. Budgetary Basis of Accounting**

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements

December 31, 2008

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments are reported at cost (budget) rather than at fair value (GAAP).
5. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

### Net Change in Fund Balances

	General	Mental Retardation
GAAP Basis	\$1,145,455	\$2,127,446
Net Adjustment for Revenue Accruals	(289,469)	(21,531)
Beginning Fair Value Adjustment for Investments	528,566	0
Ending Fair Value Adjustment for Investments	(784,755)	0
Advances In	102,150	0
Net Adjustment for Expenditure Accruals	491,286	(1,470,536)
Encumbrances	(782,867)	(151,861)
Budget Basis	<u>\$410,366</u>	<u>\$483,518</u>

## Note 5. Accountability

At December 31, 2008 the community development administration and transportation administration special revenue funds had individual fund deficits in the amount of \$29,222 and \$76,302, respectively. The deficits are caused by the recognition of expenditures on the modified accrual basis of accounting. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur.

The construction capital projects fund's deficit of \$3,925,633 is the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once the notes are retired or bonds are issued, the deficit will be eliminated.

## Note 6. Deposits and Investments

Monies held by the County are classified by State Statute two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

### **Deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$20,807,563 of the County's bank balance of \$22,699,623 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, 2008

### Investments

Investments are reported at fair value. As of December 31, 2008, the County had the following investments:

	Maturity (in years)				Total
	Less Than One Year	1 - 2	2 - 3	3 - 5	
Federal Home Loan Bank Notes	\$2,007,417	\$5,121,308	\$4,202,534	\$4,106,743	\$15,438,002
Federal Home Loan Mortgage Corporation Notes	0	0	3,041,790	2,064,451	5,106,241
Commercial Paper	999,740	0	0	0	999,740
Federal National Mortgage Corporation Notes	1,013,932	2,025,808	1,015,241	0	4,054,981
Federal Farm Credit Bank Notes	0	3,092,337	1,005,644	0	4,097,981
STAROhio	9,550,000	0	0	0	9,550,000
Total Portfolio	\$13,571,089	\$10,239,453	\$9,265,209	\$6,171,194	\$39,246,945

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

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

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

**Concentration of Credit Risk** The County follows State statute that limits investments in commercial paper and bankers' acceptances to 25 percent of the monies available for investment at any one time. The County's major investment holdings at year end are as follows:

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

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Investment	Percentage of Investments
Federal Home Loan Bank Notes	39.34 %
Federal Home Loan Mortgage Corporation Notes	13.01
Commercial Paper	2.55
Federal National Mortgage Association Notes	10.33
Federal Farm Credit Bank Notes	10.44
STAROhio	24.33

### **Component Unit**

At year-end, the carrying amount of the component unit's deposits was \$60,898. The entire balance was covered by federal depository insurance.

### **Note 7. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2008 for real and public utility property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) is for 2008 taxes.

2008 real property taxes are levied after October 1, 2008 on the assessed value as of January 1, 2008, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

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. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

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

The full tax rate for all County operations for the year ended December 31, 2008, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

# Geauga County, Ohio

## Notes to the Basic Financial Statements

December 31, 2008

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Real Property	
Residential/Agricultural	\$2,630,914,310
Commercial Industrial/Public Utility	321,041,970
Tangible Personal Property	
Public Utility	56,379,620
General Business	49,479,060
Total Assessed Value	<u>\$3,057,814,960</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2008 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue is deferred.

### Note 8. Permissive Sales and Use Tax

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

### Note 9. Related Party Transactions

During 2008, 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 \$436,715.

### Note 10. Receivables

Receivables at December 31, 2008, 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 \$2,739,290 in the revolving loan special revenue fund. At December 31, 2008 there were no delinquent loans.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

Special assessments expected to be collected in more than one year amount to \$2,186,432 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$20,693.

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

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
<b>General Fund</b>	
Local Government and Revenue Assistance	\$478,168
Property Tax Rollbacks and Exemptions	362,721
Grant	90,081
Miscellaneous	2,584
Total General Fund	<u>933,554</u>
<b>Special Revenue Funds</b>	
Mental Retardation	714,635
Mental Health	1,233,120
Community Development Administration	188,800
CASA	16,883
Intensive Supervision	23,215
Care and Custody	92,119
Motor Vehicle License	3,047,865
Children's Services Levy	420,503
Transportation Administration	66,665
Aging	124,857
Public Assistance	21,349
Victims Witness	27,625
Enforcement and Education	558
Victims of Crime	23,300
Pretrial Release	10,247
US Marshall	16,584
Total Special Revenue Funds	<u>6,028,325</u>
<b>Debt Service Fund</b>	
Debt Service	<u>90,683</u>
<b>Capital Projects Funds</b>	
Construction	220,683
Road and Bridge	170,001
Community Development Block Grant	47,200
Total Capital Projects Funds	<u>437,884</u>
<i>Total Governmental Activities</i>	<u><u>\$7,490,446</u></u>

### Note 11. Contingent Liabilities

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

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2008*

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## **Note 12. Joint Ventures**

### ***A. Emergency Management Agency***

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2008, the County contributed \$59,998 to the agency, which represents 19.7 percent of the total contributions.

### ***B. Geauga/Trumbull Solid Waste District***

The Geauga/Trumbull Solid Waste District (the “District”) is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2008. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

### ***C. Portage-Geauga Juvenile Detention and Rehabilitation Center***

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the “Center”) is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A Joint Board of Trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2008, the County contributed \$312,880 to the Center, which represents thirteen percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

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

### ***A. County Risk Sharing Authority***

The County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among forty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, public officials' liability and police professional insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2008 was \$308,285.

### ***B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan***

The County is participating in a group-rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December of each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

## **Note 14. Jointly Governed Organizations**

### ***A. Northeast Ohio Areawide Coordinating Agency***

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2008, the County contributed \$40,353, which represents .62 percent of total contributions.

### ***B. Geauga County Regional Airport Authority***

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2008, the Airport received sufficient revenues and no additional funds were needed.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

### ***C. North East Ohio Network (N.E.O.N.)***

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Columbiana, Lake, Mahoning, Medina, Portage, Stark and Trumbull Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2008, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

### ***D. Family First Council***

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. In 2008, the County Commissioners contributed \$40,868, which represents 2.65 percent of total contributions.

### ***E. Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)***

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., a private not-for-profit entity with a status as a 501(c)3 organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc., are appointed by the Board of County Commissioners of each county.

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

### ***A. Interfund Transfers***

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfers To	Transfers From					Totals
	General	Mental Retardation	Construction	Water Resources	Other Governmental Funds	
General	\$0	\$0	\$0	\$0	\$20,000	\$20,000
Construction	317,041	160,000	0	0	539,591	1,016,632
Water Resources	80,000	0	0	0	0	80,000
Storm Water	11,000	0	0	0	0	11,000
Other Governmental Funds	4,490,435	627,000	714	18,074	326,764	5,462,987
<b>Totals</b>	<b>\$4,898,476</b>	<b>\$787,000</b>	<b>\$714</b>	<b>\$18,074</b>	<b>\$886,355</b>	<b>\$6,590,619</b>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; reclassification of prior year distributed



# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

### **B. Interfund Balances**

Interfund balances at December 31, 2008, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable			Totals
	General	Water District	Other Governmental Funds	
General	\$0	\$7,347	\$0	\$7,347
Construction	225,000	0	0	225,000
Other Governmental Funds	175,226	65	28,811	204,102
<b>Totals</b>	<b>\$400,226</b>	<b>\$7,412</b>	<b>\$28,811</b>	<b>\$436,449</b>

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

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b>Government Activities:</b>				
<i><b>Nondepreciable Capital Assets</b></i>				
Land	\$4,515,621	\$0	\$0	\$4,515,621
Infrastructure	111,888,723	2,798,737	(1,459,845)	113,227,615
<i>Total Nondepreciable Capital Assets</i>	<i>116,404,344</i>	<i>2,798,737</i>	<i>(1,459,845)</i>	<i>117,743,236</i>
<i><b>Depreciable Capital Assets</b></i>				
Building and Improvements	51,925,305	953,517	0	52,878,822
Machinery and Equipment	11,680,957	245,339	(289,907)	11,636,389
Vehicles	6,030,841	1,013,448	(354,467)	6,689,822
<i>Total Depreciable Capital Assets</i>	<i>69,637,103</i>	<i>2,212,304</i>	<i>(644,374)</i>	<i>71,205,033</i>
<i><b>Less Accumulated Depreciation</b></i>				
Buildings and Improvements	(16,882,901)	(1,283,757)	0	(18,166,658)
Machinery and Equipment	(8,582,827)	(1,275,657)	222,003	(9,636,481)
Vehicles	(3,906,163)	(1,014,588)	281,101	(4,639,650)
<i>Total Accumulated Depreciation</i>	<i>(29,371,891)</i>	<i>(3,574,002)</i>	<i>503,104</i>	<i>(32,442,789)</i>
<i>Total Depreciable Capital Assets, Net</i>	<i>40,265,212</i>	<i>(1,361,698)</i>	<i>(141,270)</i>	<i>38,762,244</i>
<i>Governmental Activities Capital Assets, Net</i>	<i>\$156,669,556</i>	<i>\$1,437,039</i>	<i>(\$1,601,115)</i>	<i>\$156,505,480</i>

# Geauga County, Ohio

## Notes to the Basic Financial Statements

December 31, 2008

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b>Business Type Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	11,868,282	1,422,398	(13,290,680)	0
<i>Total Nondepreciable Capital Assets</i>	<u>12,825,057</u>	<u>1,422,398</u>	<u>(13,290,680)</u>	<u>956,775</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	7,488,528	13,290,680	0	20,779,208
Machinery and Equipment	2,148,910	91,891	(41,673)	2,199,128
Vehicles	1,287,023	204,158	(84,093)	1,407,088
Water and Wastewater Lines	29,220,942	1,247,017	0	30,467,959
<i>Total Depreciable Capital Assets</i>	<u>40,145,403</u>	<u>14,833,746</u>	<u>(125,766)</u>	<u>54,853,383</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(4,678,217)	(519,480)	0	(5,197,697)
Machinery and Equipment	(1,413,917)	(126,506)	38,980	(1,501,443)
Vehicles	(1,157,460)	(86,323)	84,092	(1,159,691)
Water and Wastewater Lines	(10,405,458)	(769,953)	0	(11,175,411)
<i>Total Accumulated Depreciation</i>	<u>(17,655,052)</u>	<u>(1,502,262)</u>	<u>123,072</u>	<u>(19,034,242)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>22,490,351</u>	<u>13,331,484</u>	<u>(2,694)</u>	<u>35,819,141</u>
<i>Business Type Activities Capital Assets, Net</i>	<u>\$35,315,408</u>	<u>\$14,753,882</u>	<u>(\$13,293,374)</u>	<u>\$36,775,916</u>

Depreciation expense was charged to governmental activities as follows:

General Government	
Legislative and Executive	\$1,275,170
Judicial	32,163
Public Safety	998,650
Public Works	470,931
Health	45,221
Human Services	<u>751,867</u>
Total	<u><u>\$3,574,002</u></u>

## Note 17. Employee Retirement Systems

### A. Ohio Public Employees Retirement System (OPERS)

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the traditional pension

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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

OPERS provides retirement, disability, 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 writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

**Funding Policy** – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 were \$5,013,891, \$4,911,903 and \$4,621,408 respectively; 96.13 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$110,550 made by the County and \$78,964 made by the plan members.

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

**Plan Description** – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

**Funding Policy** – For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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the portion used to fund pension obligations. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for years ended December 31, 2008, 2007, and 2006 were \$162,730, \$179,286, and \$196,491 respectively; 100 percent has been contributed for fiscal year 2008, 2007 and 2006. Contributions to the DC and Combined Plans for 2008 were \$637 made by the County and \$3,909 made by the plan members

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

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

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

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

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

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State Statute requires that public employers fund post-employment health care through their contributions to OPERS. A portion of each employer's contribution to the traditional and combined plans 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 2008, state and local employers contributed at a rate of 14.0 percent of covered payroll (17.40 percent for public safety and law enforcement). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent of covered payroll.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$2,506,950, \$1,931,984 and \$1,505,877 respectively; 96.13 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2008*

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

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

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

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

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

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$11,624, \$13,791, and \$14,035 respectively; 100 percent has been contributed for 2008, 2007, and 2006.

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

### ***A. Compensated Absences***

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

Twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 30 days, to employees who meet all necessary requirements to retire. For employees covered by the collective bargaining unit in the Sheriff's office, twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 90 days, to employees who meet all necessary requirements to retire.

Sick and vacation balances do not accumulate for the Workshop employees.

### ***B. Health Care Benefits***

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. The County provides employee medical, and vision benefits through Anthem, and dental benefits through Delta Dental to all employees.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

### Note 20. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2008, follows:

	Balance 12/31/07	Issued	Retired	Balance 12/31/08
<b>Governmental Activities</b>				
<i>Debt Service Fund:</i>				
Library Construction 4.25%	\$110,000	\$90,000	\$110,000	\$90,000
<i>Capital Projects Funds:</i>				
Human Services Improvements 3.38%	945,000	690,000	945,000	690,000
Jail Construction 4.0%	6,000,000	4,000,000	6,000,000	4,000,000
<b>Total</b>	<b>\$7,055,000</b>	<b>\$4,780,000</b>	<b>\$7,055,000</b>	<b>\$4,780,000</b>

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

### Note 21. Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities</b>				
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00 %	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Improvement	1993	2.70 - 5.55	1,690,000	2013
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Sanitary Sewer - Bainbridge	1995	3.90 - 6.85	2,600,000	2015
<i>OPWC Loans:</i>				
Jug Street	2008	0.00	300,000	2018
<i>General Obligation Notes:</i>				
Geauga County Library	2008	2.75	290,000	2009
<b>Business-Type Activities</b>				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16	536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Parkman Treatment Plant	2006	4.26	3,403,436	2009
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
<i>Revenue Bonds:</i>				
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2020

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

Changes in the County's long-term obligations during the year ended December 31, 2008, consist of the following:

	Outstanding 12/31/07	Additions	Reductions	Outstanding 12/31/08	Amounts Due in One Year
<b>Governmental Activities</b>					
<i>Special Assessment Bonds:</i>					
Sanitary Sewer - Aquilla	\$123,200	\$0	\$7,700	\$115,500	\$7,700
Sanitary Sewer - Aquilla	2,464	0	154	2,310	154
Sanitary Sewer - Improvement	810,000	0	115,000	695,000	125,000
Sanitary Sewer - Chagrin Falls Park	452,814	0	7,975	444,839	8,393
Sanitary Sewer - Bainbridge	1,485,000	0	150,000	1,335,000	160,000
<i>Total Special Assessment Bonds</i>	<u>2,873,478</u>	<u>0</u>	<u>280,829</u>	<u>2,592,649</u>	<u>301,247</u>
<b>Other Long-Term Obligations</b>					
OPWC Loan - Jug Street	0	300,000	30,000	270,000	30,000
Geauga County Library Notes	290,000	200,000	290,000	200,000	0
Capital Lease	16,172	0	16,172	0	0
Compensated Absences	1,888,868	231,608	89,780	2,030,696	74,628
<i>Total Other Long-Term Obligations</i>	<u>2,195,040</u>	<u>731,608</u>	<u>425,952</u>	<u>2,500,696</u>	<u>104,628</u>
<i>Total Governmental Activities</i>	<u>\$5,068,518</u>	<u>\$731,608</u>	<u>\$706,781</u>	<u>\$5,093,345</u>	<u>\$405,875</u>
<b>Business Type Activities</b>					
<b>OWDA Loans</b>					
Chagrin Heights	\$359,947	\$0	\$31,607	\$328,340	\$32,935
Bellwood Sewer	727,384	0	49,727	677,657	51,483
Valley View	2,912,626	0	180,416	2,732,210	186,786
Auburn Corners	1,757,342	0	114,397	1,642,945	0
County Water Tower	221,821	0	14,406	207,415	14,917
Water Treatment Plant	576,998	0	34,261	542,737	35,701
McFarland Treatment Plant	7,761,627	0	386,409	7,375,218	0
Parkman Treatment Plant	3,352,852	139,423	0	3,492,275	0
Waterline Installation	337,666	0	28,477	309,189	0
Hunting Valley	404,279	159,810	20,398	543,691	0
<i>Total OWDA Loans</i>	<u>18,412,542</u>	<u>299,233</u>	<u>860,098</u>	<u>17,851,677</u>	<u>321,822</u>
<b>Other Long-Term Obligations</b>					
Revenue Bonds - Burton Lakes	136,000	0	7,000	129,000	7,000
OPWC Loan - Valley View	315,001	0	26,250	288,751	26,250
Compensated Absences	198,259	27,847	58,413	167,693	24,458
<i>Total Other Long-Term Obligations</i>	<u>649,260</u>	<u>27,847</u>	<u>91,663</u>	<u>585,444</u>	<u>57,708</u>
<i>Total Business-Type Activities</i>	<u>\$19,061,802</u>	<u>\$327,080</u>	<u>\$951,761</u>	<u>\$18,437,121</u>	<u>\$379,530</u>

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, certificate of title, child support enforcement, criminal investigation, community development administration, motor vehicle license, county home, court technology, DARE Grant, delinquent tax collector, dog and kennel, 800 system communication, public assistance, intensive supervision, mental health, mental retardation, real estate assessment, transportation, victim witness, violence against women act, victims of crime act, and youth center.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported as long term obligations. These notes are for the construction of a new public library have an interest rate of 2.75 percent, mature on February 26, 2009 and will be paid from the debt service fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2008 are as follows:

### **Governmental Activities**

	Special Assessment Bonds		OPWC
	Principal	Interest	Loan
2009	\$301,247	\$147,031	\$30,000
2010	316,688	128,295	30,000
2011	337,152	108,574	30,000
2012	352,640	89,792	30,000
2013	373,154	73,146	30,000
2014 - 2018	534,468	151,578	120,000
2019 - 2023	117,022	86,955	0
2024 - 2028	100,419	58,318	0
2029 - 2033	129,696	24,042	0
2034 - 2036	30,163	1,584	0
Total	\$2,592,649	\$869,315	\$270,000

### **Business-Type Activities**

	OWDA Loans		Revenue Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
2009	\$321,822	\$159,978	\$7,000	\$6,450	\$26,250
2010	333,649	148,151	8,000	6,100	26,250
2011	345,913	135,890	8,000	5,700	26,250
2012	358,630	124,071	8,000	5,300	26,250
2013	371,819	111,775	9,000	4,900	26,250
2014 - 2018	2,003,793	335,836	52,000	17,250	131,251
2019 - 2023	752,733	32,567	37,000	3,750	26,250
Total	\$4,488,359	\$1,048,268	\$129,000	\$49,450	\$288,751

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



# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

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Auburn Corners	\$1,642,945
McFarland Treatment Plant	7,375,218
Parkman Treatment Plant	3,492,275
Waterline Installation	309,189
Hunting Valley	543,691
Total	<u>\$13,363,318</u>

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 2027. Annual principal and interest payments on the water resources debt are expected to require 21.3 percent of net revenues and 47.7 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,003,828. Principal and interest paid for the current year were \$1,308,052, total net revenues were \$2,742,405 and total revenues were \$6,151,540.

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, 2008, are an overall debt margin of \$70,962,802; and an unvoted debt margin of \$26,595,578.

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$189,041,649 at December 31, 2008 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

## Note 22. Risk Management

### A. Primary Government

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

Property and general liability deductible equals \$2,500, for \$1,000,000 in coverage. Automobile liability has a \$1,000,000 combined single limit of liability. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

The County participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 13) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2008

the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representatives of the Plan to access loss experience for three years following the last year of participation.

### ***B. Component Unit***

The Workshop insurance coverage includes the following:

<u>Insurance Company</u>	<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Erie Insurance Company	Business Auto	\$1,000,000 per occurrence	n/a
The Hartford Insurance Company	Business Personal Property	62,400 per occurrence	\$500
	Personal Property of Others	145,600 per occurrence	500
	Monies and Securities	15,000 per occurrence	500
	Equipment Breakdown and Transit	50,000 per occurrence	250
	Identity Theft	15,000	

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

For 2008, the Workshop participated in the Northern Ohio Area Chambers of Commerce Inc., Worker's Compensation Group Rating Plan (Plan). The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the members. The Plan is managed by Comprehensive Risk Management, Cleveland, Ohio.

## **Note 23. Related Organizations**

### ***A. Geauga County Public Library***

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2008.

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2008*

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## ***B. Geauga County Park District***

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2008.

## **Note 24. Subsequent Events**

On February 25, 2009, the County retired \$290,000 in bond anticipation notes and reissued \$200,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 3.85 percent and mature on February 25, 2010.

# Geauga County, Ohio

## Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2008*

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 2008 for the preservation of these assets.

The Geauga County Engineer administers a five year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition from visual observation, traffic volume, and traffic type. A general overall numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer's office to maintain at least eighty percent (80%) of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that one hundred percent (100%) of the County roads have a numerical rating of 5 or higher.

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

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

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>
Failed	0	
"Imminent Failure	1	
Critical	2	
Serious	3	1
Poor	4	5
Fair	5	15
Satisfactory	6	47
Good	7	22
Very Good	8	72
Excellent	9	27
Total		<u>189</u>

## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2008*

The following summarizes the overall ratings as of December 31, 2008, 2007, 2006 and 2005:

Condition Assessment	2008		2007		2006		2005	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	227.6	100%	227.6	100%	227.6	100%	227.4	99%
Less than Fair	0	0%	0	0%	0	0%	1.2	1%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	183	97%	184	98%	183	97%	183	97%
Less than Fair	6	3%	4	2%	5	3%	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
2008	\$10,937,329	\$9,467,800	\$1,469,529
2007	11,497,234	9,915,615	1,581,619
2006	9,847,528	8,479,991	1,367,537
2005	10,255,500	9,725,320	530,180

# **Combining and Individual Fund Statements and Schedules**

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts related to major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

***Real Estate Assessment*** - To account for state mandated county-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

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

***Community Development Administration*** - To account for federal grant revenue expended for administrative costs of the community development grant program.

***County Recorder Micrographics*** -To account for revenue expended for microfilming county records.

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

***Escrow Road and Bridge*** – To account for Road and Bridge monies held in escrow.

***Bicentennial*** – To account for monies to fund the bicentennial celebration.

***Help America Vote*** – To account for grant monies used to upgrade the County's voting machines.

***Certificate of Title*** - To account for revenue derived from charges for services expended for subsidizing the operation of the Title department.

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

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

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

***Volunteer Guardianship*** – To account for monies expended to recruit, train and provide volunteer guardians for indigent and non-indigent wards in Probate Court.

***Court Technology*** - To account for monies expended to upgrade the Courts Computer systems.

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

**Motor Vehicle License** - To account for revenue derived from the motor vehicle license tax, gasoline taxes and interest revenue. Expenditures in this special revenue fund are restricted by state law to County road and bridge repair/improvement programs.

**Ditch Maintenance** - To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches within the County.

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

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

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

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

**Mental Retardation Residential Services (M.R. Residential Services)** - To account for the operation of residential services and supported living services of the mentally retarded and developmentally disabled funded primarily by the state.

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

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

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

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

**Workforce Investment Act** – To account for monies received from the Workforce Development Fund.

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

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

**Revolving Loan** - To account for initial loans made by the County to local businesses and the subsequent repayment of these loans.

(continued)



## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

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

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

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

***DARE Grant***

***Indigent Guardianship***

***Drug Prosecution***

***Education and Enforcement***

***Juvenile Indigent Drivers***

***Commissary***

***COPS More***

***Chardon Tower***

***PreTrial Release***

***Law Enforcement Assistance***

***Criminal Investigation***

***Victim Witness***

***County Cop Education***

***Domestic Violence***

***Drug Law Enforcement***

***Violence Against Women Act***

***Victims of Crime Act***

***Victim Advocate***

***Sheriff K-9 Unit***

***Law Enforcement Block Grant***

***Concealed Handgun***

***US Marshall***

### *Nonmajor Debt Service Fund*

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

### *Nonmajor Capital Projects Funds*

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's nonmajor capital projects funds:

***Computerization*** - To account for the fee monies received by the courts which are expended for computer equipment and updates to equipment used by the County court system.

***Road and Bridge*** - To account for a voted tax levy that is expended for repair and reconstruction of County roads.

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

(continued)

## **Combining Statements – Nonmajor Governmental Funds (continued)**

### ***Nonmajor Capital Projects Funds – continued***

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

***Community Development Block Grant*** - To account for a federal grant that is expended on major construction projects.

***HUD Housing*** – To account for recapture of HUD funds through HUD HOUSING HOME program.

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

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

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

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$15,147,262	\$1,488,540	\$7,655,046	\$24,290,848
Cash and Cash Equivalents				
In Segregated Accounts	116,992	0	0	116,992
With Fiscal Agents	0	12	0	12
Materials and Supplies Inventory	95,204	0	0	95,204
Accrued Interest Receivable	39	0	0	39
Accounts Receivable	85,339	0	1,777	87,116
Interfund Receivable	28,811	0	0	28,811
Intergovernmental Receivable	5,313,690	90,683	217,201	5,621,574
Property Taxes Receivable	3,828,924	1,318,408	2,623,501	7,770,833
Special Assessments Receivable	0	2,487,679	0	2,487,679
Loans Receivable	2,739,290	0	0	2,739,290
<i>Total Assets</i>	<u>\$27,355,551</u>	<u>\$5,385,322</u>	<u>\$10,497,525</u>	<u>\$43,238,398</u>
<b>Liabilities</b>				
Accounts Payable	\$156,572	\$0	\$5,511	\$162,083
Accrued Wages	405,594	0	0	405,594
Contracts Payable	710,530	0	809,679	1,520,209
Intergovernmental Payable	402,428	0	4,750	407,178
Interfund Payable	204,102	0	0	204,102
Deferred Revenue	8,992,445	3,896,770	2,840,702	15,729,917
Accrued Interest Payable	0	2,124	0	2,124
Notes Payable	0	90,000	0	90,000
<i>Total Liabilities</i>	<u>10,871,671</u>	<u>3,988,894</u>	<u>3,660,642</u>	<u>18,521,207</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,367,811	0	3,204,255	4,572,066
Reserved for Loans Receivable	2,739,290	0	0	2,739,290
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	12,376,779	0	0	12,376,779
Debt Service Fund	0	1,396,428	0	1,396,428
Capital Projects Funds	0	0	3,632,628	3,632,628
<i>Total Fund Balances</i>	<u>16,483,880</u>	<u>1,396,428</u>	<u>6,836,883</u>	<u>24,717,191</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$27,355,551</u>	<u>\$5,385,322</u>	<u>\$10,497,525</u>	<u>\$43,238,398</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$5,905,671	\$532	\$2,733,655	\$8,639,858
Permissive Motor Vehicle License Tax	462,913	0	0	462,913
Charges for Services	3,350,828	0	54,030	3,404,858
Licenses and Permits	257,388	0	0	257,388
Fines and Forfeitures	140,681	0	0	140,681
Intergovernmental	20,530,009	0	1,050,369	21,580,378
Special Assessments	578	285,677	0	286,255
Interest	163,586	115,076	7,648	286,310
Contributions and Donations	164,789	0	445,368	610,157
Other	1,368,466	15,945	158,332	1,542,743
<i>Total Revenues</i>	<u>32,344,909</u>	<u>417,230</u>	<u>4,449,402</u>	<u>37,211,541</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,743,823	0	0	1,743,823
Judicial	919,506	0	0	919,506
Public Safety	1,444,813	0	0	1,444,813
Public Works	6,520,259	0	0	6,520,259
Health	7,887,554	0	0	7,887,554
Human Services	15,693,123	0	0	15,693,123
Economic Development and Assistance	312,378	0	0	312,378
Capital Outlay	0	0	7,469,052	7,469,052
Debt Service:				
Principal Retirement	0	310,829	0	310,829
Principal Retirement Current Refunding	0	90,000	0	90,000
Interest and Fiscal Charges	0	183,923	0	183,923
<i>Total Expenditures</i>	<u>34,521,456</u>	<u>584,752</u>	<u>7,469,052</u>	<u>42,575,260</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,176,547)</u>	<u>(167,522)</u>	<u>(3,019,650)</u>	<u>(5,363,719)</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	0	0	300,000	300,000
General Obligation Notes Issued	0	200,000	0	200,000
Payment on Refunding Notes	0	(200,000)	0	(200,000)
Transfers In	2,593,118	48,369	2,821,500	5,462,987
Transfers Out	(316,764)	(539,591)	(30,000)	(886,355)
<i>Total Other Financing Sources (Uses)</i>	<u>2,276,354</u>	<u>(491,222)</u>	<u>3,091,500</u>	<u>4,876,632</u>
<i>Net Change in Fund Balances</i>	99,807	(658,744)	71,850	(487,087)
<i>Fund Balances Beginning of Year</i>	<u>16,384,073</u>	<u>2,055,172</u>	<u>6,765,033</u>	<u>25,204,278</u>
<i>Fund Balances End of Year</i>	<u>\$16,483,880</u>	<u>\$1,396,428</u>	<u>\$6,836,883</u>	<u>\$24,717,191</u>

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics	Escrow Interest
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$1,192,511	\$860,312	\$24,822	\$110,369	\$85,439
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	29,817	0	1,452	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	12	0	0	1,894	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	188,800	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$1,222,340</u>	<u>\$860,312</u>	<u>\$215,074</u>	<u>\$112,263</u>	<u>\$85,439</u>
<b>Liabilities</b>					
Accounts Payable	\$638	\$1,621	\$1,931	\$0	\$0
Accrued Wages	25,933	4,641	7,323	0	0
Contracts Payable	33,315	0	0	2,609	0
Intergovernmental Payable	20,906	3,381	5,929	0	0
Interfund Payable	0	0	40,313	0	0
Deferred Revenue	0	0	188,800	0	0
<i>Total Liabilities</i>	<u>80,792</u>	<u>9,643</u>	<u>244,296</u>	<u>2,609</u>	<u>0</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	85,377	2,088	1,395	27,328	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	1,056,171	848,581	(30,617)	82,326	85,439
<i>Total Fund Balances (Deficit)</i>	<u>1,141,548</u>	<u>850,669</u>	<u>(29,222)</u>	<u>109,654</u>	<u>85,439</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,222,340</u>	<u>\$860,312</u>	<u>\$215,074</u>	<u>\$112,263</u>	<u>\$85,439</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2008*

	Escrow Road and Bridge	Bicentennial	Certificate of Title	CASA	Intensive Supervision
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$36,026	\$581	\$337,397	\$56,941	\$9,695
Cash and Cash Equivalents In Segregated Accounts	0	0	101,568	0	0
Materials and Supplies Inventory	0	0	2,757	490	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	16,883	23,215
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$36,026</u>	<u>\$581</u>	<u>\$441,722</u>	<u>\$74,314</u>	<u>\$32,910</u>
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$1,535	\$556	\$354
Accrued Wages	0	0	8,052	3,543	1,257
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	6,736	8,152	1,040
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	16,883	23,215
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>16,323</u>	<u>29,134</u>	<u>25,866</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	0	11,186	2,887	79
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	36,026	581	414,213	42,293	6,965
<i>Total Fund Balances (Deficit)</i>	<u>36,026</u>	<u>581</u>	<u>425,399</u>	<u>45,180</u>	<u>7,044</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$36,026</u>	<u>\$581</u>	<u>\$441,722</u>	<u>\$74,314</u>	<u>\$32,910</u>

Care and Custody	Volunteer Guardianship	Court Technology	Juvenile Recovery	Common Pleas Indigent Driver	Common Pleas Mediation	911 Program
\$326,038	\$61	\$218,427	\$26,875	\$125	\$37,125	\$362,630
0	0	0	0	0	0	0
0	0	7,221	0	0	0	1,013
0	0	0	0	0	0	0
0	0	15	750	0	0	0
0	0	0	0	0	0	0
92,119	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$418,157</u>	<u>\$61</u>	<u>\$225,663</u>	<u>\$27,625</u>	<u>\$125</u>	<u>\$37,125</u>	<u>\$363,643</u>
\$0	\$0	\$0	\$690	\$0	\$0	\$4,518
5,014	0	4,383	0	0	0	16,105
18,827	0	0	292	0	0	326
9,434	0	3,557	0	0	0	14,258
0	0	0	0	0	0	0
92,119	0	0	0	0	0	0
<u>125,394</u>	<u>0</u>	<u>7,940</u>	<u>982</u>	<u>0</u>	<u>0</u>	<u>35,207</u>
8,426	0	166,422	2,209	0	0	3,932
0	0	0	0	0	0	0
<u>284,337</u>	<u>61</u>	<u>51,301</u>	<u>24,434</u>	<u>125</u>	<u>37,125</u>	<u>324,504</u>
<u>292,763</u>	<u>61</u>	<u>217,723</u>	<u>26,643</u>	<u>125</u>	<u>37,125</u>	<u>328,436</u>
<u>\$418,157</u>	<u>\$61</u>	<u>\$225,663</u>	<u>\$27,625</u>	<u>\$125</u>	<u>\$37,125</u>	<u>\$363,643</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2008*

	800 System Communication	Youth Center	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$156,263	\$100,907	\$991,449	\$12,497	\$83,498
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	9,288	0	14,483
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	31,787	0	17,386
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	3,047,865	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$156,263</u>	<u>\$100,907</u>	<u>\$4,080,389</u>	<u>\$12,497</u>	<u>\$115,367</u>
<b>Liabilities</b>					
Accounts Payable	\$4,946	\$0	\$13,855	\$0	\$2,973
Accrued Wages	1,193	0	112,345	0	5,819
Contracts Payable	7,179	0	48,285	0	467
Intergovernmental Payable	931	2,314	98,607	0	4,859
Interfund Payable	0	0	65	0	0
Deferred Revenue	0	0	2,940,261	0	0
<i>Total Liabilities</i>	<u>14,249</u>	<u>2,314</u>	<u>3,213,418</u>	<u>0</u>	<u>14,118</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	17,340	0	104,098	0	5,836
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	124,674	98,593	762,873	12,497	95,413
<i>Total Fund Balances (Deficit)</i>	<u>142,014</u>	<u>98,593</u>	<u>866,971</u>	<u>12,497</u>	<u>101,249</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$156,263</u>	<u>\$100,907</u>	<u>\$4,080,389</u>	<u>\$12,497</u>	<u>\$115,367</u>



<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$1,746	\$3,761,000	\$1,852,809	\$379,967	\$773,884	\$74,973	\$1,043,080
0	0	0	0	0	0	0
0	5,088	0	0	0	7,144	9,182
0	0	0	0	0	0	0
0	119	948	0	28,558	231	2,624
0	0	0	0	0	28,811	0
0	1,233,120	420,503	0	0	66,665	124,857
0	520,061	1,643,164	0	0	0	1,665,699
0	0	0	0	0	0	0
<u>\$1,746</u>	<u>\$5,519,388</u>	<u>\$3,917,424</u>	<u>\$379,967</u>	<u>\$802,442</u>	<u>\$177,824</u>	<u>\$2,845,442</u>
\$0	\$14,710	\$26,371	\$1,052	\$201	\$3,973	\$22,895
0	11,606	0	0	16,763	25,540	37,233
0	322,696	33,671	7,351	162	4,747	31,566
0	9,492	3,986	0	13,326	27,238	66,244
0	0	0	0	0	128,656	34,767
0	1,739,824	2,063,667	0	0	63,972	1,785,948
0	2,098,328	2,127,695	8,403	30,452	254,126	1,978,653
0	421,453	152,008	4,444	17,557	13,829	74,090
0	0	0	0	0	0	0
1,746	2,999,607	1,637,721	367,120	754,433	(90,131)	792,699
1,746	3,421,060	1,789,729	371,564	771,990	(76,302)	866,789
<u>\$1,746</u>	<u>\$5,519,388</u>	<u>\$3,917,424</u>	<u>\$379,967</u>	<u>\$802,442</u>	<u>\$177,824</u>	<u>\$2,845,442</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2008*

	County Home	MRDD Donation	Public Assistance	Revolving Loan	Farmland Preservation
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$99,082	\$31,892	\$556,006	\$747,891	\$78,850
Cash and Cash Equivalents					
In Segregated Accounts	0	0	15,424	0	0
Materials and Supplies Inventory	4,595	0	2,553	0	0
Accrued Interest Receivable	0	39	0	0	0
Accounts Receivable	0	0	73	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	21,349	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	2,739,290	0
<i>Total Assets</i>	<u>\$103,677</u>	<u>\$31,931</u>	<u>\$595,405</u>	<u>\$3,487,181</u>	<u>\$78,850</u>
<b>Liabilities</b>					
Accounts Payable	\$3,396	\$0	\$43,501	\$0	\$0
Accrued Wages	16,463	0	90,379	0	0
Contracts Payable	6,811	0	188,763	0	0
Intergovernmental Payable	14,293	0	76,263	0	0
Interfund Payable	0	0	301	0	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>40,963</u>	<u>0</u>	<u>399,207</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	10,010	0	222,499	302	0
Reserved for Loans Receivable	0	0	0	2,739,290	0
Unreserved, Undesignated (Deficit)	52,704	31,931	(26,301)	747,589	78,850
<i>Total Fund Balances (Deficit)</i>	<u>62,714</u>	<u>31,931</u>	<u>196,198</u>	<u>3,487,181</u>	<u>78,850</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$103,677</u>	<u>\$31,931</u>	<u>\$595,405</u>	<u>\$3,487,181</u>	<u>\$78,850</u>

<u>Local Revolving Loan</u>	<u>Local Infrastructure Loan</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$80,990	\$13,516	\$254,862	\$366,726	\$15,147,262
0	0	0	0	116,992
0	0	0	121	95,204
0	0	0	0	39
0	0	0	942	85,339
0	0	0	0	28,811
0	0	0	78,314	5,313,690
0	0	0	0	3,828,924
0	0	0	0	2,739,290
<u>\$80,990</u>	<u>\$13,516</u>	<u>\$254,862</u>	<u>\$446,103</u>	<u>\$27,355,551</u>
\$0	\$0	\$0	\$6,856	\$156,572
0	0	0	12,002	405,594
0	0	0	3,463	710,530
0	0	0	11,482	402,428
0	0	0	0	204,102
0	0	0	77,756	8,992,445
<u>0</u>	<u>0</u>	<u>0</u>	<u>111,559</u>	<u>10,871,671</u>
0	0	0	13,016	1,367,811
0	0	0	0	2,739,290
<u>80,990</u>	<u>13,516</u>	<u>254,862</u>	<u>321,528</u>	<u>12,376,779</u>
<u>80,990</u>	<u>13,516</u>	<u>254,862</u>	<u>334,544</u>	<u>16,483,880</u>
<u>\$80,990</u>	<u>\$13,516</u>	<u>\$254,862</u>	<u>\$446,103</u>	<u>\$27,355,551</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,600,552	281,652	0	59,614
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	179,487	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions and Donations	0	0	0	0
Other	5,521	0	0	0
<i>Total Revenues</i>	<u>1,606,073</u>	<u>281,652</u>	<u>179,487</u>	<u>59,614</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,200,177	160,836	313,307	63,492
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>1,200,177</u>	<u>160,836</u>	<u>313,307</u>	<u>63,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>405,896</u>	<u>120,816</u>	<u>(133,820)</u>	<u>(3,878)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	95,397	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>95,397</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	405,896	120,816	(38,423)	(3,878)
<i>Fund Balances Beginning of Year</i>	<u>735,652</u>	<u>729,853</u>	<u>9,201</u>	<u>113,532</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,141,548</u></u>	<u><u>\$850,669</u></u>	<u><u>(\$29,222)</u></u>	<u><u>\$109,654</u></u>

Escrow Interest	Escrow Road and Bridge	Bicentennial	Help America Vote	Certificate of Title	CASA
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	269,729	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	5,302	0	26,639
0	0	0	0	0	0
11,344	76	0	0	0	0
0	0	451	0	0	0
0	35,950	0	0	0	2,051
11,344	36,026	451	5,302	269,729	28,690
0	0	709	5,302	0	0
0	0	0	0	216,650	118,575
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	709	5,302	216,650	118,575
11,344	36,026	(258)	0	53,079	(89,885)
0	0	0	0	0	91,921
0	0	(20,000)	0	0	0
0	0	(20,000)	0	0	91,921
11,344	36,026	(20,258)	0	53,079	2,036
74,095	0	20,839	0	372,320	43,144
\$85,439	\$36,026	\$581	\$0	\$425,399	\$45,180

(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, 2008*

	Intensive Supervision	Care and Custody	Volunteer Guardianship	Court Technology
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	32,147	281,999	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions and Donations	0	0	0	0
Other	4,222	0	0	298
<i>Total Revenues</i>	<u>36,369</u>	<u>281,999</u>	<u>0</u>	<u>298</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	44,859	312,268	15,000	199,094
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>44,859</u>	<u>312,268</u>	<u>15,000</u>	<u>199,094</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,490)</u>	<u>(30,269)</u>	<u>(15,000)</u>	<u>(198,796)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	15,000	286,833
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>286,833</u>
<i>Net Change in Fund Balances</i>	(8,490)	(30,269)	0	88,037
<i>Fund Balances Beginning of Year</i>	<u>15,534</u>	<u>323,032</u>	<u>61</u>	<u>129,686</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$7,044</u></u>	<u><u>\$292,763</u></u>	<u><u>\$61</u></u>	<u><u>\$217,723</u></u>

Juvenile Recovery	Common Pleas Indigent Driver	Common Pleas Mediation	911 Program	800 System Communication	Youth Center
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	38,625	0	0	0
0	0	0	0	0	0
11,058	0	0	0	0	0
0	0	0	550,000	0	60
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	210,978	81,311	10,516
11,058	0	38,625	760,978	81,311	10,576
0	0	0	0	0	0
11,560	0	1,500	0	0	0
0	0	0	685,629	102,401	36,230
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
11,560	0	1,500	685,629	102,401	36,230
(502)	0	37,125	75,349	(21,090)	(25,654)
0	0	0	0	60,000	0
0	0	0	0	0	0
0	0	0	0	60,000	0
(502)	0	37,125	75,349	38,910	(25,654)
27,145	125	0	253,087	103,104	124,247
\$26,643	\$125	\$37,125	\$328,436	\$142,014	\$98,593

(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, 2008*

	Motor Vehicle License	Ditch Maintenance	Dog and Kennel	EPA Water Pollution
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	405,688	0	0	0
Charges for Services	80,764	0	12,245	0
Licenses and Permits	0	0	134,809	0
Fines and Forfeitures	117,640	0	6,566	0
Intergovernmental	5,101,418	0	0	0
Special Assessments	0	578	0	0
Interest	18,987	0	0	0
Contributions and Donations	0	0	0	0
Other	30,123	0	68,047	0
<i>Total Revenues</i>	<u>5,754,620</u>	<u>578</u>	<u>221,667</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,520,259	0	0	0
Health	0	0	228,943	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>6,520,259</u>	<u>0</u>	<u>228,943</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(765,639)</u>	<u>578</u>	<u>(7,276)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	98,000	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>98,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(667,639)</u>	<u>578</u>	<u>(7,276)</u>	<u>0</u>
<i>Fund Balances Beginning of Year</i>	<u>1,534,610</u>	<u>11,919</u>	<u>108,525</u>	<u>1,746</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$866,971</u>	<u>\$12,497</u>	<u>\$101,249</u>	<u>\$1,746</u>



<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$2,468,406	\$1,737,377	\$0	\$0	\$0	\$1,699,888
0	0	0	0	0	0
0	948	0	357,226	401,968	0
0	0	0	0	0	0
0	0	0	0	0	0
4,517,304	1,976,140	1,294,218	609,687	793,104	569,807
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
21,291	29,884	60,647	24,371	10,524	226,085
<u>7,007,001</u>	<u>3,744,349</u>	<u>1,354,865</u>	<u>991,284</u>	<u>1,205,596</u>	<u>2,495,780</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
7,658,611	0	0	0	0	0
0	3,560,803	1,767,659	973,879	1,342,242	2,420,523
0	0	0	0	0	0
<u>7,658,611</u>	<u>3,560,803</u>	<u>1,767,659</u>	<u>973,879</u>	<u>1,342,242</u>	<u>2,420,523</u>
<u>(651,610)</u>	<u>183,546</u>	<u>(412,794)</u>	<u>17,405</u>	<u>(136,646)</u>	<u>75,257</u>
484,998	0	627,000	0	51,500	0
0	0	0	0	0	0
<u>484,998</u>	<u>0</u>	<u>627,000</u>	<u>0</u>	<u>51,500</u>	<u>0</u>
(166,612)	183,546	214,206	17,405	(85,146)	75,257
<u>3,587,672</u>	<u>1,606,183</u>	<u>157,358</u>	<u>754,585</u>	<u>8,844</u>	<u>791,532</u>
<u>\$3,421,060</u>	<u>\$1,789,729</u>	<u>\$371,564</u>	<u>\$771,990</u>	<u>(\$76,302)</u>	<u>\$866,789</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, 2008*

	County Home	Workforce Investment Act	MRDD Donation	Public Assistance
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	237,895	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	4,177,467
Special Assessments	0	0	0	0
Interest	0	0	39	0
Contributions and Donations	0	0	164,338	0
Other	15,681	0	0	376,363
<i>Total Revenues</i>	<u>253,576</u>	<u>0</u>	<u>164,377</u>	<u>4,553,830</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	654,491	17,447	427,120	4,528,959
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>654,491</u>	<u>17,447</u>	<u>427,120</u>	<u>4,528,959</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(400,915)</u>	<u>(17,447)</u>	<u>(262,743)</u>	<u>24,871</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	410,000	0	0	102,759
Transfers Out	0	0	0	(290,764)
<i>Total Other Financing Sources (Uses)</i>	<u>410,000</u>	<u>0</u>	<u>0</u>	<u>(188,005)</u>
<i>Net Change in Fund Balances</i>	9,085	(17,447)	(262,743)	(163,134)
<i>Fund Balances Beginning of Year</i>	<u>53,629</u>	<u>17,447</u>	<u>294,674</u>	<u>359,332</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$62,714</u>	<u>\$0</u>	<u>\$31,931</u>	<u>\$196,198</u>

<u>Revolving Loan</u>	<u>Farmland Preservation</u>	<u>Local Revolving Loan</u>	<u>Local Infrastructure Loan</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$5,905,671
0	0	0	0	57,225	0	462,913
0	0	0	0	0	9,610	3,350,828
0	0	0	0	0	122,579	257,388
0	0	0	0	0	5,417	140,681
0	0	0	0	0	415,230	20,530,009
0	0	0	0	0	0	578
130,883	0	2,257	0	0	0	163,586
0	0	0	0	0	0	164,789
<u>3,533</u>	<u>213</u>	<u>58,977</u>	<u>0</u>	<u>0</u>	<u>91,880</u>	<u>1,368,466</u>
<u>134,416</u>	<u>213</u>	<u>61,234</u>	<u>0</u>	<u>57,225</u>	<u>644,716</u>	<u>32,344,909</u>
0	0	0	0	0	0	1,743,823
0	0	0	0	0	0	919,506
0	0	0	0	0	620,553	1,444,813
0	0	0	0	0	0	6,520,259
0	0	0	0	0	0	7,887,554
0	0	0	0	0	0	15,693,123
<u>76,752</u>	<u>0</u>	<u>215,090</u>	<u>20,536</u>	<u>0</u>	<u>0</u>	<u>312,378</u>
<u>76,752</u>	<u>0</u>	<u>215,090</u>	<u>20,536</u>	<u>0</u>	<u>620,553</u>	<u>34,521,456</u>
<u>57,664</u>	<u>213</u>	<u>(153,856)</u>	<u>(20,536)</u>	<u>57,225</u>	<u>24,163</u>	<u>(2,176,547)</u>
0	0	200,000	0	0	69,710	2,593,118
0	0	0	0	0	(6,000)	(316,764)
<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>63,710</u>	<u>2,276,354</u>
57,664	213	46,144	(20,536)	57,225	87,873	99,807
<u>3,429,517</u>	<u>78,637</u>	<u>34,846</u>	<u>34,052</u>	<u>197,637</u>	<u>246,671</u>	<u>16,384,073</u>
<u>\$3,487,181</u>	<u>\$78,850</u>	<u>\$80,990</u>	<u>\$13,516</u>	<u>\$254,862</u>	<u>\$334,544</u>	<u>\$16,483,880</u>

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2008*

	Computerization	Road and Bridge	Permanent Improvement	Water Construction
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$454,394	\$797,100	\$5,733,076	\$179,271
Accounts Receivable	1,777	0	0	0
Intergovernmental Receivable	0	170,001	0	0
Property Taxes Receivable	0	2,623,501	0	0
<i>Total Assets</i>	\$456,171	\$3,590,602	\$5,733,076	\$179,271
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$5,511	\$0
Contracts Payable	24,406	92,955	692,318	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	2,793,502	0	0
<i>Total Liabilities</i>	24,406	2,886,457	697,829	0
<b>Fund Balances</b>				
Reserved for Encumbrances	168,282	136,974	2,898,999	0
Unreserved, Undesignated	263,483	567,171	2,136,248	179,271
<i>Total Fund Balances</i>	431,765	704,145	5,035,247	179,271
<i>Total Liabilities and Fund Balances</i>	\$456,171	\$3,590,602	\$5,733,076	\$179,271

Community Development Block Grant	HUD Housing	Transportation Capital Grant	HUD Housing/CDBG	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$4,751	\$38,160	\$317	\$2,609	\$445,368	\$7,655,046
0	0	0	0	0	1,777
47,200	0	0	0	0	217,201
0	0	0	0	0	2,623,501
<u>\$51,951</u>	<u>\$38,160</u>	<u>\$317</u>	<u>\$2,609</u>	<u>\$445,368</u>	<u>\$10,497,525</u>
\$0	\$0	\$0	\$0	\$0	\$5,511
0	0	0	0	0	809,679
4,750	0	0	0	0	4,750
47,200	0	0	0	0	2,840,702
<u>51,950</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,660,642</u>
0	0	0	0	0	3,204,255
1	38,160	317	2,609	445,368	3,632,628
<u>1</u>	<u>38,160</u>	<u>317</u>	<u>2,609</u>	<u>445,368</u>	<u>6,836,883</u>
<u>\$51,951</u>	<u>\$38,160</u>	<u>\$317</u>	<u>\$2,609</u>	<u>\$445,368</u>	<u>\$10,497,525</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008*

	Computerization	Road and Bridge	Permanent Improvement	Water Construction
<b>Revenues</b>				
Property Taxes	\$0	\$2,733,655	\$0	\$0
Charges for Services	54,030	0	0	0
Intergovernmental	0	675,544	0	46,434
Interest	0	0	0	4,053
Contributions and Donations	0	0	0	0
Other	17,012	89,755	5,245	0
<i>Total Revenues</i>	71,042	3,498,954	5,245	50,487
<b>Expenditures</b>				
Capital Outlay	514,066	4,113,654	2,477,483	0
<i>Excess of Revenues Under Expenditures</i>	(443,024)	(614,700)	(2,472,238)	50,487
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	0	300,000	0	0
Transfers In	176,500	0	2,645,000	0
Transfers Out	0	(30,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	176,500	270,000	2,645,000	0
<i>Net Change in Fund Balances</i>	(266,524)	(344,700)	172,762	50,487
<i>Fund Balances Beginning of Year</i>	698,289	1,048,845	4,862,485	128,784
<i>Fund Balances End of Year</i>	\$431,765	\$704,145	\$5,035,247	\$179,271

Community Development Block Grant	HUD Housing	Transportation Capital Grant	HUD Housing/CDBG	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$2,733,655
0	0	0	0	0	54,030
166,042	0	162,349	0	0	1,050,369
0	3,471	0	124	0	7,648
0	0	0	0	445,368	445,368
0	28,282	18,038	0	0	158,332
166,042	31,753	180,387	124	445,368	4,449,402
168,640	13,205	180,387	1,617	0	7,469,052
(2,598)	18,548	0	(1,493)	445,368	(3,019,650)
0	0	0	0	0	300,000
0	0	0	0	0	2,821,500
0	0	0	0	0	(30,000)
0	0	0	0	0	3,091,500
(2,598)	18,548	0	(1,493)	445,368	71,850
2,599	19,612	317	4,102	0	6,765,033
\$1	\$38,160	\$317	\$2,609	\$445,368	\$6,836,883

## Combining Statements – Fiduciary Funds

### *Agency Funds*

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The County's fiduciary funds are agency funds and are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

**District Board of Health** - To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent as required under Section 3709.31, Revised Code.

**Park Board** - The County Auditor is the fiscal officer for this separate governmental agency. The fund accounts for a tax levy, royalties, and other revenue sources.

**Family First Council** - The County Auditor is the fiscal officer for the council which provides after school activities for multi-need juveniles.

**Emergency Management Agency** - To account for the fund controlled by Disaster Services, as established by Section 5915.07, Revised Code, for which the County Auditor is fiscal agent. Money is received from a federal grant to be used for maintaining an emergency management services department.

**Soil and Water** - To account for the funds and subfunds of the Soil and Water District, established under Chapter 1515, Revised Code, for which the County Auditor is the fiscal agent.

**Geauga/Trumbull Solid Waste District** - The County Auditor is the fiscal officer for this separate governmental district. Trumbull and Geauga Counties comprise the solid waste district.

**Alimony and Child Support** - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

**Building Standards Assessment** - To account for the collection of a three percent fee on County building permits pursuant to section 3781.102 of the Revised Code.

**Court Agency** - To account for the following court activities not being reflected within the County's accounting system: 1. Clerk of Courts auto title fees, and legal (court related); 2. Probate court related receipts; 3. Juvenile court related receipts; and 4. County municipal court.

**Emergency Planning** - To account for funds used to implement a County-wide emergency plan for the handling of chemical or toxic material spills or fires, a state mandated program.

**Hotel/Motel Excise Tax** - To account for the collection of revenue from a three percent County imposed lodging tax. The revenue is received by the County who then disburses 99 percent to the Visitor's Bureau and one percent to the municipalities and townships not levying a hotel lodging tax.

**Ohio Elections Commission** - To account for monies which are collected whenever a levy or elected position is placed on the local ballot.

**Payroll** - To account for payroll taxes and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to other governmental units and private organizations.

**Sheriff's Civil** - To account for the activities of the County sheriff's civil account.

(continued)



## Combining Statements – Fiduciary Funds (continued)

### *Agency Funds (continued)*

**Undivided Library and Local Government** - To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which are returned to the County for use by district libraries and park districts.

**Undivided Local Government** - To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes, state sales taxes, and corporate franchise taxes.

**Undivided Tangible Tax** - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

**Undivided Real Estate** - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

### **Other Agency Funds**

Law Enforcement Trust - Prosecutor  
Law Library  
Real Estate Tax Escrow  
Telephone Rotary  
Undivided Cigarette Tax  
Undivided Intangible Tax  
Undivided 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  
Newbury HUD Pass Through

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>District Board of Health</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$982,466	\$2,335,559	\$2,364,876	\$953,149
Property Taxes Receivable	395,757	362,984	395,757	362,984
<i>Total Assets</i>	\$1,378,223	\$2,698,543	\$2,760,633	\$1,316,133
<i>Liabilities</i>				
Undistributed Monies	\$1,378,223	\$2,302,786	\$2,364,876	\$1,316,133
 <b>Park Board</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$6,149,334	\$10,765,426	\$11,215,048	\$5,699,712
Cash and Cash Equivalents In Segregated Accounts	940	22,800	21,325	2,415
Property Taxes Receivable	6,107,911	5,932,126	6,107,911	5,932,126
<i>Total Assets</i>	\$12,258,185	\$16,720,352	\$17,344,284	\$11,634,253
<i>Liabilities</i>				
Undistributed Monies	\$12,258,185	\$10,612,441	\$11,236,373	\$11,634,253
 <b>Family First Council</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$394,754	\$1,544,315	\$1,673,724	\$265,345
<i>Liabilities</i>				
Undistributed Monies	\$394,754	\$1,544,315	\$1,673,724	\$265,345

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Emergency Management Agency</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$190,459	\$304,140	\$375,725	\$118,874
<i>Liabilities</i>				
Undistributed Monies	\$190,459	\$304,140	\$375,725	\$118,874
<b>Soil and Water</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$117,609	\$400,110	\$434,733	\$82,986
<i>Liabilities</i>				
Undistributed Monies	\$117,609	\$400,110	\$434,733	\$82,986
<b>Geauga/Trumbull Solid Waste District</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$693,284	\$2,187,329	\$1,533,117	\$1,347,496
Cash and Cash Equivalents In Segregated Accounts	50,671	1,685,486	1,735,155	1,002
Total Assets	\$743,955	\$3,872,815	\$3,268,272	\$1,348,498
<i>Liabilities</i>				
Undistributed Monies	\$743,955	\$3,872,815	\$3,268,272	\$1,348,498
<b>Alimony and Child Support</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$8,918	\$484,388	\$485,396	\$7,910
<i>Liabilities</i>				
Due to Others	\$8,918	\$484,388	\$485,396	\$7,910

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Building Standards Assessment</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$653	\$3,932	\$4,121	\$464
<i>Liabilities</i>				
Undistributed Monies	\$653	\$3,932	\$4,121	\$464
<b>Court Agency</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$690,920	\$1,535,085	\$1,572,635	\$653,370
<i>Liabilities</i>				
Undistributed Monies	\$690,920	\$1,535,085	\$1,572,635	\$653,370
<b>Emergency Planning</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$26,396	\$22,293	\$2,726	\$45,963
<i>Liabilities</i>				
Due to Others	\$26,396	\$22,293	\$2,726	\$45,963
<b>Hotel/Motel Excise Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10,856	\$57,236	\$58,399	\$9,693
<i>Liabilities</i>				
Intergovernmental Payable	\$10,856	\$57,236	\$58,399	\$9,693

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Law Enforcement Trust - Prosecutor</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$41,008	\$522	\$13,058	\$28,472
<i>Liabilities</i>				
Intergovernmental Payable	\$41,008	\$522	\$13,058	\$28,472
 <b>Law Enforcement Trust - Sheriff</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$267	\$148	\$0	\$415
Cash and Cash Equivalents In Segregated Accounts	160,391	67,540	113,496	114,435
Total Assets	\$160,658	\$67,688	\$113,496	\$114,850
<i>Liabilities</i>				
Intergovernmental Payable	\$160,658	\$67,688	\$113,496	\$114,850
 <b>Law Library</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$190,854	\$190,854	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	\$4,453	\$190,854	\$190,854	\$4,453
 <b>Ohio Elections Commission</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$95	\$160	\$255	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$95	\$160	\$255	\$0

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Over/Double</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$86,096	\$46,375,159	\$46,378,027	\$83,228
<i>Liabilities</i>				
Due to Others	\$86,096	\$46,375,159	\$46,378,027	\$83,228
<b>Payroll</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$562,994	\$58,563,476	\$58,427,798	\$698,672
<i>Liabilities</i>				
Payroll Withholdings	\$562,994	\$58,563,476	\$58,427,798	\$698,672
<b>Real Estate Tax Escrow</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$442,291	\$1,045,722	\$880,367	\$607,646
<i>Liabilities</i>				
Undistributed Monies	\$442,291	\$1,045,722	\$880,367	\$607,646
<b>Sheriff's Civil</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$154,147	\$3,960,166	\$3,967,920	\$146,393
<i>Liabilities</i>				
Undistributed Monies	\$154,147	\$3,960,166	\$3,967,920	\$146,393

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Sheriff's Inmate</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$8,312	\$115,043	\$118,437	\$4,918
<i>Liabilities</i>				
Undistributed Monies	\$8,312	\$115,043	\$118,437	\$4,918
<b>Telephone Rotary</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$110,261	\$110,261	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$110,261	\$110,261	\$0
<b>Undivided Township Gas</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,593,414	\$1,498,159	\$95,255
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$1,593,414	\$1,498,159	\$95,255
<b>Undivided Cigarette Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,033	\$2,432	\$2,740	\$725
<i>Liabilities</i>				
Intergovernmental Payable	\$1,033	\$2,432	\$2,740	\$725

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Undivided Estate Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$897,950	\$3,284,374	\$2,866,886	\$1,315,438
<i>Liabilities</i>				
Intergovernmental Payable	\$897,950	\$3,284,374	\$2,866,886	\$1,315,438
 <b>Undivided Intangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512
 <b>Undivided Library and Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,813,125	\$3,813,125	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$3,813,125	\$3,813,125	\$10
 <b>Undivided Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,149,596	\$3,149,596	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$3,149,596	\$3,149,596	\$0

(continued)



## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Undivided Manufactured Home Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$30,185	\$507,763	\$496,898	\$41,050
<i>Liabilities</i>				
Undistributed Monies	\$30,185	\$507,763	\$496,898	\$41,050
 <b>Undivided Public Housing</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$34,318	\$34,318	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$34,318	\$34,318	\$28,975
 <b>Undivided Tangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$603,341	\$8,761,653	\$9,308,752	\$56,242
Property Taxes Receivable	8,959,752	0	8,959,752	0
<i>Total Assets</i>	\$9,563,093	\$8,761,653	\$18,268,504	\$56,242
<i>Liabilities</i>				
Intergovernmental Payable	\$9,563,093	(\$198,099)	\$9,308,752	\$56,242

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>Undivided Real Estate</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,014,712	\$151,451,782	\$151,371,748	\$5,094,746
Receivables				
Property Taxes	154,318,580	159,914,766	154,318,580	159,914,766
Special Assessments	5,041,599	4,720,612	5,041,599	4,720,612
<i>Total Assets</i>	<u>\$164,374,891</u>	<u>\$316,087,160</u>	<u>\$310,731,927</u>	<u>\$169,730,124</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$164,374,891</u>	<u>\$156,726,981</u>	<u>\$151,371,748</u>	<u>\$169,730,124</u>
<b>Undivided Forfeited Land</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$8,499</u>	<u>\$19,810</u>	<u>\$20,921</u>	<u>\$7,388</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$8,499</u>	<u>\$19,810</u>	<u>\$20,921</u>	<u>\$7,388</u>
<b>Ohio Housing Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$103,426</u>	<u>\$355,548</u>	<u>\$387,678</u>	<u>\$71,296</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$103,426</u>	<u>\$355,548</u>	<u>\$387,678</u>	<u>\$71,296</u>
<b>Geauga, Ashtabula, Portage Partnership</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$16,429</u>	<u>\$32,354</u>	<u>\$46,307</u>	<u>\$2,476</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$16,429</u>	<u>\$32,354</u>	<u>\$46,307</u>	<u>\$2,476</u>

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2008*

	Beginning Balance 1/1/2008	Additions	Deletions	Ending Balance 12/31/2008
<b>County Home Resident Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,155	\$6,140	\$3,015
<i>Liabilities</i>				
Undistributed Monies	\$0	\$9,155	\$6,140	\$3,015
<b>Newbury HUD Pass Through</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$181	\$35,864	\$36,045	\$0
<i>Liabilities</i>				
Undistributed Monies	\$181	\$35,864	\$36,045	\$0
<b>All Agency Funds</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$16,422,260	\$296,957,308	\$296,689,344	\$16,690,224
Cash and Cash Equivalents In Segregated Accounts	1,115,307	7,871,030	8,027,422	958,915
Receivables:				
Property Taxes	169,782,000	166,209,876	169,782,000	166,209,876
Special Assessments	5,041,599	4,720,612	5,041,599	4,720,612
<i>Total Assets</i>	<u>\$192,361,166</u>	<u>\$475,758,826</u>	<u>\$479,540,365</u>	<u>\$188,579,627</u>
<i>Liabilities</i>				
Intergovernmental Payable	\$175,221,484	\$169,063,641	\$172,795,667	\$171,489,458
Undistributed Monies	16,455,278	26,426,270	26,627,152	16,254,396
Due to Others	121,410	46,881,840	46,866,149	137,101
Payroll Withholdings	562,994	58,563,476	58,427,798	698,672
<i>Total Liabilities</i>	<u>\$192,361,166</u>	<u>\$300,935,227</u>	<u>\$304,716,766</u>	<u>\$188,579,627</u>

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$6,911,916	\$6,904,063	\$6,490,101	(\$413,962)
Sales Tax	11,000,000	11,000,000	11,571,610	571,610
Charges for Services	4,269,650	4,321,550	4,433,800	112,250
Licenses and Permits	5,700	4,800	5,381	581
Fines and Forfeitures	147,000	138,000	151,386	13,386
Intergovernmental	2,565,370	2,742,507	2,873,474	130,967
Interest	1,800,000	1,800,000	2,465,583	665,583
Rentals	86,000	96,000	104,021	8,021
Other	623,300	631,951	827,888	195,937
<i>Total Revenues</i>	<u>27,408,936</u>	<u>27,638,871</u>	<u>28,923,244</u>	<u>1,284,373</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	743,148	739,902	724,410	15,492
Materials and Supplies	8,000	10,000	6,339	3,661
Contract Services	1,000	1,000	0	1,000
Other	1,430,331	2,583,801	1,710,074	873,727
Capital Outlay	20,000	17,000	1,201	15,799
Microfilm Board				
Personal Services	219,284	199,674	190,808	8,866
Materials and Supplies	10,000	9,700	9,632	68
Other	19,560	21,460	16,295	5,165
Capital Outlay	7,900	24,580	4,842	19,738
Auditor				
Personal Services	649,360	657,763	655,775	1,988
Materials and Supplies	7,000	7,000	6,889	111
Contract Services	7,590	7,590	6,686	904
Other	13,000	13,000	9,099	3,901
Capital Outlay	9,000	9,000	1,055	7,945

(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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Treasurer</b>				
Personal Services	\$248,735	\$247,738	\$239,318	\$8,420
Materials and Supplies	1,500	1,500	499	1,001
Contract Services	59,000	59,000	39,590	19,410
Other	70,200	70,200	69,169	1,031
Capital Outlay	4,000	4,000	1,116	2,884
<b>Prosecutor</b>				
Personal Services	1,029,950	1,031,084	1,023,945	7,139
Materials and Supplies	19,800	18,400	18,400	0
Contract Services	13,750	13,750	13,749	1
Other	84,852	84,852	84,852	0
Capital Outlay	12,000	12,000	12,000	0
<b>Budget Commission</b>				
Materials and Supplies	300	300	96	204
Contract Services	18,000	18,000	0	18,000
<b>Bureau of Inspection</b>				
Other	80,000	80,000	74,248	5,752
<b>Planning Commission</b>				
Personal Services	233,879	235,347	235,030	317
Materials and Supplies	4,500	4,250	4,250	0
Other	17,450	16,244	16,243	1
<b>Automatic Data Processing Board</b>				
Personal Services	400,547	401,256	390,133	11,123
Materials and Supplies	5,000	5,000	3,554	1,446
Contract Services	162,000	158,600	148,373	10,227
Other	184,400	187,800	178,027	9,773
Capital Outlay	43,000	43,000	33,669	9,331

(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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections				
Personal Services	\$695,253	\$758,536	\$705,356	\$53,180
Materials and Supplies	20,875	20,875	19,661	1,214
Contract Services	165,942	193,942	176,760	17,182
Other	18,035	18,035	15,586	2,449
Capital Outlay	5,305	5,305	4,723	582
Maintenance and Operations				
Personal Services	597,370	595,081	529,440	65,641
Materials and Supplies	47,813	47,813	42,553	5,260
Contract Services	1,044,435	1,044,435	802,603	241,832
Other	644,512	643,388	424,999	218,389
Capital Outlay	38,263	39,387	32,355	7,032
Recorder				
Personal Services	220,711	219,705	214,277	5,428
Materials and Supplies	10,000	5,000	4,955	45
Other	9,028	14,028	8,920	5,108
Total General Government Legislative and Executive	<u>9,355,578</u>	<u>10,599,321</u>	<u>8,911,554</u>	<u>1,687,767</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	709,393	710,826	698,688	12,138
Materials and Supplies	4,800	4,800	4,800	0
Contract Services	10,000	4,500	2,589	1,911
Other	14,500	23,000	23,000	0
Capital Outlay	1,500	1,500	1,000	500
Jury Commission				
Personal Services	8,409	7,654	6,434	1,220
Materials and Supplies	500	500	396	104
Contract Services	175	175	1	174
Other	200	200	0	200

(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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Court of Appeals				
Other	\$69,132	\$70,629	\$62,426	\$8,203
Juvenile Court				
Personal Services	409,097	406,805	384,139	22,666
Materials and Supplies	6,500	6,500	6,469	31
Contract Services	55,000	38,980	19,644	19,336
Other	65,300	69,300	59,874	9,426
Capital Outlay	1,200	1,200	1,200	0
Probate Court				
Personal Services	186,316	185,128	148,539	36,589
Materials and Supplies	7,000	7,000	6,648	352
Contract Services	5,300	5,300	3,199	2,101
Other	4,000	4,500	3,646	854
Capital Outlay	1,000	7,520	7,520	0
Adult Probation				
Personal Services	94,987	95,329	95,264	65
Materials and Supplies	500	500	500	0
Contract Services	175	175	0	175
Juvenile Probation				
Personal Services	266,509	265,444	263,992	1,452
Materials and Supplies	700	700	700	0
Contract Services	500	500	500	0
Other	8,000	10,500	8,189	2,311
Capital Outlay	300	300	300	0
Clerk of Courts				
Personal Services	448,564	454,296	446,993	7,303
Materials and Supplies	15,000	31,848	31,817	31
Contract Services	5,781	5,000	47	4,953
Other	12,814	7,379	7,379	0
Capital Outlay	14,000	0	0	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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Municipal Court				
Personal Services	\$156,713	\$156,110	\$152,077	\$4,033
Law Library				
Personal Services	54,047	53,822	53,814	8
Public Defender				
Personal Services	254,195	254,985	254,634	351
Materials and Supplies	2,000	2,000	2,000	0
Contract Services	17,556	17,085	16,550	535
Other	<u>14,000</u>	<u>14,471</u>	<u>12,331</u>	<u>2,140</u>
Total General Government				
Judicial	<u>2,925,663</u>	<u>2,926,461</u>	<u>2,787,299</u>	<u>139,162</u>
Public Safety				
Detention Home				
Other	325,000	325,000	312,880	12,120
Coroner				
Personal Services	72,490	72,167	72,065	102
Materials and Supplies	1,000	1,000	972	28
Contract Services	60,000	72,000	57,187	14,813
Other	6,200	7,400	6,377	1,023
Lab and Morgue				
Personal Services	211,187	210,322	210,243	79
Materials and Supplies	2,200	2,200	1,769	431
Other	44,200	43,000	40,006	2,994
Capital Outlay	1,550	1,464	1,288	176

(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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Sheriff</b>				
Personal Services	\$8,857,109	\$8,581,253	\$8,544,760	\$36,493
Materials and Supplies	477,648	507,326	499,488	7,838
Contract Services	187,785	382,427	382,427	0
Other	37,000	37,168	31,853	5,315
Capital Outlay	274,750	362,348	361,247	1,101
<b>Building Department</b>				
Personal Services	383,661	382,441	370,141	12,300
Materials and Supplies	3,090	8,845	5,029	3,816
Contract Services	43,981	38,421	32,745	5,676
Other	9,415	9,415	4,493	4,922
Capital Outlay	18,899	19,361	19,361	0
<b>Total Public Safety</b>	<b>11,017,165</b>	<b>11,063,558</b>	<b>10,954,331</b>	<b>109,227</b>
<b>Public Works</b>				
<b>Engineer</b>				
Personal Services	141,765	141,118	135,222	5,896
Materials and Supplies	4,000	4,000	3,620	380
Other	25,000	25,000	22,445	2,555
Capital Outlay	1,000	1,000	0	1,000
<b>Total Public Works</b>	<b>171,765</b>	<b>171,118</b>	<b>161,287</b>	<b>9,831</b>
<b>Health</b>				
<b>Cooperative Extension Service</b>				
Grants	283,890	283,890	283,540	350
<b>Other Agriculture Programs</b>				
Grants	195,286	210,254	210,053	201
<b>Other Health Programs</b>				
Grants	312,029	312,055	85,075	226,980
<b>Total Health</b>	<b>791,205</b>	<b>806,199</b>	<b>578,668</b>	<b>227,531</b>

(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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services				
Veterans Services				
Personal Services	\$224,648	\$223,092	\$214,405	\$8,687
Other	241,500	216,500	123,173	93,327
Capital Outlay	12,000	12,000	5,835	6,165
Total Human Services	478,148	451,592	343,413	108,179
<i>Total Expenditures</i>	24,739,524	26,018,249	23,736,552	2,281,697
<i>Excess of Revenues Over Expenditures</i>	2,669,412	1,620,622	5,186,692	3,566,070
<b>Other Financing Sources (Uses)</b>				
Transfers In	482,000	4,149	20,000	15,851
Transfers Out	(5,263,469)	(5,783,180)	(4,898,476)	884,704
Advances In	0	102,150	102,150	0
<i>Total Other Financing Sources (Uses)</i>	(4,781,469)	(5,676,881)	(4,776,326)	900,555
<i>Net Change in Fund Balance</i>	(2,112,057)	(4,056,259)	410,366	4,466,625
Fund Balance at Beginning of Year	4,529,081	4,529,081	4,529,081	0
Unexpended Prior Year Encumbrances	284,608	284,608	284,608	0
<i>Fund Balance at End of Year</i>	\$2,701,632	\$757,430	\$5,224,055	\$4,466,625

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Retardation  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,813,447	\$7,925,547	\$7,819,716	(\$105,831)
Charges for Services	301,655	361,800	389,733	27,933
Intergovernmental	7,082,037	7,296,927	7,476,127	179,200
Interest	1,500	1,500	1,147	(353)
Other	21,000	21,000	60,492	39,492
<i>Total Revenues</i>	<u>15,219,639</u>	<u>15,606,774</u>	<u>15,747,215</u>	<u>140,441</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	11,631,945	11,027,026	10,281,912	745,114
Materials and Supplies	557,077	645,725	546,531	99,194
Contract Services	1,804,936	3,267,362	3,029,478	237,884
Other	548,728	464,644	339,707	124,937
Capital Outlay	285,000	327,243	279,069	48,174
<i>Total Expenditures</i>	<u>14,827,686</u>	<u>15,732,000</u>	<u>14,476,697</u>	<u>1,255,303</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>391,953</u>	<u>(125,226)</u>	<u>1,270,518</u>	<u>1,395,744</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	177,600	8,427	0	(8,427)
Transfers Out	(1,100,000)	(802,183)	(787,000)	15,183
<i>Total Other Financing Sources (Uses)</i>	<u>(922,400)</u>	<u>(793,756)</u>	<u>(787,000)</u>	<u>6,756</u>
<i>Net Change in Fund Balance</i>	(530,447)	(918,982)	483,518	1,402,500
Fund Balance Beginning of Year	6,512,093	6,512,093	6,512,093	0
Unexpended Prior Year Encumbrances	47,987	47,987	47,987	0
<i>Fund Balance End of Year</i>	<u>\$6,029,633</u>	<u>\$5,641,098</u>	<u>\$7,043,598</u>	<u>\$1,402,500</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$605,678	\$362,726	(\$242,952)
Interest	25,600	25,079	24,518	(561)
<i>Total Revenues</i>	<u>25,600</u>	<u>630,757</u>	<u>387,244</u>	<u>(243,513)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	200,000	567,979	354,253	213,726
Other	10,600	0	0	0
Capital Outlay	50,858	502,371	443,723	58,648
<i>Total Expenditures</i>	<u>261,458</u>	<u>1,070,350</u>	<u>797,976</u>	<u>272,374</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(235,858)</u>	<u>(439,593)</u>	<u>(410,732)</u>	<u>28,861</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	235,858	191,420	185,858	(5,562)
Transfers Out	0	(714)	(714)	0
<i>Total Other Financing Sources</i>	<u>235,858</u>	<u>190,706</u>	<u>185,144</u>	<u>(5,562)</u>
<i>Net Change in Fund Balance</i>	0	(248,887)	(225,588)	23,299
Fund Balance Beginning of Year	1,136,629	1,136,629	1,136,629	0
Unexpended Prior Year Encumbrances	26,318	26,318	26,318	0
<i>Fund Balance End of Year</i>	<u><u>\$1,162,947</u></u>	<u><u>\$914,060</u></u>	<u><u>\$937,359</u></u>	<u><u>\$23,299</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,575,000	\$5,239,470	\$5,459,602	\$220,132
Interest	125,000	125,000	80,299	(44,701)
Tap-in Fees	0	667,330	594,461	(72,869)
OWDA Loan Proceeds	1,000,000	1,000,000	0	(1,000,000)
Other	365,000	103,924	652,876	548,952
Intergovernmental	1,000,000	1,723,208	939,400	(783,808)
<i>Total Revenues</i>	<u>8,065,000</u>	<u>8,858,932</u>	<u>7,726,638</u>	<u>(1,132,294)</u>
<b>Expenses</b>				
Personal Services	1,945,541	1,970,674	1,947,809	22,865
Materials and Supplies	285,500	480,000	472,985	7,015
Contract Services	1,525,000	2,033,541	1,879,249	154,292
Other	86,500	142,500	135,980	6,520
Capital Outlay	926,500	1,899,044	1,522,617	376,427
Principal Retirement	875,000	875,000	857,908	17,092
Interest and Fiscal Charges	500,000	500,000	416,524	83,476
<i>Total Expenses</i>	<u>6,144,041</u>	<u>7,900,759</u>	<u>7,233,072</u>	<u>667,687</u>
<i>Excess of Revenues Over (Under) Expenses</i>	1,920,959	958,173	493,566	(464,607)
Transfers In	725,000	161,617	80,000	(81,617)
Transfers Out	(850,000)	(119,074)	(31,874)	87,200
<i>Net Change in Fund Equity</i>	1,795,959	1,000,716	541,692	(459,024)
Fund Equity Beginning of Year	2,364,000	2,364,000	2,364,000	0
Unexpended Prior Year Encumbrances	480,710	480,710	480,710	0
<i>Fund Equity End of Year</i>	<u>\$4,640,669</u>	<u>\$3,845,426</u>	<u>\$3,386,402</u>	<u>(\$459,024)</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$650,000	\$650,000	\$647,998	(\$2,002)
Tap-in Fees	0	0	14,164	14,164
Other	110,000	110,000	108,459	(1,541)
<b>Total Revenues</b>	<b>760,000</b>	<b>760,000</b>	<b>770,621</b>	<b>10,621</b>
<b>Expenses:</b>				
Personal Services	176,520	181,354	180,022	1,332
Materials and Supplies	40,000	68,500	62,232	6,268
Contract Services	382,500	627,250	594,162	33,088
Other	4,250	6,000	4,438	1,562
Capital Outlay	67,500	70,165	57,478	12,687
<b>Total Expenses</b>	<b>670,770</b>	<b>953,269</b>	<b>898,332</b>	<b>54,937</b>
<b>Net Change in Fund Equity</b>	<b>89,230</b>	<b>(193,269)</b>	<b>(127,711)</b>	<b>65,558</b>
Fund Equity Beginning of Year	473,192	473,192	473,192	0
Unexpended Prior Year Encumbrances	26,598	26,598	26,598	0
<i>Fund Equity End of Year</i>	<b>\$589,020</b>	<b>\$306,521</b>	<b>\$372,079</b>	<b>\$65,558</b>

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$7,200	\$7,200
<b>Expenses</b>				
Personal Services	10,920	10,920	10,651	269
Materials and Supplies	400	400	0	400
Contract Services	20,000	20,000	0	20,000
Other	1,126	1,126	477	649
<i>Total Expenses</i>	<u>32,446</u>	<u>32,446</u>	<u>11,128</u>	<u>21,318</u>
<i>Excess of Revenues Under Expenses</i>	(32,446)	(32,446)	(3,928)	28,518
Transfers In	<u>33,000</u>	<u>33,000</u>	<u>11,000</u>	<u>(22,000)</u>
<i>Net Change in Fund Equity</i>	554	554	7,072	6,518
Fund Equity Beginning of Year	<u>22,380</u>	<u>22,380</u>	<u>22,380</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$22,934</u></u>	<u><u>\$22,934</u></u>	<u><u>\$29,452</u></u>	<u><u>\$6,518</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,300,000	\$1,300,000	\$1,600,502	\$300,502
Other	6,000	6,000	5,749	(251)
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,606,251</u>	<u>300,251</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	904,413	905,663	857,656	48,007
Materials and Supplies	34,500	34,500	28,759	5,741
Contract Services	251,000	298,000	273,047	24,953
Other	78,000	51,750	41,326	10,424
Capital Outlay	55,000	80,000	72,475	7,525
<i>Total Expenditures</i>	<u>1,322,913</u>	<u>1,369,913</u>	<u>1,273,263</u>	<u>96,650</u>
<i>Net Change in Fund Balance</i>	(16,913)	(63,913)	332,988	396,901
Fund Balance Beginning of Year	678,455	678,455	678,455	0
Unexpended Prior Year Encumbrances	61,684	61,684	61,684	0
<i>Fund Balance End of Year</i>	<u><u>\$723,226</u></u>	<u><u>\$676,226</u></u>	<u><u>\$1,073,127</u></u>	<u><u>\$396,901</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$100,000	\$100,000	\$281,652	\$181,652
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	141,779	141,779	131,566	10,213
Materials and Supplies	4,000	4,000	3,999	1
Other	34,000	34,000	23,969	10,031
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	189,779	189,779	159,534	30,245
<i>Net Change in Fund Balance</i>	(89,779)	(89,779)	122,118	211,897
Fund Balance Beginning of Year	729,109	729,109	729,109	0
Unexpended Prior Year Encumbrances	5,376	5,376	5,376	0
<i>Fund Balance End of Year</i>	\$644,706	\$644,706	\$856,603	\$211,897

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$177,200	\$182,803	\$179,492	(\$3,311)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	234,900	243,200	242,958	242
Materials and Supplies	3,000	3,000	2,742	258
Contract Services	19,000	12,000	5,778	6,222
Other	17,000	25,238	22,281	2,957
Capital Outlay	3,000	3,000	415	2,585
<i>Total Expenditures</i>	<u>276,900</u>	<u>286,438</u>	<u>274,174</u>	<u>12,264</u>
<i>Excess of Revenues Under Expenditures</i>	(99,700)	(103,635)	(94,682)	8,953
<b>Other Financing Sources</b>				
Transfers In	101,000	95,397	95,397	0
<i>Net Change in Fund Balance</i>	1,300	(8,238)	715	8,953
Fund Balance Beginning of Year	18,809	18,809	18,809	0
Unexpended Prior Year Encumbrances	1,972	1,972	1,972	0
<i>Fund Balance End of Year</i>	<u>\$22,081</u>	<u>\$12,543</u>	<u>\$21,496</u>	<u>\$8,953</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Recorder Micrographics  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$56,000	\$56,000	\$58,100	\$2,100
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	96,000	96,000	90,795	5,205
Other	0	15,000	0	15,000
Capital Outlay	15,000	0	0	0
<i>Total Expenditures</i>	111,000	111,000	90,795	20,205
<i>Net Change in Fund Balance</i>	(55,000)	(55,000)	(32,695)	22,305
Fund Balance Beginning of Year	97,288	97,288	97,288	0
Unexpended Prior Year Encumbrances	15,839	15,839	15,839	0
<i>Fund Balance End of Year</i>	\$58,127	\$58,127	\$80,432	\$22,305

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$4,000	\$4,000	\$11,344	\$7,344
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Other	0	0	0	0
<i>Net Change in Fund Balance</i>	4,000	4,000	11,344	7,344
Fund Balance Beginning of Year	74,095	74,095	74,095	0
<i>Fund Balance End of Year</i>	<u>\$78,095</u>	<u>\$78,095</u>	<u>\$85,439</u>	<u>\$7,344</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Escrow Road and Bridge  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Interest	\$0	\$0	\$76	\$76
Other	0	0	35,950	35,950
<i>Total Revenues</i>	0	0	36,026	36,026
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Other	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	36,026	36,026
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$36,026	\$36,026

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Bicentennial  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$500	\$500	\$451	(\$49)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	500	1,200	709	491
<i>Total Expenditures</i>	500	1,200	709	491
<i>Excess of Revenues Under Expenditures</i>	0	(700)	(258)	442
<b>Other Financing Uses</b>				
Transfers Out	0	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	0	(20,700)	(20,258)	442
Fund Balance Beginning of Year	20,840	20,840	20,840	0
<i>Fund Balance End of Year</i>	\$20,840	\$140	\$582	\$442

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Help America Vote  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$5,302	\$5,302	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	0	5,302	5,302	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Certificate of Title  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$300,000	\$300,000	\$291,111	(\$8,889)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	314,950	314,947	288,225	26,722
Materials and Supplies	12,000	11,000	10,366	634
Contract Services	600	600	0	600
Other	10,247	23,250	23,250	0
<i>Total Expenditures</i>	<u>337,797</u>	<u>349,797</u>	<u>321,841</u>	<u>27,956</u>
<i>Net Change in Fund Balance</i>	(37,797)	(49,797)	(30,730)	19,067
Fund Balance Beginning of Year	349,866	349,866	349,866	0
Unexpended Prior Year Encumbrances	<u>4,789</u>	<u>4,789</u>	<u>4,789</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$316,858</u></u>	<u><u>\$304,858</u></u>	<u><u>\$323,925</u></u>	<u><u>\$19,067</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, 2008

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$27,513	\$27,513	\$26,639	(\$874)
Other	1,300	1,300	2,051	751
<i>Total Revenues</i>	<u>28,813</u>	<u>28,813</u>	<u>28,690</u>	<u>(123)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	108,884	107,731	105,388	2,343
Materials and Supplies	2,100	2,400	2,400	0
Other	9,250	10,403	9,004	1,399
Capital Outlay	500	200	199	1
<i>Total Expenditures</i>	<u>120,734</u>	<u>120,734</u>	<u>116,991</u>	<u>3,743</u>
<i>Excess of Revenues Under Expenditures</i>	(91,921)	(91,921)	(88,301)	3,620
<b>Other Financing Sources</b>				
Transfers In	91,921	91,921	91,921	0
<i>Net Change in Fund Balance</i>	0	0	3,620	3,620
Fund Balance Beginning of Year	48,554	48,554	48,554	0
Unexpended Prior Year Encumbrances	1,214	1,214	1,214	0
<i>Fund Balance End of Year</i>	<u><u>\$49,768</u></u>	<u><u>\$49,768</u></u>	<u><u>\$53,388</u></u>	<u><u>\$3,620</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$42,235	\$43,176	\$42,706	(\$470)
Other	5,000	5,000	4,222	(778)
<i>Total Revenues</i>	<u>47,235</u>	<u>48,176</u>	<u>46,928</u>	<u>(1,248)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	40,942	41,716	38,509	3,207
Other	6,293	6,462	5,307	1,155
<i>Total Expenditures</i>	<u>47,235</u>	<u>48,178</u>	<u>43,816</u>	<u>4,362</u>
<i>Net Change in Fund Balance</i>	0	(2)	3,112	3,114
Fund Balance Beginning of Year	5,366	5,366	5,366	0
Unexpended Prior Year Encumbrances	784	784	784	0
<i>Fund Balance End of Year</i>	<u><u>\$6,150</u></u>	<u><u>\$6,148</u></u>	<u><u>\$9,262</u></u>	<u><u>\$3,114</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$271,256	\$271,256	\$320,408	\$49,152
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	171,322	176,677	171,870	4,807
Materials and Supplies	6,200	6,200	1,261	4,939
Contract Services	68,700	138,900	131,689	7,211
Other	10,357	12,296	10,429	1,867
<i>Total Expenditures</i>	256,579	334,073	315,249	18,824
<i>Excess of Revenues Over (Under) Expenditures</i>	14,677	(62,817)	5,159	67,976
<b>Other Financing Uses</b>				
Transfers Out	(14,677)	(3,183)	0	3,183
<i>Net Change in Fund Balance</i>	0	(66,000)	5,159	71,159
Fund Balance Beginning of Year	288,875	288,875	288,875	0
Unexpended Prior Year Encumbrances	4,750	4,750	4,750	0
<i>Fund Balance End of Year</i>	\$293,625	\$227,625	\$298,784	\$71,159

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Volunteer Guardianship  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	6,000	15,000	15,000	0
<i>Excess of Revenues Under Expenditures</i>	(6,000)	(15,000)	(15,000)	0
<b>Other Financing Sources</b>				
Transfers In	6,000	15,000	15,000	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	61	61	61	0
<i>Fund Balance End of Year</i>	\$61	\$61	\$61	\$0

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$0	\$0	\$283	\$283
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	155,570	152,570	148,668	3,902
Materials and Supplies	10,000	10,000	9,989	11
Contract Services	44,313	37,587	37,549	38
Other	22,200	21,100	20,180	920
Capital Outlay	54,750	95,576	75,585	19,991
<i>Total Expenditures</i>	286,833	316,833	291,971	24,862
<i>Excess of Revenues Under Expenditures</i>	(286,833)	(316,833)	(291,688)	25,145
<b>Other Financing Sources</b>				
Transfers In	286,833	286,833	286,833	0
<i>Net Change in Fund Balance</i>	0	(30,000)	(4,855)	25,145
Fund Balance Beginning of Year	51,319	51,319	51,319	0
Unexpended Prior Year Encumbrances	5,540	5,540	5,540	0
<i>Fund Balance End of Year</i>	\$56,859	\$26,859	\$52,004	\$25,145

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$17,300	\$17,300	\$10,950	(\$6,350)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	12,000	14,000	11,411	2,589
Other	5,300	3,300	1,818	1,482
Capital Outlay	0	500	500	0
<i>Total Expenditures</i>	17,300	17,800	13,729	4,071
<i>Net Change in Fund Balance</i>	0	(500)	(2,779)	(2,279)
Fund Balance Beginning of Year	23,410	23,410	23,410	0
Unexpended Prior Year Encumbrances	3,053	3,053	3,053	0
<i>Fund Balance End of Year</i>	\$26,463	\$25,963	\$23,684	(\$2,279)

**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, 2008*

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



**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Mediation  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$35,000	\$35,000	\$38,625	\$3,625
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	35,000	35,000	1,500	33,500
<i>Net Change in Fund Balance</i>	0	0	37,125	37,125
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$37,125	\$37,125

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$550,000	\$551,000	\$550,000	(\$1,000)
Other	200,000	200,000	210,978	10,978
<i>Total Revenues</i>	<u>750,000</u>	<u>751,000</u>	<u>760,978</u>	<u>9,978</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	84,000	563,735	527,896	35,839
Materials and Supplies	7,500	7,500	1,110	6,390
Contract Services	148,000	198,000	114,503	83,497
Other	24,500	24,500	9,793	14,707
Capital Outlay	5,000	5,000	1,709	3,291
<i>Total Expenditures</i>	<u>269,000</u>	<u>798,735</u>	<u>655,011</u>	<u>143,724</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	481,000	(47,735)	105,967	153,702
<b>Other Financing Uses</b>				
Transfers Out	(482,000)	(12,342)	0	12,342
<i>Net Change in Fund Balance</i>	(1,000)	(60,077)	105,967	166,044
Fund Balance Beginning of Year	230,191	230,191	230,191	0
Unexpended Prior Year Encumbrances	17,696	17,696	17,696	0
<i>Fund Balance End of Year</i>	<u><u>\$246,887</u></u>	<u><u>\$187,810</u></u>	<u><u>\$353,854</u></u>	<u><u>\$166,044</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
800 System Communication  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$80,000	\$80,000	\$81,311	\$1,311
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	37,419	37,419	29,932	7,487
Materials and Supplies	500	500	258	242
Contract Services	85,000	85,000	75,205	9,795
Other	5,000	5,000	4,234	766
Capital Outlay	20,000	20,000	2,249	17,751
<i>Total Expenditures</i>	147,919	147,919	111,878	36,041
<i>Excess of Revenues Under Expenditures</i>	(67,919)	(67,919)	(30,567)	37,352
<b>Other Financing Sources</b>				
Transfers In	60,000	60,000	60,000	0
<i>Net Change in Fund Balance</i>	(7,919)	(7,919)	29,433	37,352
Fund Balance Beginning of Year	86,699	86,699	86,699	0
Unexpended Prior Year Encumbrances	10,666	10,666	10,666	0
<i>Fund Balance End of Year</i>	\$89,446	\$89,446	\$126,798	\$37,352

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Youth Center  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$4,000	\$60	\$60	\$0
Other	12,000	12,000	12,336	336
<i>Total Revenues</i>	16,000	12,060	12,396	336
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	35,239	75,605	63,817	11,788
<i>Excess of Revenues Under Expenditures</i>	(19,239)	(63,545)	(51,421)	12,124
<b>Other Financing Sources</b>				
Transfers In	540,645	0	0	0
<i>Net Change in Fund Balance</i>	521,406	(63,545)	(51,421)	12,124
Fund Balance Beginning of Year	141,935	141,935	141,935	0
Unexpended Prior Year Encumbrances	10,393	10,393	10,393	0
<i>Fund Balance End of Year</i>	<u>\$673,734</u>	<u>\$88,783</u>	<u>\$100,907</u>	<u>\$12,124</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$440,000	\$440,000	\$437,675	(\$2,325)
Charges for Services	100,000	47,000	80,799	33,799
Fines and Forfeitures	80,000	105,000	107,705	2,705
Intergovernmental	4,935,000	5,180,500	5,368,207	187,707
Interest	75,000	62,500	18,987	(43,513)
Other	3,000	17,200	30,123	12,923
<i>Total Revenues</i>	<u>5,633,000</u>	<u>5,852,200</u>	<u>6,043,496</u>	<u>191,296</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	3,509,168	3,561,299	3,487,580	73,719
Materials and Supplies	718,000	561,000	506,792	54,208
Contract Services	450,000	940,520	762,689	177,831
Other	654,730	723,000	598,575	124,425
Capital Outlay	306,000	607,000	404,903	202,097
Claims	7,765	3,800	3,800	0
<i>Total Expenditures</i>	<u>5,645,663</u>	<u>6,396,619</u>	<u>5,764,339</u>	<u>632,280</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,663)	(544,419)	279,157	823,576
<b>Other Financing Sources</b>				
Transfers In	98,000	98,000	98,000	0
<i>Net Change in Fund Balance</i>	85,337	(446,419)	377,157	823,576
Fund Balance Beginning of Year	446,418	446,418	446,418	0
Unexpended Prior Year Encumbrances	1,635	1,635	1,635	0
<i>Fund Balance End of Year</i>	<u>\$533,390</u>	<u>\$1,634</u>	<u>\$825,210</u>	<u>\$823,576</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$6,000	\$500	\$578	\$78
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	6,000	12,363	0	12,363
<i>Net Change in Fund Balance</i>	0	(11,863)	578	12,441
Fund Balance Beginning of Year	11,919	11,919	11,919	0
<i>Fund Balance End of Year</i>	<u>\$11,919</u>	<u>\$56</u>	<u>\$12,497</u>	<u>\$12,441</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Dog and Kennel  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$6,600	\$6,600	\$11,428	\$4,828
Licenses and Permits	140,000	140,000	134,809	(5,191)
Fines and Forfeitures	11,500	11,500	6,653	(4,847)
Other	54,500	54,500	56,523	2,023
<i>Total Revenues</i>	<u>212,600</u>	<u>212,600</u>	<u>209,413</u>	<u>(3,187)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	165,036	167,561	166,206	1,355
Materials and Supplies	26,000	26,000	18,331	7,669
Contract Services	5,000	5,000	900	4,100
Other	32,000	47,000	41,723	5,277
Capital Outlay	10,800	10,800	4,157	6,643
Claims	800	800	0	800
<i>Total Expenditures</i>	<u>239,636</u>	<u>257,161</u>	<u>231,317</u>	<u>25,844</u>
<i>Net Change in Fund Balance</i>	(27,036)	(44,561)	(21,904)	22,657
Fund Balance Beginning of Year	84,358	84,358	84,358	0
Unexpended Prior Year Encumbrances	12,790	12,790	12,790	0
<i>Fund Balance End of Year</i>	<u><u>\$70,112</u></u>	<u><u>\$52,587</u></u>	<u><u>\$75,244</u></u>	<u><u>\$22,657</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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Health				
Other	<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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,469,135	\$2,503,212	\$2,468,406	(\$34,806)
Intergovernmental	3,966,168	4,166,165	4,549,613	383,448
Other	60,500	16,838	33,990	17,152
<i>Total Revenues</i>	<u>6,495,803</u>	<u>6,686,215</u>	<u>7,052,009</u>	<u>365,794</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	418,022	419,337	401,919	17,418
Materials and Supplies	7,500	12,500	12,357	143
Contract Services	5,982,351	7,600,036	7,552,491	47,545
Other	61,000	86,000	80,640	5,360
Capital Outlay	14,000	14,000	13,997	3
<i>Total Expenditures</i>	<u>6,482,873</u>	<u>8,131,873</u>	<u>8,061,404</u>	<u>70,469</u>
<i>Net Change in Fund Balance</i>	12,930	(1,445,658)	(1,009,395)	436,263
<b>Other Financing Source:</b>				
Operating Transfers In	<u>0</u>	<u>477,813</u>	<u>484,998</u>	<u>(7,185)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,930	(967,845)	(524,397)	429,078
Fund Balance Beginning of Year	3,399,053	3,399,053	3,399,053	0
Unexpended Prior Year Encumbrances	<u>127,484</u>	<u>127,484</u>	<u>127,484</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,539,467</u></u>	<u><u>\$2,558,692</u></u>	<u><u>\$3,002,140</u></u>	<u><u>\$429,078</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Children's Services Levy  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,657,406	\$1,681,175	\$1,737,377	\$56,202
Intergovernmental	1,714,851	1,767,030	1,976,140	209,110
Other	44,500	44,500	29,884	(14,616)
<i>Total Revenues</i>	<u>3,416,757</u>	<u>3,492,705</u>	<u>3,743,401</u>	<u>250,696</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	150	150	72	78
Contract Services	1,217,800	3,600,933	3,341,547	259,386
Other	25,350	46,650	28,733	17,917
Grants	0	333,541	313,824	19,717
<i>Total Expenditures</i>	<u>1,243,300</u>	<u>3,981,274</u>	<u>3,684,176</u>	<u>297,098</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,173,457	(488,569)	59,225	547,794
<b>Other Financing Uses</b>				
Transfers Out	<u>(2,175,300)</u>	<u>(562,367)</u>	<u>0</u>	<u>562,367</u>
<i>Net Change in Fund Balance</i>	(1,843)	(1,050,936)	59,225	1,110,161
Fund Balance Beginning of Year	1,426,481	1,426,481	1,426,481	0
Unexpended Prior Year Encumbrances	<u>151,085</u>	<u>151,085</u>	<u>151,085</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,575,723</u></u>	<u><u>\$526,630</u></u>	<u><u>\$1,636,791</u></u>	<u><u>\$1,110,161</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
M. R. Residential Services  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$930,000	\$1,295,000	\$1,294,218	(\$782)
Other	60,000	37,000	60,647	23,647
<i>Total Revenues</i>	990,000	1,332,000	1,354,865	22,865
<b>Expenditures</b>				
Current:				
Human Services				
Contract Services	1,810,000	2,050,000	1,901,229	148,771
<i>Excess of Revenues Under Expenditures</i>	(820,000)	(718,000)	(546,364)	171,636
<b>Other Financing Sources</b>				
Transfers In	820,000	627,000	627,000	0
<i>Net Change in Fund Balance</i>	0	(91,000)	80,636	171,636
Fund Balance Beginning of Year	268,845	268,845	268,845	0
Unexpended Prior Year Encumbrances	17,640	17,640	17,640	0
<i>Fund Balance End of Year</i>	\$286,485	\$195,485	\$367,121	\$171,636

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$330,000	\$330,000	\$328,673	(\$1,327)
Intergovernmental	603,000	603,000	609,687	6,687
Other	115,000	115,000	24,371	(90,629)
<i>Total Revenues</i>	<u>1,048,000</u>	<u>1,048,000</u>	<u>962,731</u>	<u>(85,269)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	590,000	590,000	539,855	50,145
Materials and Supplies	500	500	268	232
Contract Services	86,500	628,051	428,392	199,659
Other	10,000	13,000	10,300	2,700
Capital Outlay	1,000	4,400	3,648	752
<i>Total Expenditures</i>	<u>688,000</u>	<u>1,235,951</u>	<u>982,463</u>	<u>253,488</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	360,000	(187,951)	(19,732)	168,219
<b>Other Financing Uses</b>				
Transfers Out	(360,000)	(23,449)	0	23,449
<i>Net Change in Fund Balance</i>	0	(211,400)	(19,732)	191,668
Fund Balance Beginning of Year	764,469	764,469	764,469	0
Unexpended Prior Year Encumbrances	11,173	11,173	11,173	0
<i>Fund Balance End of Year</i>	<u>\$775,642</u>	<u>\$564,242</u>	<u>\$755,910</u>	<u>\$191,668</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$375,000	\$511,000	\$422,679	(\$88,321)
Intergovernmental	800,233	800,233	841,157	40,924
Other	10,000	10,000	10,293	293
<i>Total Revenues</i>	<u>1,185,233</u>	<u>1,321,233</u>	<u>1,274,129</u>	<u>(47,104)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	946,532	894,917	879,482	15,435
Materials and Supplies	2,500	3,000	2,255	745
Contract Service	60,000	94,591	92,274	2,317
Other	166,351	362,011	301,245	60,766
<i>Total Expenditures</i>	<u>1,175,383</u>	<u>1,354,519</u>	<u>1,275,256</u>	<u>79,263</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,850</u>	<u>(33,286)</u>	<u>(1,127)</u>	<u>32,159</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	51,500	51,500	51,500	0
Transfers Out	(45,000)	0	0	0
Advances Out	0	(102,150)	(102,150)	0
<i>Total Other Financing Sources (Uses)</i>	<u>6,500</u>	<u>(50,650)</u>	<u>(50,650)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	16,350	(83,936)	(51,777)	32,159
Fund Balance Beginning of Year	83,937	83,937	83,937	0
Unexpended Prior Year Encumbrances	20,095	20,095	20,095	0
<i>Fund Balance End of Year</i>	<u><u>\$120,382</u></u>	<u><u>\$20,096</u></u>	<u><u>\$52,255</u></u>	<u><u>\$32,159</u></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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,694,222	\$1,716,373	\$1,699,888	(\$16,485)
Intergovernmental	499,950	501,701	568,134	66,433
Other	189,000	189,000	225,208	36,208
<i>Total Revenues</i>	<u>2,383,172</u>	<u>2,407,074</u>	<u>2,493,230</u>	<u>86,156</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,358,615	1,349,615	1,337,862	11,753
Contract Services	363,000	471,781	462,073	9,708
Other	603,845	721,064	660,984	60,080
Capital Outlay	36,000	17,000	16,083	917
<i>Total Expenditures</i>	<u>2,361,460</u>	<u>2,559,460</u>	<u>2,477,002</u>	<u>82,458</u>
<i>Net Change in Fund Balance</i>	21,712	(152,386)	16,228	168,614
Fund Balance Beginning of Year	862,425	862,425	862,425	0
Unexpended Prior Year Encumbrances	8,497	8,497	8,497	0
<i>Fund Balance End of Year</i>	<u>\$892,634</u>	<u>\$718,536</u>	<u>\$887,150</u>	<u>\$168,614</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$238,960	\$238,960	\$237,907	(\$1,053)
Other	5,000	10,000	15,681	5,681
<i>Total Revenues</i>	<u>243,960</u>	<u>248,960</u>	<u>253,588</u>	<u>4,628</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	576,082	563,037	538,175	24,862
Materials and Supplies	46,500	47,650	47,604	46
Contract Services	52,000	58,069	58,069	0
Other	5,900	12,726	12,687	39
Capital Outlay	2,550	6,550	6,000	550
<i>Total Expenditures</i>	<u>683,032</u>	<u>688,032</u>	<u>662,535</u>	<u>25,497</u>
<i>Excess of Revenues Under Expenditures</i>	(439,072)	(439,072)	(408,947)	30,125
<b>Other Financing Sources</b>				
Transfers In	468,836	468,836	410,000	(58,836)
<i>Net Change in Fund Balance</i>	29,764	29,764	1,053	(28,711)
Fund Balance Beginning of Year	69,709	69,709	69,709	0
Unexpended Prior Year Encumbrances	7,887	7,887	7,887	0
<i>Fund Balance End of Year</i>	<u>\$107,360</u>	<u>\$107,360</u>	<u>\$78,649</u>	<u>(\$28,711)</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, 2008*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Human Services				
Contracted Services	<u>0</u>	<u>17,447</u>	<u>17,447</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(17,447)	(17,447)	0
Fund Balance Beginning of Year	<u>17,447</u>	<u>17,447</u>	<u>17,447</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,447</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
MRDD Donation  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$10,000	\$150,440	\$164,338	\$13,898
Interest	13,000	0	0	0
<i>Total Revenues</i>	23,000	150,440	164,338	13,898
<b>Expenditures</b>				
Current:				
Human Services				
Other	25,000	433,179	427,120	6,059
<i>Net Change in Fund Balance</i>	(2,000)	(282,739)	(262,782)	19,957
Fund Balance Beginning of Year	294,674	294,674	294,674	0
<i>Fund Balance End of Year</i>	<u>\$292,674</u>	<u>\$11,935</u>	<u>\$31,892</u>	<u>\$19,957</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$3,641,321	\$4,422,321	\$4,119,066	(\$303,255)
Other	51,650	51,650	376,296	324,646
<i>Total Revenues</i>	<u>3,692,971</u>	<u>4,473,971</u>	<u>4,495,362</u>	<u>21,391</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	3,074,660	1,223,479	1,219,814	3,665
Materials and Supplies	70,695	73,345	69,685	3,660
Contract Services	1,532,114	2,739,690	2,716,119	23,571
Other	346,390	513,590	498,495	15,095
Capital Outlay	122,280	131,380	127,439	3,941
<i>Total Expenditures</i>	<u>5,146,139</u>	<u>4,681,484</u>	<u>4,631,552</u>	<u>49,932</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,453,168)</u>	<u>(207,513)</u>	<u>(136,190)</u>	<u>71,323</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,112,175	251,351	102,759	(148,592)
Transfers Out	(550,000)	(292,689)	(290,764)	1,925
<i>Total Other Financing Sources (Uses)</i>	<u>1,562,175</u>	<u>(41,338)</u>	<u>(188,005)</u>	<u>(146,667)</u>
<i>Net Change in Fund Balance</i>	109,007	(248,851)	(324,195)	(75,344)
Fund Balance Beginning of Year	248,851	248,851	248,851	0
Unexpended Prior Year Encumbrances	176,585	176,585	176,585	0
<i>Fund Balance End of Year</i>	<u>\$534,443</u>	<u>\$176,585</u>	<u>\$101,241</u>	<u>(\$75,344)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Revolving Loan  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$20,000	\$20,000	\$12,649	(\$7,351)
Other	870,000	870,000	1,099,986	229,986
<i>Total Revenues</i>	890,000	890,000	1,112,635	222,635
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Other	715,000	765,000	614,389	150,611
<i>Excess of Revenues Over Expenditures</i>	175,000	125,000	498,246	373,246
<b>Other Financing Uses</b>				
Transfers Out	(175,000)	(125,000)	0	125,000
<i>Net Change in Fund Balance</i>	0	0	498,246	498,246
Fund Balance Beginning of Year	229,863	229,863	229,863	0
Unexpended Prior Year Encumbrances	19,480	19,480	19,480	0
<i>Fund Balance End of Year</i>	\$249,343	\$249,343	\$747,589	\$498,246

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$213	\$213
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Materials and Supplies	1,000	1,000	0	1,000
Other	9,000	9,000	0	9,000
<i>Total Expenditures</i>	10,000	10,000	0	10,000
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	213	10,213
Fund Balance Beginning of Year	78,637	78,637	78,637	0
<i>Fund Balance End of Year</i>	\$68,637	\$68,637	\$78,850	\$10,213

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Local Revolving Loan  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$0	\$2,257	\$2,257	\$0
Other	68,000	68,000	58,977	(9,023)
<i>Total Revenues</i>	68,000	70,257	61,234	(9,023)
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Other	203,000	233,090	215,090	18,000
<i>Excess of Revenues Under Expenditures</i>	(135,000)	(162,833)	(153,856)	8,977
<b>Other Financing Sources (Uses)</b>				
Transfers In	208,000	205,743	200,000	(5,743)
Transfers Out	(5,000)	(14,910)	0	14,910
<i>Total Other Financing Sources (Uses)</i>	203,000	190,833	200,000	9,167
<i>Net Change in Fund Balance</i>	68,000	28,000	46,144	18,144
Fund Balance Beginning of Year	34,846	34,846	34,846	0
<i>Fund Balance End of Year</i>	\$102,846	\$62,846	\$80,990	\$18,144

Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Local Infrastructure Loan  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$10,000	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Other	100,000	22,236	20,536	1,700
<i>Excess of Revenues Under Expenditures</i>	(90,000)	(22,236)	(20,536)	1,700
<b>Other Financing Sources (Uses):</b>				
Transfers In	100,000	0	0	0
Transfers Out	(10,000)	0	0	0
Total Other Financing Sources (Uses)	90,000	0	0	0
<i>Net Change in Fund Balance</i>	0	(22,236)	(20,536)	1,700
Fund Balance Beginning of Year	34,052	34,052	34,052	0
<i>Fund Balance End of Year</i>	<u>\$34,052</u>	<u>\$11,816</u>	<u>\$13,516</u>	<u>\$1,700</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$65,000	\$65,000	\$63,140	(\$1,860)
<b>Expenditures</b>				
Current:				
Public Works:				
Other	65,000	256,722	0	256,722
<i>Net Change in Fund Balance</i>	0	(191,722)	63,140	254,862
Fund Balance Beginning of Year	191,722	191,722	191,722	0
<i>Fund Balance End of Year</i>	<u>\$191,722</u>	<u>\$0</u>	<u>\$254,862</u>	<u>\$254,862</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$76,262	\$70,762	\$118,782	\$48,020
Other	4,322	4,322	2,898	(1,424)
<i>Total Revenues</i>	<u>80,584</u>	<u>75,084</u>	<u>121,680</u>	<u>46,596</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	79,462	104,038	101,043	2,995
Materials and Supplies	4,000	4,000	3,632	368
Other	200	200	0	200
<i>Total Expenditures</i>	<u>83,662</u>	<u>108,238</u>	<u>104,675</u>	<u>3,563</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,078)	(33,154)	17,005	50,159
<b>Other Financing Sources</b>				
Transfers In	4,322	9,822	5,500	(4,322)
<i>Net Change in Fund Balance</i>	1,244	(23,332)	22,505	45,837
Fund Balance Beginning of Year	27,092	27,092	27,092	0
Unexpended Prior Year Encumbrances	364	364	364	0
<i>Fund Balance End of Year</i>	<u><u>\$28,700</u></u>	<u><u>\$4,124</u></u>	<u><u>\$49,961</u></u>	<u><u>\$45,837</u></u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Victim Witness  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$51,933	\$51,930	\$46,351	(\$5,579)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	67,470	67,020	53,496	13,524
Materials and Supplies	200	600	598	2
Other	0	50	45	5
<i>Total Expenditures</i>	67,670	67,670	54,139	13,531
<i>Excess of Revenues Under Expenditures</i>	(15,737)	(15,740)	(7,788)	7,952
<b>Other Financing Sources</b>				
Transfers In	15,738	15,740	15,740	0
<i>Net Change in Fund Balance</i>	1	0	7,952	7,952
Fund Balance Beginning of Year	9,262	9,262	9,262	0
<i>Fund Balance End of Year</i>	\$9,263	\$9,262	\$17,214	\$7,952

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$9,290	(\$710)
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	1,300	1,300	1,300	0
Other	3,700	3,700	3,223	477
<i>Total Expenditures</i>	5,000	5,000	4,523	477
<i>Excess of Revenues Over Expenditures</i>	5,000	5,000	4,767	(233)
<b>Other Financing Uses</b>				
Transfers Out	(5,000)	(6,000)	(6,000)	0
<i>Net Change in Fund Balance</i>	0	(1,000)	(1,233)	(233)
Fund Balance Beginning of Year	2,891	2,891	2,891	0
Unexpended Prior Year Encumbrances	1,350	1,350	1,350	0
<i>Fund Balance End of Year</i>	\$4,241	\$3,241	\$3,008	(\$233)

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Cop Education  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Other	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	667	667	667	0
<i>Fund Balance End of Year</i>	\$667	\$667	\$667	\$0

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Drug Prosecution  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Other	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	54	54	54	0
<i>Fund Balance End of Year</i>	\$54	\$54	\$54	\$0

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Domestic Violence  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$17,400	\$17,400	\$15,994	(\$1,406)
<b>Expenditures</b>				
Current:				
Public Safety				
Other	17,400	33,613	17,620	15,993
<i>Net Change in Fund Balance</i>	0	(16,213)	(1,626)	14,587
Fund Balance Beginning of Year	17,620	17,620	17,620	0
<i>Fund Balance End of Year</i>	<u>\$17,620</u>	<u>\$1,407</u>	<u>\$15,994</u>	<u>\$14,587</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Education and Enforcement  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$6,000	\$6,000	\$5,418	(\$582)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	4,571	4,571	0	4,571
Materials and Supplies	729	5,000	945	4,055
Other	700	5,000	0	5,000
<i>Total Expenditures</i>	6,000	14,571	945	13,626
<i>Net Change in Fund Balance</i>	0	(8,571)	4,473	13,044
Fund Balance Beginning of Year	27,615	27,615	27,615	0
<i>Fund Balance End of Year</i>	\$27,615	\$19,044	\$32,088	\$13,044

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$500	\$500	\$0	(\$500)
<b>Expenditures</b>				
Current:				
Public Safety				
Other	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	500	500	0	(500)
<b>Other Financing Uses</b>				
Transfers Out	(500)	(500)	0	500
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	8,018	8,018	8,018	0
<i>Fund Balance End of Year</i>	<u>\$8,018</u>	<u>\$8,018</u>	<u>\$8,018</u>	<u>\$0</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$300	\$300
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	250	250	0	250
<i>Net Change in Fund Balance</i>	(250)	(250)	300	550
Fund Balance Beginning of Year	2,165	2,165	2,165	0
<i>Fund Balance End of Year</i>	<u>\$1,915</u>	<u>\$1,915</u>	<u>\$2,465</u>	<u>\$550</u>



**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Violence Against Women Act  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$59,405	\$59,405	\$51,459	(\$7,946)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	76,302	76,302	64,266	12,036
<i>Excess of Revenues Under Expenditures</i>	(16,897)	(16,897)	(12,807)	4,090
<b>Other Financing Sources</b>				
Transfers In	19,802	16,964	16,964	0
<i>Net Change in Fund Balance</i>	2,905	67	4,157	4,090
Fund Balance Beginning of Year	12,873	12,873	12,873	0
<i>Fund Balance End of Year</i>	<u>\$15,778</u>	<u>\$12,940</u>	<u>\$17,030</u>	<u>\$4,090</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Commissary  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$80,000	\$80,000	\$86,193	\$6,193
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	70,000	90,000	80,281	9,719
Other	0	5,000	657	4,343
Capital Outlay	5,000	0	0	0
<i>Total Expenditures</i>	75,000	95,000	80,938	14,062
<i>Net Change in Fund Balance</i>	5,000	(15,000)	5,255	20,255
Fund Balance Beginning of Year	17,524	17,524	17,524	0
Unexpended Prior Year Encumbrances	615	615	615	0
<i>Fund Balance End of Year</i>	\$23,139	\$3,139	\$23,394	\$20,255

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Victims of Crime Act  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$37,969	\$37,969	\$39,610	\$1,641
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	49,475	56,575	38,259	18,316
Other	0	350	283	67
<i>Total Expenditures</i>	49,475	56,925	38,542	18,383
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,506)	(18,956)	1,068	20,024
<b>Other Financing Sources</b>				
Transfers In	11,506	11,506	11,506	0
<i>Net Change in Fund Balance</i>	0	(7,450)	12,574	20,024
Fund Balance Beginning of Year	15,325	15,325	15,325	0
<i>Fund Balance End of Year</i>	\$15,325	\$7,875	\$27,899	\$20,024

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
COPS More  
Budget Basis  
For the Year Ended December 31, 2008*

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

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Victim Advocate  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Other	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	12,447	12,447	12,447	0
<i>Fund Balance End of Year</i>	<u>\$12,447</u>	<u>\$12,447</u>	<u>\$12,447</u>	<u>\$0</u>

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Chardon Tower  
Budget Basis  
For the Year Ended December 31, 2008*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	\$2,400	\$2,400	\$2,515	\$115
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,400	2,400	2,515	115
Fund Balance Beginning of Year	<u>17,160</u>	<u>17,160</u>	<u>17,160</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,560</u></u>	<u><u>\$19,560</u></u>	<u><u>\$19,675</u></u>	<u><u>\$115</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$500	\$500	\$2,451	\$1,951
<b>Expenditures</b>				
Current:				
Public Safety				
Other	25,000	25,000	12,660	12,340
<i>Net Change in Fund Balance</i>	(24,500)	(24,500)	(10,209)	14,291
Fund Balance Beginning of Year	50,230	50,230	50,230	0
Unexpended Prior Year Encumbrances	2,010	2,010	2,010	0
<i>Fund Balance End of Year</i>	<u>\$27,740</u>	<u>\$27,740</u>	<u>\$42,031</u>	<u>\$14,291</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$20,493	\$20,493	\$20,493	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	20,048	20,048	18,574	1,474
Contract Services	0	2,085	2,085	0
Other	445	445	236	209
<i>Total Expenditures</i>	20,493	22,578	20,895	1,683
<i>Net Change in Fund Balance</i>	0	(2,085)	(402)	1,683
Fund Balance Beginning of Year	3,619	3,619	3,619	0
Unexpended Prior Year Expenditures	179	179	179	0
<i>Fund Balance End of Year</i>	\$3,798	\$1,713	\$3,396	\$1,683



## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$20,000	\$0	\$0	\$0
Other	22,222	0	0	0
<i>Total Revenues</i>	42,222	0	0	0
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	42,222	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	1,531	1,531	1,531	0
<i>Fund Balance End of Year</i>	\$1,531	\$1,531	\$1,531	\$0

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$10,940	\$10,940	\$10,940	\$0
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	10,940	10,940	6,537	4,403
<i>Net Change in Fund Balance</i>	0	0	4,403	4,403
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$4,403	\$4,403

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$50,000	\$100,000	\$106,856	\$6,856
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	21,937	32,587	31,396	1,191
Materials and Supplies	5,000	5,000	3,422	1,578
Other	15,000	40,000	39,365	635
<i>Total Expenditures</i>	41,937	77,587	74,183	3,404
<i>Net Change in Fund Balance</i>	8,063	22,413	32,673	10,260
Fund Balance Beginning of Year	25,643	25,643	25,643	0
Unexpended Prior Year Expenditures	483	483	483	0
<i>Fund Balance End of Year</i>	\$34,189	\$48,539	\$58,799	\$10,260

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$60,333	\$60,333	\$63,355	\$3,022
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	80,333	80,333	77,424	2,909
<i>Excess of Revenues Under Expenditures</i>	(20,000)	(20,000)	(14,069)	5,931
<b>Other Financing Sources</b>				
Transfers In	20,000	20,000	20,000	0
<i>Net Change in Fund Balance</i>	0	0	5,931	5,931
Fund Balance Beginning of Year	1,787	1,787	1,787	0
Unexpended Prior Year Expenditures	179	179	179	0
<i>Fund Balance End of Year</i>	<u>\$1,966</u>	<u>\$1,966</u>	<u>\$7,897</u>	<u>\$5,931</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
US Marshall  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$88,579	\$89,532	\$71,995	(\$17,537)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	3,680	5,053	3,320	1,733
Materials and Supplies	16	790	790	0
Contract Services	5,000	62,893	54,465	8,428
Other	2,000	4,682	4,682	0
Capital Outlay	5,000	9,063	9,063	0
<i>Total Expenditures</i>	15,696	82,481	72,320	10,161
<i>Net Change in Fund Balance</i>	72,883	7,051	(325)	(7,376)
Fund Deficit Beginning of Year	(6,099)	(6,099)	(6,099)	0
Unexpended Prior Year Expenditures	952	952	952	0
<i>Fund Balance (Deficit) End of Year</i>	\$67,736	\$1,904	(\$5,472)	(\$7,376)

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,322,979	\$1,345,016	\$1,326,198	(\$18,818)
Intergovernmental	188,607	220,916	255,767	34,851
Special Assessments	270,000	425,000	400,753	(24,247)
Interest	100,000	115,076	115,076	0
Other	0	0	21,359	21,359
<i>Total Revenues</i>	<u>1,881,586</u>	<u>2,106,008</u>	<u>2,119,153</u>	<u>(8,214)</u>
<b>Expenditures</b>				
Debt Service:				
Bond Retirement				
Principal Retirement	1,711,966	333,804	310,829	22,975
Interest and Fiscal Charges	188,676	188,279	164,503	23,776
Note Retirement				
Principal Retirement	8,150,000	7,345,000	7,345,000	0
Interest and Fiscal Charges	361,375	299,500	294,990	4,510
Mortgage Revenue Bond				
Principal Retirement	7,000	7,000	7,000	0
Interest and Fiscal Charges	6,800	6,800	6,800	0
<i>Total Expenditures</i>	<u>10,425,817</u>	<u>8,180,383</u>	<u>8,129,122</u>	<u>51,261</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,544,231)</u>	<u>(6,074,375)</u>	<u>(6,009,969)</u>	<u>64,406</u>
<b>Other Financing Sources</b>				
Transfers In	2,228,367	1,544,813	353,352	(1,191,461)
General Obligation Notes Issued	6,405,000	5,800,000	4,980,000	(820,000)
<i>Total Other Financing Sources</i>	<u>8,633,367</u>	<u>7,344,813</u>	<u>5,333,352</u>	<u>(2,011,461)</u>
<i>Net Change in Fund Balance</i>	89,136	1,270,438	(676,617)	(1,947,055)
Fund Balances Beginning of Year	<u>2,165,157</u>	<u>2,165,157</u>	<u>2,165,157</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,254,293</u></u>	<u><u>\$3,435,595</u></u>	<u><u>\$1,488,540</u></u>	<u><u>(\$1,947,055)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Computerization  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$44,500	\$44,500	\$54,286	\$9,786
Other	19,000	19,000	17,012	(1,988)
<i>Total Revenues</i>	<u>63,500</u>	<u>63,500</u>	<u>71,298</u>	<u>7,798</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Other	1,500	1,500	0	1,500
Capital Outlay	712,500	336,335	295,403	40,932
<i>Total Expenditures</i>	<u>714,000</u>	<u>337,835</u>	<u>295,403</u>	<u>42,432</u>
<i>Excess of Revenues Under Expenditures</i>	(650,500)	(274,335)	(224,105)	50,230
<b>Other Financing Sources</b>				
Transfers In	676,500	176,500	176,500	0
<i>Net Change in Fund Balance</i>	26,000	(97,835)	(47,605)	50,230
Fund Balance Beginning of Year	288,599	288,599	288,599	0
Unexpended Prior Year Encumbrances	189,040	189,040	189,040	0
<i>Fund Balance End of Year</i>	<u>\$503,639</u>	<u>\$379,804</u>	<u>\$430,034</u>	<u>\$50,230</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,713,930	\$2,742,089	\$2,733,655	(\$8,434)
Intergovernmental	629,505	630,776	675,544	44,768
Other	0	0	89,755	89,755
<i>Total Revenues</i>	<u>3,343,435</u>	<u>3,372,865</u>	<u>3,498,954</u>	<u>126,089</u>
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	43,587	56,413
Contract Services	3,020,000	4,291,710	3,907,040	384,670
<i>Total Expenditures</i>	<u>3,120,000</u>	<u>4,391,710</u>	<u>3,950,627</u>	<u>441,083</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	223,435	(1,018,845)	(451,673)	567,172
<b>Other Financing Uses</b>				
Transfers Out	(100,000)	(30,000)	(30,000)	0
<i>Net Change in Fund Balance</i>	123,435	(1,048,845)	(481,673)	567,172
Fund Balance Beginning of Year	1,048,845	1,048,845	1,048,845	0
<i>Fund Balance End of Year</i>	<u>\$1,172,280</u>	<u>\$0</u>	<u>\$567,172</u>	<u>\$567,172</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$911,864	\$0	(\$911,864)
Other	500	500	5,245	4,745
<i>Total Revenues</i>	<u>500</u>	<u>912,364</u>	<u>5,245</u>	<u>(907,119)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Service	500,000	1,409,306	1,234,919	174,387
Other	50,000	55,000	30,414	24,586
Capital Outlay	<u>2,050,000</u>	<u>2,050,000</u>	<u>1,738,634</u>	<u>311,366</u>
Total Expenditures	<u>2,600,000</u>	<u>3,514,306</u>	<u>3,003,967</u>	<u>510,339</u>
<i>Excess of Revenues Under Expenditures</i>	(2,599,500)	(2,601,942)	(2,998,722)	(396,780)
<b>Other Financing Sources</b>				
Transfers In	<u>2,600,000</u>	<u>2,675,000</u>	<u>2,645,000</u>	<u>(30,000)</u>
<i>Net Change in Fund Balance</i>	500	73,058	(353,722)	(426,780)
Fund Balance Beginning of Year	2,610,094	2,610,094	2,610,094	0
Unexpended Prior Year Encumbrances	<u>1,904,279</u>	<u>1,904,279</u>	<u>1,904,279</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,514,873</u></u>	<u><u>\$4,587,431</u></u>	<u><u>\$4,160,651</u></u>	<u><u>(\$426,780)</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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$46,434	\$46,434
Interest	0	0	4,053	4,053
Other	0	145,000	0	(145,000)
<i>Total Revenues</i>	0	145,000	50,487	(94,513)
<b>Expenditures:</b>				
Current:				
Public Works				
Capital Outlay	0	0	0	0
<i>Net Change in Fund Balance</i>	0	145,000	50,487	(94,513)
Fund Deficit Beginning of Year	(29,177)	(29,177)	(29,177)	0
Unexpended Prior Year Encumbrances	157,961	157,961	157,961	0
<i>Fund Balance End of Year</i>	<u>\$128,784</u>	<u>\$273,784</u>	<u>\$179,271</u>	<u>(\$94,513)</u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Community Development Block Grant  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$568,000	\$568,000	\$166,042	(\$401,958)
<b>Expenditures</b>				
Current:				
Public Works				
Capital Outlay	568,000	197,522	197,297	225
<i>Net Change in Fund Balance</i>	0	370,478	(31,255)	401,733
Fund Balance Beginning of Year	31,251	31,251	31,251	0
Unexpended Prior Year Encumbrances	4	4	4	0
<i>Fund Balance End of Year</i>	<u>\$31,255</u>	<u>\$401,733</u>	<u>\$0</u>	<u>\$401,733</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
HUD Housing  
Budget Basis  
For the Year Ended December 31, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest Income	\$600	\$600	\$3,471	\$2,871
Other	20,000	20,000	28,282	8,282
<i>Total Revenues</i>	20,600	20,600	31,753	11,153
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	18,000	32,074	13,205	18,869
<i>Excess of Revenues Over (Under) Expenditures</i>	2,600	(11,474)	18,548	30,022
<b>Other Financing Uses</b>				
Transfers Out	(2,000)	(3,137)	0	3,137
<i>Net Change in Fund Balance</i>	600	(14,611)	18,548	33,159
Fund Balance Beginning of Year	14,611	14,611	14,611	0
Unexpended Prior Year Encumbrances	5,001	5,001	5,001	0
<i>Fund Balance End of Year</i>	\$20,212	\$5,001	\$38,160	\$33,159

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$372,035	\$202,686	\$162,349	(\$40,337)
Other	40,337	18,038	18,038	0
<i>Total Revenues</i>	412,372	220,724	180,387	(40,337)
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	412,372	180,387	180,387	0
<i>Net Change in Fund Balance</i>	0	40,337	0	(40,337)
Fund Balance Beginning of Year	317	317	317	0
<i>Fund Balance End of Year</i>	\$317	\$40,654	\$317	(\$40,337)

## 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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest Income	\$100	\$224	\$124	(\$100)
Other	2,000	1,976	0	(1,976)
<i>Total Revenues</i>	2,100	2,200	124	(2,076)
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	2,000	2,657	1,617	1,040
<i>Excess of Revenues Over (Under) Expenditures</i>	100	(457)	(1,493)	(1,036)
<b>Other Financing Uses</b>				
Transfers Out	(100)	(73)	0	73
<i>Net Change in Fund Balance</i>	0	(530)	(1,493)	(963)
Fund Balance Beginning of Year	4,102	4,102	4,102	0
<i>Fund Balance End of Year</i>	\$4,102	\$3,572	\$2,609	(\$963)

**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, 2008*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$445,368	\$445,368	\$445,368	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	445,368	445,368	0	445,368
<i>Net Change in Fund Balance</i>	0	0	445,368	445,368
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$445,368	\$445,368

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## Statistical Section

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

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<b>Contents</b>	<b>Pages(s)</b>
<b>Financial Trends</b> .....	<b>S-2 – S-11</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b> .....	<b>S-12 – S-25</b>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
<b>Debt Capacity</b> .....	<b>S-26 – S-35</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b> .....	<b>S-36 – S-39</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b> .....	<b>S-40 – S-43</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
<b>Miscellaneous Information</b> .....	<b>S-44 – S-46</b>
These schedules contain various data specific to the County that helps the reader understand additional aspects of the makeup and history of the activities of the County.	

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

## Geauga County, Ohio

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

	2008	2007
<b>Governmental Activities</b>		
Invested in Capital Assets, Net of Related Debt	\$151,545,480	\$149,708,384
Restricted for:		
Capital Projects	8,091,604	8,254,037
Debt Service	1,181,726	1,758,433
911 Program	303,379	253,087
Mental Health	4,625,550	5,062,573
Children's Services	2,243,095	1,794,302
Public Assistance	43,377	228,127
MRDD	6,971,361	4,823,118
Aging	952,468	861,177
Revolving Loan	3,581,687	3,464,363
Real Estate Assessment	1,107,363	707,577
Delinquent Tax	847,645	728,074
Motor Vehicle License	3,633,407	4,385,728
Other Purposes	3,742,639	3,457,569
Unrestricted	11,807,844	11,064,105
<i>Total Governmental Activities Net Assets</i>	<u>200,678,625</u>	<u>196,550,654</u>
<b>Business-Type Activities</b>		
Invested in Capital Assets, Net of Related Debt	18,506,480	16,649,338
Unrestricted	4,239,963	4,384,430
<i>Total Business-Type Activities Net Assets</i>	<u>22,746,443</u>	<u>21,033,768</u>
<b>Primary Government</b>		
Invested in Capital Assets, Net of Related Debt	170,051,960	166,357,722
Restricted	37,325,301	35,778,165
Unrestricted	16,047,807	15,448,535
<i>Total Primary Government Net Assets</i>	<u>\$223,425,068</u>	<u>\$217,584,422</u>

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

## Geauga County, Ohio

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

	2008	2007	2006
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$4,346,674	\$3,774,397	\$4,038,824
Judicial	865,389	980,045	829,666
Public Safety	2,157,931	2,667,837	1,061,732
Public Works	199,574	332,690	337,465
Health	153,620	142,257	145,813
Human Services	1,406,264	1,260,274	1,195,132
Operating Grants and Contributions	29,389,862	31,294,255	29,801,906
Capital Grants and Contributions	1,670,137	1,652,295	2,872,800
<i>Total Governmental Activities Program Revenues</i>	<u>40,189,451</u>	<u>42,104,050</u>	<u>40,283,338</u>
Business-Type Activities:			
Charges for Services			
Water Resources	5,419,064	4,496,702	4,382,480
Water District	637,857	1,105,098	519,912
Storm Water	7,200	1,600	4,400
Operating Grants and Contributions	0	1,193,010	1,166,295
Capital Grants and Contributions	1,548,025	815,298	288,400
<i>Total Business-Type Activities Program Revenues</i>	<u>7,612,146</u>	<u>7,611,708</u>	<u>6,361,487</u>
<i>Total Primary Government Program Revenues</i>	<u>47,801,597</u>	<u>49,715,758</u>	<u>46,644,825</u>
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	10,824,246	14,348,531	11,055,726
Judicial	4,267,814	3,710,704	3,544,193
Public Safety	13,047,274	13,750,068	12,748,232
Public Works	12,860,130	5,937,919	7,643,031
Health	8,518,081	7,548,462	7,236,509
Human Services	29,427,102	31,008,766	29,679,317
Economic Development and Assistance	312,378	2,096,997	299,248
Interest and Fiscal Charges	399,272	634,808	772,980
<i>Total Governmental Activities Expenses</i>	<u>79,656,297</u>	<u>79,036,255</u>	<u>72,979,236</u>
Business-Type Activities:			
Water Resources	5,251,206	7,766,520	10,628,844
Water District	1,551,043	844,059	821,912
Storm Water	11,083	11,683	28,514
<i>Total Business-Type Activities Expenses</i>	<u>6,813,332</u>	<u>8,622,262</u>	<u>11,479,270</u>
<i>Total Primary Government Expenses</i>	<u>\$86,469,629</u>	<u>\$87,658,517</u>	<u>\$84,458,506</u>

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

(continued)

## Geauga County, Ohio

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

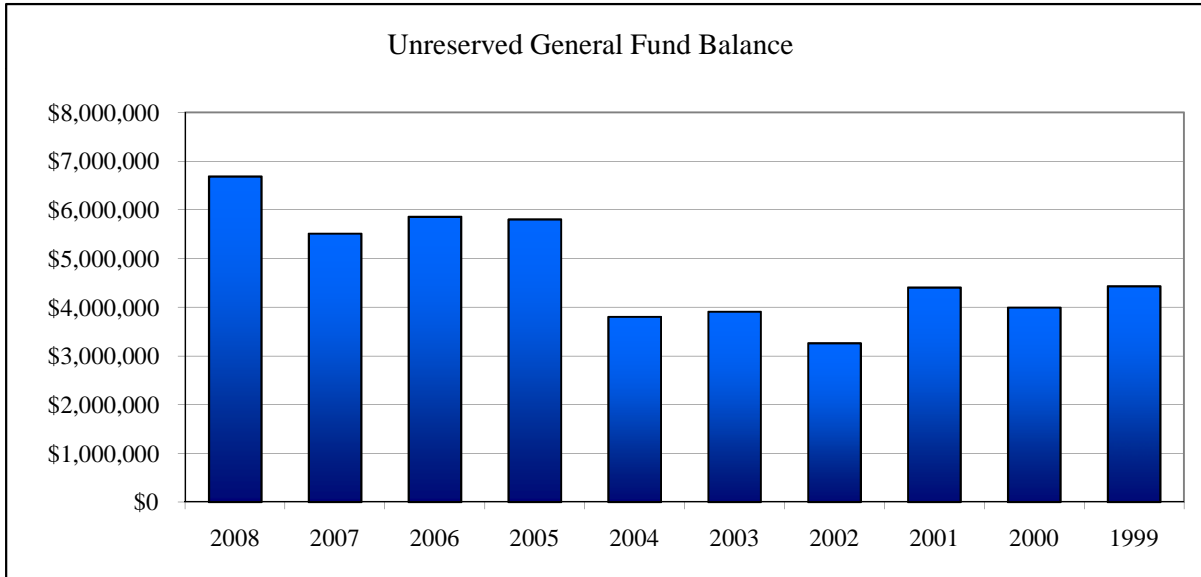
	2008	2007	2006
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$39,466,846)	(\$36,932,205)	(\$32,695,898)
Business-Type Activities	798,814	(1,010,554)	(5,117,783)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(38,668,032)</u>	<u>(37,942,759)</u>	<u>(37,813,681)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	6,486,228	6,872,673	6,976,765
Aging	1,698,875	1,748,789	1,758,560
Children's Services	1,736,616	1,746,110	1,725,057
Mental Health	2,428,743	2,529,413	2,540,732
Mental Retardation	7,814,121	7,970,794	8,175,303
Debt Service	0	0	0
Capital Projects	4,056,949	4,342,903	4,315,359
Sales Taxes Levied for General Purposes	11,216,612	11,782,850	11,129,126
Grants and Entitlements not Restricted to Specific Programs	2,660,488	1,691,551	1,693,192
Interest	3,014,789	2,276,676	3,383,183
Other	2,554,322	3,129,580	2,315,572
Transfers	(72,926)	(55,536)	(411,302)
<i>Total Governmental Activities</i>	<u>43,594,817</u>	<u>44,035,803</u>	<u>43,601,547</u>
Business-Type Activities:			
Interest	79,600	168,413	136,092
Other	761,335	988,216	1,465,222
Transfers	72,926	55,536	411,302
<i>Total Business-Type Activities</i>	<u>913,861</u>	<u>1,212,165</u>	<u>2,012,616</u>
<i>Total Primary Government</i>	<u>44,508,678</u>	<u>45,247,968</u>	<u>45,614,163</u>
<b>Change in Net Assets</b>			
Governmental Activities	4,127,971	7,103,598	10,905,649
Business-Type Activities	1,712,675	201,611	(3,105,167)
<b>Total Primary Government Change in Net Assets</b>	<u>\$5,840,646</u>	<u>\$7,305,209</u>	<u>\$7,800,482</u>

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

# Geauga County, Ohio

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

	2008	2007	2006	2005	2004
<b>General Fund</b>					
Reserved	\$649,210	\$679,522	\$382,028	\$363,874	\$495,705
Unreserved	6,689,561	5,513,794	5,861,568	5,806,133	3,804,281
<i>Total General Fund</i>	<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>
<b>All Other Governmental Funds</b>					
Reserved	7,474,997	7,224,117	4,905,600	5,639,993	12,624,294
Unreserved, Undesignated, Reported in:					
Special Revenue funds	18,866,739	16,337,114	16,726,894	13,348,553	11,548,352
Debt Service funds	1,396,428	2,055,172	1,214,584	1,049,065	1,057,379
Capital Projects funds	(378,381)	(2,108,394)	(1,981,876)	(6,699,612)	(9,173,441)
<i>Total All Other Governmental Funds</i>	<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>
<i>Total Governmental Funds</i>	<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>





2003	2002	2001	2000	1999
\$285,417	\$314,704	\$407,876	\$352,091	\$317,441
3,911,303	3,263,837	4,407,884	3,997,008	4,433,965
4,196,720	3,578,541	4,815,760	4,349,099	4,751,406
5,549,508	4,919,167	5,142,944	5,714,293	4,265,974
9,793,255	11,705,622	13,107,802	12,840,646	13,553,664
3,475,154	2,655,262	1,934,743	1,242,386	1,189,439
(1,381,711)	239,778	56,917	286,351	(1,633,752)
17,436,206	19,519,829	20,242,406	20,083,676	17,375,325
<u>\$21,632,926</u>	<u>\$23,098,370</u>	<u>\$25,058,166</u>	<u>\$24,432,775</u>	<u>\$22,126,731</u>

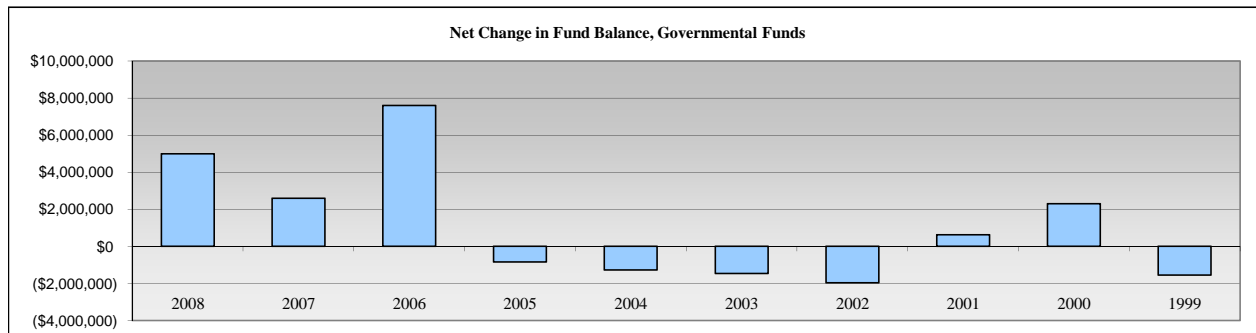
## Geauga County, Ohio

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

	2008	2007	2006	2005	2004
<b>Revenues</b>					
Property Taxes	\$24,273,596	\$25,223,025	\$25,491,856	\$25,123,365	\$22,158,863
Sales Tax	11,521,245	11,523,437	10,910,061	10,596,652	8,725,883
Permissive Motor Vehicle License Tax	462,913	502,981	502,844	501,469	512,925
Charges for Services	8,472,404	8,406,538	6,930,138	6,439,840	5,878,833
Licenses and Permits	262,769	170,405	173,068	189,958	237,764
Fines and Forfeitures	289,680	313,249	291,080	305,296	263,694
Intergovernmental	32,667,216	34,512,322	34,816,327	33,453,449	32,986,361
Special Assessments	286,255	413,672	402,106	369,631	371,575
Interest	3,033,776	2,276,676	3,383,183	1,199,245	792,137
Rentals	104,021	134,805	97,254	90,391	80,515
Contributions/Donations	610,157	88,092	36,930	222,308	550
Other	2,554,322	3,050,102	2,315,572	1,759,610	1,729,940
<b>Total Revenues</b>	<b>84,538,354</b>	<b>86,615,304</b>	<b>85,350,419</b>	<b>80,251,214</b>	<b>73,739,040</b>
<b>Expenditures</b>					
General Government:					
Legislative and Executive	10,438,534	12,330,274	10,470,671	8,705,411	7,858,318
Judicial	3,699,845	3,665,449	3,523,800	3,481,964	3,236,212
Public Safety	12,313,450	12,605,108	12,079,196	10,357,850	9,653,028
Public Works	6,681,248	6,687,762	5,960,516	6,702,320	5,490,960
Health	8,474,926	7,497,217	7,181,743	6,694,425	5,875,928
Human Services	28,883,636	30,337,740	29,140,316	26,861,300	26,353,873
Economic Development and Assistance	312,378	1,521,997	299,248	80,926	463,550
Capital Outlay	8,147,104	8,046,473	7,300,073	16,980,968	14,871,685
Debt Service					
Principal Retirement	327,001	528,024	482,741	449,694	1,631,818
Principal Retirement Current Refunding	90,000	110,000	200,000	0	0
Interest and Fiscal Charges	400,077	637,197	756,474	534,440	559,960
<b>Total Expenditures</b>	<b>79,768,199</b>	<b>83,967,241</b>	<b>77,394,778</b>	<b>80,849,298</b>	<b>75,995,332</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,770,155</b>	<b>2,648,063</b>	<b>7,955,641</b>	<b>(598,084)</b>	<b>(2,256,292)</b>
<b>Other Financing Sources (Uses)</b>					
OPWC Loans Issued	300,000	0	0	0	0
Notes Issued	200,000	290,000	400,000	600,000	1,000,000
Payment on Refunded Notes	(200,000)	(290,000)	(400,000)	(800,000)	0
Transfers In	6,499,619	7,061,763	10,827,584	8,033,478	10,551,299
Transfers Out	(6,572,545)	(7,117,299)	(11,238,886)	(8,083,958)	(10,571,363)
Inception of Capital Lease	0	0	56,453	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>227,074</b>	<b>(55,536)</b>	<b>(354,849)</b>	<b>(250,480)</b>	<b>979,936</b>
<b>Net Change in Fund Balances</b>	<b>\$4,997,229</b>	<b>\$2,592,527</b>	<b>\$7,600,792</b>	<b>(\$848,564)</b>	<b>(\$1,276,356)</b>

Debt Service as a Percentage of

Noncapital Expenditures	1.07%	1.68%	2.05%	1.54%	3.59%
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Source: Geauga County Auditor

2003	2002	2001	2000	1999
\$20,311,734	\$19,189,311	\$16,689,260	\$16,262,625	\$14,186,347
4,712,721	4,378,012	3,725,918	4,109,130	3,843,060
494,674	492,674	484,016	478,985	468,851
6,600,810	6,587,174	6,373,972	4,951,257	5,413,741
170,994	168,293	170,066	159,198	150,930
231,830	226,850	231,875	282,765	346,464
29,519,900	28,331,640	27,848,763	30,257,844	27,363,660
302,908	220,454	380,284	275,305	271,092
953,351	1,573,798	2,529,378	3,081,254	1,835,996
217,764	65,129	80,781	69,171	84,225
25	114,214	68,915	97,551	22,930
2,028,161	1,505,663	1,766,112	1,296,602	1,911,254
<u>65,544,872</u>	<u>62,853,212</u>	<u>60,349,340</u>	<u>61,321,687</u>	<u>55,898,550</u>
8,154,696	8,055,288	7,616,184	6,982,694	6,806,708
2,841,281	2,866,706	2,695,215	2,587,992	2,195,569
8,588,402	8,683,974	8,478,404	7,940,634	7,380,688
5,856,195	6,260,869	5,060,648	6,147,864	4,884,898
5,550,693	5,824,072	5,600,414	5,056,289	4,471,639
25,694,079	24,809,358	24,083,694	21,650,099	22,353,674
33,851	31,003	31,412	209,468	103,184
9,192,980	7,173,952	4,910,253	7,042,511	8,031,969
1,831,099	2,010,454	2,196,562	2,583,340	2,572,831
0	0	0	0	0
384,915	411,389	560,951	545,169	657,478
<u>68,128,191</u>	<u>66,127,065</u>	<u>61,233,737</u>	<u>60,746,060</u>	<u>59,458,638</u>
<u>(2,583,319)</u>	<u>(3,273,853)</u>	<u>(884,397)</u>	<u>575,627</u>	<u>(3,560,088)</u>
0	0	0	0	0
1,200,000	1,400,000	3,073,727	1,800,000	2,000,000
0	0	0	0	0
4,616,457	5,928,552	(3,163,939)	5,094,776	4,416,318
(4,698,582)	(6,014,495)	1,600,000	(5,171,080)	(4,438,120)
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,721</u>	<u>36,561</u>
<u>1,117,875</u>	<u>1,314,057</u>	<u>1,509,788</u>	<u>1,730,417</u>	<u>2,014,759</u>
<u>(\$1,465,444)</u>	<u>(\$1,959,796)</u>	<u>\$625,391</u>	<u>\$2,306,044</u>	<u>(\$1,545,329)</u>
3.76%	4.11%	4.90%	5.83%	6.28%

## Geauga County, Ohio

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

Year	Real Property			Tangible	
	Assessed Value		Estimated Actual Value (1)	General Business	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)
2008	\$2,630,914,310	\$321,041,970	\$8,434,160,800	\$49,479,060	\$791,664,960
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400
2006	2,540,106,600	305,797,400	8,131,154,286	167,598,120	893,856,640
2005	2,241,432,560	262,730,240	7,154,750,857	153,857,100	820,571,200
2004	2,198,474,360	257,327,790	7,016,577,571	166,096,300	664,385,200
2003	2,139,873,080	240,093,300	6,799,903,943	169,370,140	677,480,560
2002	1,909,613,860	222,649,810	6,092,181,914	160,205,420	640,821,680
2001	1,858,913,140	210,916,480	5,913,798,914	148,767,200	595,068,800
2000	1,801,582,620	203,888,970	5,729,918,829	137,268,190	549,072,760
1999	1,505,676,860	166,309,660	4,777,104,343	135,069,480	540,277,920

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

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

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

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

Source: Geauga County Auditor

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Personal Property

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Public Utility Property		Totals		Ratio	Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)		
\$56,379,620	\$64,067,750	\$3,057,814,960	\$9,289,893,510	33%	\$8.65634
72,482,840	82,366,864	3,058,711,930	9,091,380,807	34	8.22008
71,892,690	81,696,239	3,085,394,810	9,106,707,165	34	8.28565
76,114,040	86,493,227	2,734,133,940	8,061,815,284	34	N/A
73,341,780	83,342,932	2,695,240,230	7,764,305,703	35	N/A
72,689,820	82,602,068	2,622,026,340	7,559,986,571	35	N/A
77,334,460	87,880,068	2,369,803,550	6,820,883,662	35	N/A
89,308,640	101,487,091	2,307,905,460	6,610,354,805	35	N/A
98,588,660	112,032,568	2,241,328,440	6,391,024,157	35	N/A
98,493,930	111,924,920	1,905,549,930	5,429,307,183	35	N/A

## Geauga County, Ohio

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

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

(continued)

## Geauga County, Ohio

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

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

(continued)

## Geauga County, Ohio

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

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

(continued)



## Geauga County, Ohio

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

<b>Townships (continued)</b>	2008	2007	2006
<b>Russell Township</b>			
Residential/Agricultural Real	\$4.311099	\$4.309941	\$4.303760
Commercial/Industrial and Public Utility Real	5.311388	5.349167	5.241495
General Business and Public Utility Personal	7.000000	7.000000	7.000000
<b>Thompson Township</b>			
Residential/Agricultural Real	8.525891	8.541192	8.561344
Commercial/Industrial and Public Utility Real	9.129412	9.129412	9.129412
General Business and Public Utility Personal	12.500000	12.500000	12.500000
<b>Troy Township</b>			
Residential/Agricultural Real	9.420983	9.428449	9.421167
Commercial/Industrial and Public Utility Real	8.371342	8.361332	8.291955
General Business and Public Utility Personal	12.500000	12.500000	12.500000
<b>Special Districts</b>			
<b>Park District</b>			
Residential/Agricultural Real	2.192852	0.799169	2.201509
Commercial/Industrial and Public Utility Real	2.470648	0.837026	2.449526
General Business and Public Utility Personal	3.700000	3.700000	3.700000
<b>Health District</b>			
Residential/Agricultural Real	0.136075	0.136348	0.136612
Commercial/Industrial and Public Utility Real	0.140522	0.140716	0.139321
General Business and Public Utility Personal	0.200000	0.200000	0.200000
<b>Geauga County Library District</b>			
Residential/Agricultural Real	0.997974	0.806111	0.807751
Commercial/Industrial and Public Utility Real	0.998452	0.835383	0.827379
General Business and Public Utility Personal	1.000000	1.000000	1.000000
<b>Burton Public Library District</b>			
Residential/Agricultural Real	0.792603	0.794051	0.794483
Commercial/Industrial and Public Utility Real	0.890484	0.889827	0.877187
General Business and Public Utility Personal	1.000000	1.000000	1.000000
<b>West Geauga Recreation District</b>			
Residential/Agricultural Real	0.090967	0.090863	0.090764
Commercial/Industrial and Public Utility Real	0.108289	0.107255	0.105412
General Business and Public Utility Personal	0.200000	0.200000	0.200000
<b>East Geauga Fire District</b>			
Residential/Agricultural Real	1.542839	1.544614	2.522520
Commercial/Industrial and Public Utility Real	1.993384	1.993070	3.048690
General Business and Public Utility Personal	2.800000	2.800000	2.800000
<b>Joint Vocational Schools</b>			
<b>Auburn Joint Vocational School District</b>			
Residential/Agricultural Real	\$1.500000	\$1.500000	\$1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000
<b>Ashtabula Joint Vocational School District</b>			
Residential/Agricultural Real	2.135443	2.135529	2.135563
Commercial/Industrial and Public Utility Real	2.220407	2.218562	2.217382
General Business and Public Utility Personal	4.110000	4.110000	4.110000

## Geauga County, Ohio

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

	2008	2007	2006
<b>Schools</b>			
Berkshire Local School District			
Residential/Agricultural Real	21.022548	21.024391	21.024963
Commercial/Industrial and Public Utility Real	22.696998	22.683554	22.425234
General Business and Public Utility Personal	52.300000	52.300000	52.300000
Cardinal Local School District			
Residential/Agricultural Real	26.254846	23.878283	23.979651
Commercial/Industrial and Public Utility Real	31.949875	30.441884	30.481203
General Business and Public Utility Personal	55.650000	55.650000	55.650000
Chardon Local School District			
Residential/Agricultural Real	30.769070	30.777226	24.875866
Commercial/Industrial and Public Utility Real	37.154566	37.158779	30.814808
General Business and Public Utility Personal	70.880000	70.880000	64.880000
Ledgemont Local School District			
Residential/Agricultural Real	20.000029	20.000023	20.000010
Commercial/Industrial and Public Utility Real	24.807821	24.807821	24.806377
General Business and Public Utility Personal	51.200000	51.200000	51.200000
Newbury Local School District			
Residential/Agricultural Real	28.166314	28.235701	28.261282
Commercial/Industrial and Public Utility Real	30.286951	30.292346	30.094768
General Business and Public Utility Personal	59.290000	59.290000	59.290000
Kenston Local School District			
Residential/Agricultural Real	38.858167	39.268560	39.344751
Commercial/Industrial and Public Utility Real	42.748959	43.386781	42.960422
General Business and Public Utility Personal	86.990000	87.190000	87.190000
West Geauga Local School District			
Residential/Agricultural Real	33.236891	33.418103	33.400009
Commercial/Industrial and Public Utility Real	33.650372	33.688586	33.400014
General Business and Public Utility Personal	55.500000	55.700000	55.700000
<b>Overlapping Districts</b>			
Hunting Valley Village			
Residential/Agricultural Real	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000
Kirtland Public Library			
Residential/Agricultural Real	1.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	0.000000	0.000000
General Business and Public Utility Personal	1.000000	0.000000	0.000000

(continued)

## Geauga County, Ohio

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

	2008	2007	2006
<b>Overlapping Districts (continued)</b>			
Mentor Public Library			
Residential/Agricultural Real	\$0.434878	\$0.434535	\$0.473603
Commercial/Industrial and Public Utility Real	0.463161	0.459262	0.499536
General Business and Public Utility Personal	0.625000	0.625000	0.625000
Lake County Financing District			
Residential/Agricultural Real	2.027492	2.034269	2.297237
Commercial/Industrial and Public Utility Real	4.455231	4.414214	4.867072
General Business and Public Utility Personal	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.			
Residential/Agricultural Real	47.461775	39.600449	41.780704
Commercial/Industrial and Public Utility Real	53.095787	44.909619	47.094828
General Business and Public Utility Personal	108.300000	100.400000	100.900000
Riverside L.S.D.			
Residential/Agricultural Real	25.955679	26.042496	26.944006
Commercial/Industrial and Public Utility Real	26.017843	26.114442	27.499301
General Business and Public Utility Personal	53.750000	53.830000	54.550000
Kirtland L.S.D.			
Residential/Agricultural Real	34.535520	34.289764	33.248545
Commercial/Industrial and Public Utility Real	34.823275	34.479691	34.050162
General Business and Public Utility Personal	71.840000	71.690000	70.560000
Madison L.S.D.			
Residential/Agricultural Real	\$24.144402	\$24.174498	\$24.841539
Commercial/Industrial and Public Utility Real	24.595719	24.411270	25.139948
General Business and Public Utility Personal	53.910000	53.940000	54.550000
Mentor E.V.S.D.			
Residential/Agricultural Real	32.654177	32.618470	35.002069
Commercial/Industrial and Public Utility Real	41.489932	41.228424	44.323150
General Business and Public Utility Personal	76.700000	76.680000	77.280000

(1) Information prior to 2006 is not available.

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

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

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

Source: Geauga County Auditor

## Geauga County, Ohio

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2008	\$25,839,244	\$25,019,152	97%	\$780,455	\$25,799,607
2007	25,636,222	24,800,899	97	667,663	25,468,562
2006	25,215,737	24,492,245	97	716,849	25,209,094
2005	22,756,601	22,144,108	97	749,865	22,893,973
2004	21,781,738	21,876,001	100	546,628	22,422,629
2003	19,398,074	18,932,351	98	494,102	19,426,453
2002	18,209,246	17,808,688	98	486,037	18,294,725
2001	15,638,007	15,225,487	97	395,202	15,620,689
2000	15,367,476	15,087,565	98	351,539	15,439,104
1999	12,886,296	12,662,904	98	292,698	12,955,602

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

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

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

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

Source: Geauga County Auditor

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100%	\$600,530	2.3%
99	413,336	1.6
100	285,911	1.1
101	302,649	1.3
103	381,676	1.8
100	325,350	1.7
100	325,096	1.8
100	337,307	2.2
100	277,378	1.8
101	183,315	1.4

## Geauga County, Ohio

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

Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected (1)	Total Tax Collected	Percent of Current Tax Collected
2008	\$817,901	\$777,219	\$69,920	\$847,139	95.03%
2007	1,040,875	1,030,154	39,037	1,069,191	98.97
2006	1,383,813	1,359,881	22,628	1,382,509	98.27
2005	1,759,873	1,758,543	196,824	1,955,367	99.92
2004	1,647,529	1,611,740	65,558	1,677,298	97.83
2003	1,877,941	1,610,615	37,932	1,648,547	85.76
2002	1,680,238	1,611,535	81,364	1,692,899	95.91
2001	1,439,127	1,384,078	43,609	1,427,687	96.17
2000	1,282,348	1,229,963	14,519	1,244,482	95.91
1999	1,202,929	1,187,732	28,604	1,216,336	98.74

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

Source: Geauga County Auditor

## Geauga County, Ohio

### Principal Real Property Taxpayers 2008 and 1999

Taxpayer	2008	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$13,958,140	0.47%
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	8,924,900	0.30
WalMart Real Estate	6,708,290	0.23
KraftMaid Cabinetry Inc.	6,532,730	0.22
Bonner Ohio Properties Ltd.	5,366,960	0.18
HD Development of Maryland	4,281,980	0.15
Great Lakes Cheese Co. Inc.	4,014,330	0.14
Petronzio Management Company	3,831,860	0.13
Heather Hill Inc.	3,559,440	0.12
United Land & Development	3,195,750	0.11
<b>Totals</b>	<b>\$60,374,380</b>	<b>2.05%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$2,951,956,280</b>	
	1999	
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Funtime Inc. (Geauga Lake)	\$2,802,720	0.17%
Tanglewood Partners	2,661,620	0.16
Petronzio Management	2,593,800	0.16
Maple Leaf Plaza LLC	2,376,780	0.14
The Burlington Group	2,154,140	0.13
Sea World of Ohio Inc	2,004,170	0.12
Joseph K Juster	1,933,750	0.12
Timberwood Farms Ltd.	1,823,610	0.11
Richard Bonner	1,801,200	0.11
Duramax / Johnson Rubber	1,784,480	0.09
<b>Totals</b>	<b>\$21,936,270</b>	<b>1.31%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,671,986,520</b>	

Source: Geauga County Auditor

## Geauga County, Ohio

### *Principal Personal Property Taxpayers 2008 and 1999*

Taxpayer	2008	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Kraftmaid Cabinetry Inc.	\$3,904,290	7.89%
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	3,000,440	6.06
Great Lakes Cheese Co. Inc.	2,022,120	4.09
De Nora Tech Inc.	1,627,220	3.29
Myers Industries	1,471,880	2.97
Saint-Gobain Ceramics & Plastics	1,455,240	2.94
Johnsonite Inc.	1,286,990	2.60
Hans Rothenbuhler & Sons	1,187,050	2.40
Essef Corporation	1,017,460	2.06
Excel Polymers LLC	846,640	1.71
Totals	<u>\$17,819,330</u>	<u>36.01%</u>
Total Personal Property Assessed Valuation	<u>\$49,479,060</u>	
Taxpayer	1999	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Kraftmaid Cabinetry Inc.	\$13,478,790	9.98%
Funtime Inc. (Geauga Lake)	5,058,110	3.74
Duramax / Johnson Rubber	4,657,680	3.45
Bicron / Saint-Gobain Crystals	3,941,440	2.92
Eltech Systems Corp.	3,492,470	2.59
M.A. Hanna/Burton Rubber Processing	3,394,670	2.51
Hans Rothenbuhler & Sons	2,995,670	2.22
Essef Corporation	2,848,000	2.11
Best Sand Corporation	2,479,170	1.84
Great Lakes Cheese Co. Inc.	2,380,060	1.75
Totals	<u>\$44,726,060</u>	<u>33.11%</u>
Total Personal Property Assessed Valuation	<u>\$135,069,480</u>	

Source: Geauga County Auditor



**Geauga County, Ohio**

*Principal Public Utility Property Taxpayers  
2008 and 1999*

Taxpayer	2008	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$44,107,010	78.23%
American Transmission Systems	7,035,330	12.48
East Ohio Gas	3,240,800	5.75
Ohio Edison Co. / First Energy	1,347,120	2.39
Orwell Natural Gas Co. Inc.	467,320	0.83
<b>Totals</b>	<b>\$56,197,580</b>	<b>99.68%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$56,379,620</b>	
Taxpayer	1999	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$58,960,890	59.86%
Alltel Telephone Company (Western Reserve Telephone)	13,810,970	14.02
East Ohio Gas	9,961,280	10.11
Ohio Bell Telephone Co.	4,234,190	4.30
Ohio Edison	1,548,220	1.58
<b>Totals</b>	<b>\$88,515,550</b>	<b>89.87%</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$98,493,930</b>	

Source: Geauga County Auditor

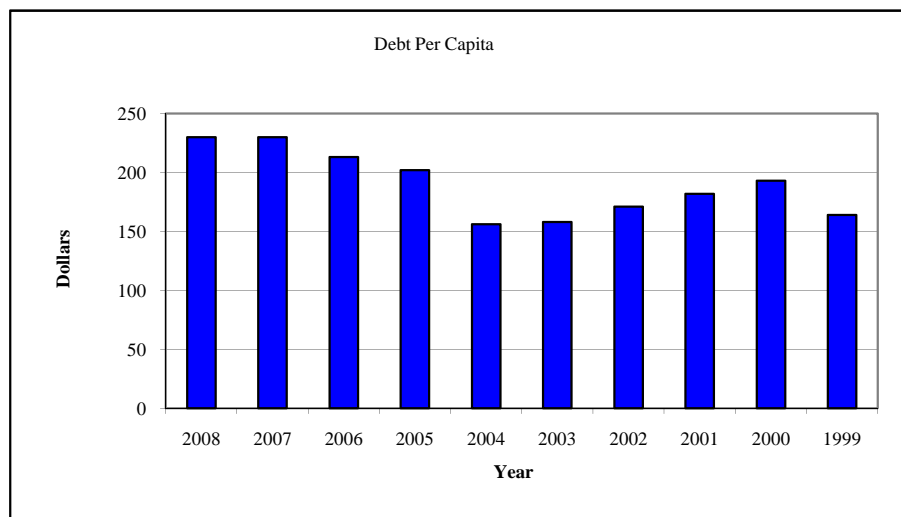
## Geauga County, Ohio

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

Year	Governmental Activities					General Obligation Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes	Capital Leases	OPWC Loans	
2008	\$0	\$2,592,649	\$200,000	\$0	\$270,000	\$0
2007	0	2,873,478	290,000	16,172	0	0
2006	235,000	3,138,909	400,000	43,765	0	0
2005	455,000	3,388,962	600,000	0	0	65,000
2004	665,000	3,628,656	1,000,000	0	0	130,000
2003	860,000	3,865,474	1,200,000	0	0	195,000
2002	1,060,000	4,096,573	1,400,000	0	0	260,000
2001	1,250,000	4,317,027	1,600,000	0	0	325,000
2000	1,435,000	4,521,868	1,800,000	6,721	0	390,000
1999	1,780,000	4,732,126	2,000,000	36,561	0	560,000

(1) Personal Income and Population can be found on S-37

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Revenue Bonds	OPWC Loans	OWDA Loans			
\$129,000	\$288,751	\$17,851,677	\$21,332,077	0.46%	\$225
136,000	315,001	18,412,542	22,043,193	0.50	233
143,000	341,251	15,878,044	20,179,969	0.48	213
150,000	367,500	14,080,323	19,106,785	0.49	203
156,000	393,750	8,623,643	14,597,049	0.39	156
161,000	420,000	8,111,521	14,812,995	0.41	159
166,000	446,250	8,384,537	15,813,360	0.46	171
171,000	472,500	8,561,983	16,697,510	0.49	182
176,000	498,750	8,751,945	17,580,284	0.52	193
181,000	0	5,433,751	14,723,438	0.45	164



## 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
2008	94,753	\$9,289,893,510	\$0	0.0000%	\$0.00
2007	94,696	9,833,273,207	0	0.0000	0.00
2006	94,577	9,106,707,165	235,000	0.0026	2.48
2005	94,323	8,061,815,284	455,000	0.0056	4.82
2004	93,791	7,764,305,703	665,000	0.0086	7.09
2003	93,454	7,559,986,571	860,000	0.0114	9.20
2002	92,284	6,820,883,662	1,060,000	0.0155	11.49
2001	91,605	6,610,354,805	1,250,000	0.0189	13.65
2000	90,895	6,391,024,157	1,435,000	0.0225	15.79
1999	89,598	5,429,307,183	1,780,000	0.0328	19.87

(1) Estimated figure from the US Census Bureau revised as of 4/30/09.

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

Source: Geauga County Auditor

## Geauga County, Ohio

### *Computation of Direct and Overlapping Governmental Activities Debt December 31, 2008*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
<b>The County</b>			
Special Assessment Bonds	\$2,592,649	100.00%	\$2,592,649
OPWC Loan	270,000	100.00	270,000
Notes	4,980,000	100.00	4,980,000
<i>Total County</i>	<i>7,842,649</i>		<i>7,842,649</i>
<b>Overlapping</b>			
All Cities wholly within County	1,240,000	100.00	1,240,000
All Townships wholly within County	1,979,919	100.00	1,979,919
All School Districts (S.D.) wholly within County	54,730,000	100.00	54,730,000
Cardinal Local S.D.	10,149,980	98.92	10,040,360
Chagrin Falls Exempted Village Local S.D.	25,264,108	37.46	9,463,935
Kirtland Local S.D.	16,064,992	0.65	104,422
Madison Local S.D.	6,290,000	0.29	18,241
Mentor Exempted Village Local S.D.	7,923,322	0.23	18,224
Riverside Local S.D.	5,020,000	0.39	19,578
Hunting Valley Village	4,000,000	12.90	516,000
Geauga Trumbull Joint Solid Waste District	550,000	46.03	253,165
<i>Total Overlapping</i>	<i>133,212,321</i>		<i>78,383,842</i>
Total Applicable to Geauga County	\$141,054,970		\$86,226,491

(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 2007 tax year, 2008 collection.

Source: Geauga County Auditor

## Geauga County, Ohio

### Computation of Legal Debt Margin Last Ten Years

	2008		2007	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,057,814,960</u>	<u>\$3,057,814,960</u>	<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>
Debt Limitation	\$74,945,374	\$30,578,150	\$74,967,798	\$30,587,119
Total Outstanding Debt:				
Bonds:				
Revenue	129,000	129,000	136,000	136,000
General Obligation	0	0	0	0
Special Assessments	2,592,649	2,592,649	2,873,478	2,873,478
OWDA Loans	17,851,677	17,851,677	18,412,542	18,412,542
Notes	4,980,000	4,980,000	7,345,000	7,345,000
OPWC Loan	<u>558,751</u>	<u>558,751</u>	<u>315,001</u>	<u>315,001</u>
Total	<u>26,112,077</u>	<u>26,112,077</u>	<u>29,082,021</u>	<u>29,082,021</u>
Exemptions:				
Self-supporting Debt	17,851,677	17,851,677	18,412,542	18,412,542
Special Assessments	2,592,649	2,592,649	2,873,478	2,873,478
OPWC Loan	288,751	288,751	315,001	315,001
Debt Service Fund Balance	<u>1,396,428</u>	<u>1,396,428</u>	<u>1,702,748</u>	<u>1,702,748</u>
Total	<u>22,129,505</u>	<u>22,129,505</u>	<u>23,303,769</u>	<u>23,303,769</u>
Net Debt	<u>3,982,572</u>	<u>3,982,572</u>	<u>5,778,252</u>	<u>5,778,252</u>
Total Legal Debt Margin	<u>\$70,962,802</u>	<u>\$26,595,578</u>	<u>\$69,189,546</u>	<u>\$24,808,867</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>94.69%</u>		<u>92.29%</u>	

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000	<u>68,945,374</u>	<u>68,967,798</u>
	<u>\$74,945,374</u>	<u>\$74,967,798</u>

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

Source: Geauga County Auditor

2006		2005		2004	
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>\$3,085,394,810</u>	<u>\$3,085,394,810</u>	<u>\$2,734,133,940</u>	<u>\$2,734,133,940</u>	<u>\$2,695,240,230</u>	<u>\$2,695,240,230</u>
\$75,634,870	\$30,853,948	\$66,853,349	\$27,341,339	\$65,881,006	26,952,402
143,000	143,000	150,000	150,000	156,000	156,000
235,000	235,000	520,000	520,000	795,000	795,000
3,138,909	3,138,909	3,388,962	3,388,962	3,628,656	3,628,656
15,878,044	15,878,044	14,080,314	14,080,314	8,623,643	8,623,643
9,000,000	9,000,000	10,650,000	10,650,000	7,500,000	7,500,000
341,251	341,251	367,500	367,500	393,750	393,750
<u>28,736,204</u>	<u>28,736,204</u>	<u>29,156,776</u>	<u>29,156,776</u>	<u>21,097,049</u>	<u>21,097,049</u>
16,113,044	16,113,044	14,600,314	14,600,314	9,415,457	9,415,457
3,138,909	3,138,909	3,388,962	3,388,962	3,628,656	3,628,656
341,251	341,251	367,500	367,500	393,750	393,750
889,674	889,674	768,433	768,433	923,951	923,951
<u>20,482,878</u>	<u>20,482,878</u>	<u>19,125,209</u>	<u>19,125,209</u>	<u>14,361,814</u>	<u>14,361,814</u>
<u>8,253,326</u>	<u>8,253,326</u>	<u>10,031,567</u>	<u>10,031,567</u>	<u>6,735,235</u>	<u>6,735,235</u>
<u>\$67,381,544</u>	<u>\$22,600,622</u>	<u>\$56,821,783</u>	<u>\$17,309,773</u>	<u>\$59,145,772</u>	<u>\$20,217,167</u>
<u>89.09%</u>		<u>84.99%</u>		<u>89.78%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>69,634,870</u>		<u>60,853,349</u>		<u>59,881,006</u>
	<u>\$75,634,870</u>		<u>\$66,853,349</u>		<u>\$65,881,006</u>

continued

## Geauga County, Ohio

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

	2003		2002	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$2,622,026,340	\$2,622,026,340	\$2,369,803,550	\$2,369,803,550
Debt Limitation	\$64,050,659	\$26,220,263	\$57,745,089	\$23,698,036
Total Outstanding Debt:				
Bonds:				
Revenue	161,000	161,000	166,000	166,000
General Obligation	1,055,000	1,055,000	1,320,000	1,320,000
Special Assessments	3,865,474	3,865,474	4,096,573	4,096,573
OWDA Loans	8,111,521	8,111,521	8,384,537	8,384,537
Notes	6,175,000	6,175,000	3,475,000	3,475,000
OPWC Loan	420,000	420,000	446,250	446,250
Total	19,787,995	19,787,995	17,888,360	17,888,360
Exemptions:				
Self-supporting Debt	8,726,521	8,726,521	9,090,787	9,090,787
Special Assessments	3,865,474	3,865,474	4,096,573	4,096,573
OPWC Loan	420,000	420,000	446,250	446,250
Debt Service Fund Balance	2,545,526	2,545,526	1,944,961	1,944,961
Total	15,557,521	15,557,521	15,578,571	15,578,571
Net Debt	4,230,474	4,230,474	2,309,789	2,309,789
Total Legal Debt Margin	\$59,820,185	\$21,989,789	\$55,435,300	\$21,388,247
Legal Debt Margin as a Percentage of the Debt Limit	93.40%		96.00%	
(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		58,050,659		51,745,089
		\$64,050,659		\$57,745,089
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor



2001		2000		1999	
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>\$2,307,905,460</u>	<u>\$2,307,905,460</u>	<u>\$2,241,328,440</u>	<u>\$2,241,328,440</u>	<u>\$1,905,549,930</u>	<u>\$1,905,549,930</u>
\$56,197,637	\$23,079,055	\$54,533,211	\$22,413,284	\$46,138,748	\$19,055,499
171,000	171,000	176,000	176,000	181,000	181,000
1,575,000	1,575,000	1,825,000	1,825,000	2,340,000	2,340,000
4,317,027	4,317,027	4,521,868	4,521,868	4,732,126	4,732,126
8,561,983	8,561,983	8,751,945	8,751,945	5,433,751	5,433,751
3,775,000	3,775,000	4,135,000	4,135,000	4,880,000	4,880,000
472,500	472,500	498,750	498,750	0	0
<u>18,872,510</u>	<u>18,872,510</u>	<u>19,908,563</u>	<u>19,908,563</u>	<u>17,566,877</u>	<u>17,566,877</u>
9,057,983	9,057,983	9,317,945	9,317,945	6,174,751	6,174,751
4,317,027	4,317,027	4,521,868	4,521,868	4,732,126	4,732,126
472,500	472,500	498,750	498,750	0	0
1,450,226	1,450,226	9,100,039	9,100,039	871,256	871,256
<u>15,297,736</u>	<u>15,297,736</u>	<u>23,438,602</u>	<u>23,438,602</u>	<u>11,778,133</u>	<u>11,778,133</u>
<u>3,574,774</u>	<u>3,574,774</u>	<u>(3,530,039)</u>	<u>(3,530,039)</u>	<u>5,788,744</u>	<u>5,788,744</u>
<u>\$52,622,863</u>	<u>\$19,504,281</u>	<u>\$58,063,250</u>	<u>\$25,943,323</u>	<u>\$40,350,004</u>	<u>\$13,266,755</u>
<u>93.64%</u>		<u>106.47%</u>		<u>87.45%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	50,197,637		48,533,211		40,138,748
	<u>\$56,197,637</u>		<u>\$54,533,211</u>		<u>\$46,138,748</u>

## 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	
2008	\$6,151,540	\$3,409,135	\$2,742,405	\$893,348	\$414,704	\$1,308,052	2.10
2007	7,544,173	6,387,284	1,156,889	413,286	146,206	559,492	2.07
2006	5,875,607	9,539,666	(3,664,059)	7,000	7,500	14,500	(252.69)
2005	5,844,106	11,045,629	(5,201,523)	6,000	7,800	13,800	(376.92)
2004	6,325,103	6,973,811	(648,708)	5,000	8,050	13,050	(49.71)
2003	4,146,141	3,660,288	485,853	5,000	8,300	13,300	36.53
2002	4,124,943	4,122,675	2,268	5,000	8,550	13,550	0.17
2001	3,893,892	3,628,642	265,250	5,000	8,800	13,800	19.22
2000	4,188,420	2,295,808	1,892,612	5,000	9,050	14,050	134.71
1999	4,576,903	3,362,184	1,214,719	5,000	9,300	14,300	84.95

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(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

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# Geauga County, Ohio

## *Demographic Statistics Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2008	94,753	\$4,627,818,000 (4)	\$48,841	12,465
2007	94,696	4,448,772,000	46,980	12,657
2006	94,577	4,229,908,000	44,724	12,987
2005	94,323	3,884,480,000	41,183	13,226
2004	93,791	3,739,493,000	39,870	13,268
2003	93,454	3,596,051,000	38,479	13,690
2002	92,284	3,461,219,000	37,506	12,846
2001	91,605	3,434,246,000	37,490	13,278
2000	90,895	3,397,252,000	37,376	13,088
1999	89,598	3,251,133,000	36,286	13,132

(1) US Census Bureau estimates - revised 4/30/09

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

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

(4) 2008 data not yet released. Estimation based on average increase over the last 10 years.

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
234.5	5.4	6.5	5.8
234.4	4.9	5.6	4.6
234.1	4.4	5.4	4.6
233.5	4.8	5.9	5.1
232.2	4.8	6.1	5.5
231.3	4.9	6.2	6.0
228.4	4.2	5.7	5.8
226.7	3.4	4.4	4.7
225.0	3.1	4.0	4.0
221.8	3.0	4.3	4.2

## Geauga County, Ohio

### Ten Largest Employers 2008 and 1999

2008				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,840	3.61%
University Hospital Health Systems	Hospital/Health Care	1930	1,265	2.49
Geauga County	Government	1806	1,080	2.12
WalMart	(a) Retailer	1962*	796	1.56
Giant Eagle	(b) Retailer	1931*	696	1.37
Great Lakes Cheese	Cheese Packager	1958	587	1.15
Dillen Products	Manufacturer	1985	478	0.94
Kenston Local School District	School District	---	429	0.84
Chardon Local School District	School District	---	428	0.84
Wildwater Kingdom	Amusement Park	(1) 1890	392	0.78
Total			7,991	15.70%
Total County Civilian Workforce			50,900	

1999				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid, Inc.	Manufacturer	1969	2,862	5.75%
Six Flags, Inc.	Amusement Park	(1) 1890	2,300	4.62
Geauga County	Government	1806	1,028	2.06
Duramax, Inc.	Manufacturer	1895	803	1.61
University Hospital Health Systems	Hospital/Health Care	1936	605	1.21
Dillon Products, Inc.	Manufacturer	1984	408	0.82
Great Lakes Cheese	Cheese Packager	1958	400	0.80
Carlisle Engineered Products	Manufacturer	1944	380	0.76
Kinetico Inc.	Manufacturer	1970	290	0.59
Burton Rubber Processing (MA Hanna/Excel Polymers LLC/Poly One Corp)	Manufacturer	1957	269	0.55
Total			9,345	18.77%
Total County Civilian Workforce			49,800	

(a) Includes Bainbridge, Chardon, and Middlefield locations

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

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

\* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

## Geauga County, Ohio

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

Year	New Construction (1)			Total New Construction	Bank Deposits	Real Property Value (3)		
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2008 (2)	\$40,664,810	\$12,811,470	\$12,811,470	\$53,476,280	\$663,594,000	\$2,630,914,310	\$319,303,460	\$218,494,570
2007	43,994,870	7,823,600	7,823,600	51,818,470	324,971,000	2,585,651,110	305,854,680	215,301,900
2006	42,557,890	4,708,430	4,708,430	47,266,320	279,315,000	2,540,106,600	303,990,860	206,767,300
2005	40,231,780	7,603,050	7,603,050	47,834,830	249,799,000	2,241,432,560	261,037,590	176,025,940
2004	51,932,750	14,304,450	14,304,450	66,237,200	1,680,805,000	2,198,474,360	255,541,710	165,986,790
2003	39,902,230	6,086,490	6,086,490	45,988,720	365,826,000	2,139,873,080	238,363,840	160,636,430
2002	46,948,160	10,471,460	10,471,460	57,419,620	288,126,000	1,910,848,250	221,415,420	160,636,430
2001	51,789,660	7,769,940	7,769,940	59,559,600	255,568,000	1,860,349,890	209,479,730	155,596,620
2000	40,615,870	6,808,060	6,808,060	47,423,930	222,519,000	1,801,582,620	203,888,970	140,159,350
1999	40,788,740	6,438,900	6,438,900	47,227,640	249,478,000	1,505,676,860	164,546,410	120,209,900

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

(2) Represents the 2007 tax year 2008 collection year.

(3) Does not include land and mineral rights.

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

# Geauga County, Ohio

## County Government Employees Last Seven Years (1)

	2008	2007	2006	2005
<b>Government Activities</b>				
Legislative and Executive				
General	109	105	100	94
Real Estate Assessment	19	18	18	17
Delinquent Tax Collector	8	4	4	2
Community Development Admin.	6	5	4	4
Judicial				
General	67	69	64	62
Certificate of Title	7	7	7	7
CASA	5	4	5	5
Intensive Supervision	2	2	2	2
Care and Custody	4	6	4	5
Court Technology	2	2	2	2
Public Safety				
General	166	171	162	156
911 Program	9	0	3	4
800 System Communication	2	1	1	4
Youth Center	0	17	19	16
Victim Witness	1	2	2	2
Education and Enforcement	1	1	1	1
D.A.R.E.	2	2	0	2
Miscellaneous	6	8	6	8
Public Works				
General	3	3	3	3
Motor Vehicle and Gas Tax	56	58	58	59
Human Services				
General	8	8	7	8
Mental Retardation & Developmental Disabilities	281	300	308	300
Child Support Enforcement	13	13	13	13
Transportation Administration	26	27	23	27
Aging	30	31	32	33
County Home	17	18	17	16
Public Assistance	71	72	61	63
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	5	4	4	3
<b>Business-Type Activities</b>				
Water Resources	36	36	35	34
Water District	3	3	3	3
Storm Water	1	1	1	1
<b>Agencies</b>	<u>109</u>	<u>113</u>	<u>112</u>	<u>113</u>
<b>TOTALS</b>	<u>1,080</u>	<u>1,116</u>	<u>1,086</u>	<u>1,074</u>

(1) Information prior to 2002 in this format is not available.

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

Source: Geauga County Payroll



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

## Geauga County, Ohio

### *County Owned Vehicles Last Six Years (1)*

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

(1) Information prior to 2003 not available

Source: Geauga County Capital Asset Records

## Geauga County, Ohio

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

	2008	2007	2006
<b>Government Activities</b>			
Legislative and Executive			
Auditor			
Parcels Transferred	2,912	4,077	4,508
Accounting Warrants (checks) Issued (#)	28,091	28,518	28,874
Accounting Warrants (checks) Issued (\$)	\$492,136,017	\$504,712,133	\$486,599,560
Board of Elections			
Registered Voters	66,715	64,071	63,288
Voter Turnout in November	51,674	24,161	40,853
Percentage of Voter Turnout	77.45%	37.71%	64.55%
Recorder			
Deeds Filed	2,601	3,113	4,114
Mortgages Filed	4,216	5,919	7,195
Judicial			
Common Pleas Court Cases			
Civil	1,074	1,043	1,000
Criminal	178	176	186
Domestic	393	401	398
Felony Indictments	165	180	182
Judgment Liens	2,872	1,953	2,712
Public Safety - Sheriff's Department Activity			
Phone Calls Received by Communications Center	144,375	139,375	141,121
Traffic Citations Issued	2,266	2,861	3,628
Operating a Motor Vehicle while Intoxicated (OMVI) Arrests	206	262	245
Criminal Cases Processed	1,306	772	1,635
Domestic Violence Arrests	97	183	69
Drug Offenses	163	107	125
Juvenile Offenses	120	274	146
Assaults	56	51	45
Vehicular Homicide	2	0	1
Total Beds in the Safety Center	182	182	182
Inmates Received and Processed	1,884	6,662	2,920
Total Meals Served	111,911	129,146	97,005
Health Services - Dog and Kennel			
Dogs Licensed	12,685	13,491	13,503
Number of Penalties Assessed	608	1,119	638
Replacement Tags Issued	49	42	59
Kennels	80	410	480
Number of Kennel Penalties Assessed	3	1	6
<b>Business-Type Activities</b>			
Water Resources			
Sewer Customer Accounts	7,240	7,193	5,400
Gallons of Wastewater Treated	775,400,000	743,000,000	700,000,000
Miles of Sewer Lines Maintained	122	135	130
Facilities Maintained	56	56	54
Water District			
Water Customer Accounts	521	541	600
Miles of Water Lines Maintained	24	32	30
Facilities Maintained	6	6	6

(1) Information prior to 2006 is not available.

Sources: Various Geauga County Departments

# Geauga County, Ohio

## *Miscellaneous Statistics*

*December 31, 2008*

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

(continued)

### Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

# Geauga County, Ohio

*Miscellaneous Statistics (continued)*

*December 31, 2008*

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<u>Geauga County's Agriculture</u>		
Number of Farms	888	
Average Size of Farm	64	Acres
Land in Farms	56,558	Acres
<u>Livestock Numbers on Farms</u>		
Dairy Cattle and Calves	3,081	Head
Beef Cattle and Calves	1,132	Head
Hogs and Pigs	493	Head
<u>Crops Raised</u>		
Corn for Grain	4,385	Acres
All Hay	12,401	Acres
Oats	1,530	Acres
Soybean	1,857	Acres
<u>Agricultural Products Produced/Sold</u>		
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	
<u>Number of Farms</u>		
2007	888	
2002	975	
1987	740	

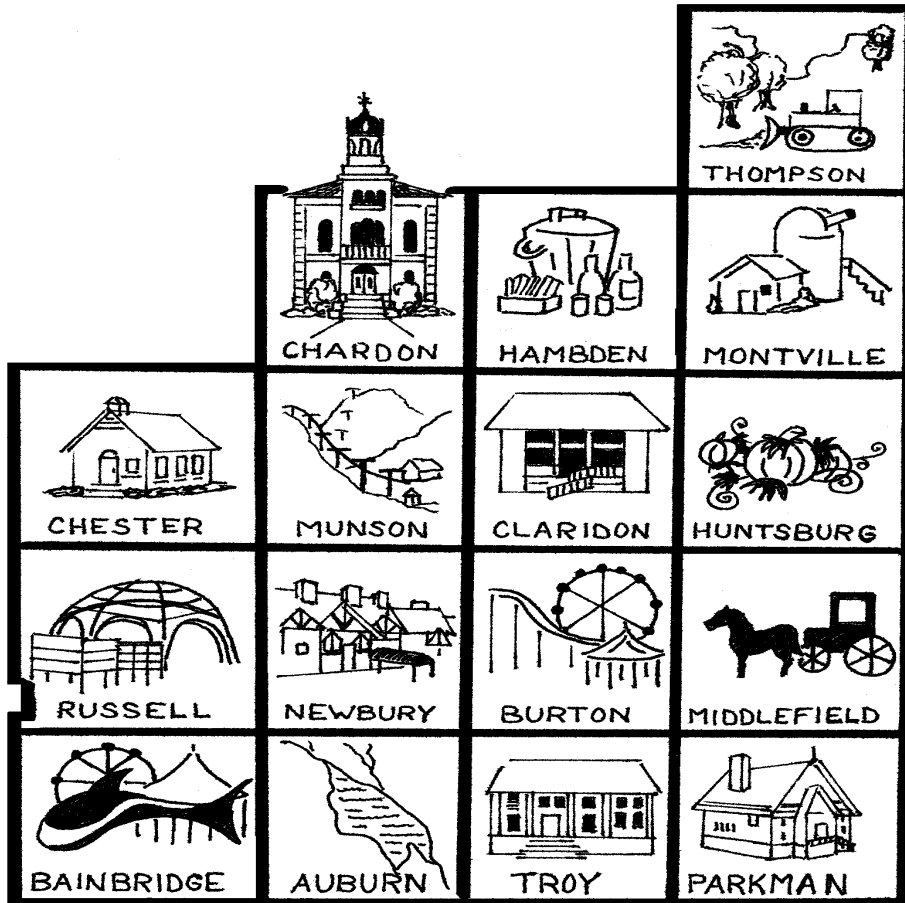
NOTE: Agriculture continues to be a changing, dynamic industry in Geauga County, affected by weather, prices and population shifts. Increased interest is noted in growing and marketing more intensive crops, such as fruits and vegetables. The County is unique in both its agriculture and population mix.

Source: United States Department of Agriculture 2007 Census

# Geauga County, Ohio

## *Townships, Villages, and City within the County*

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



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

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

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Mary Taylor, CPA  
Auditor of State

**FINANCIAL CONDITION**

**GEAUGA COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 14, 2009**