



Dave Yost • Auditor of State

GEAUGA COUNTY
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GEAUGA COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
Passed through Ohio Department of Job & Family Services:			
Food Assistance - Snap	10.561	JFSFSF12	\$ 204,098
		JFSFFB11	(6,110)
ARRA - Food stamps		JFSFF112	5,708
Subtotal CFDA 10.561			203,696
SUBTOTAL U.S. DEPARTMENT OF AGRICULTURAL			203,696
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Passed through the Ohio Department of Development:			
Community Development Block Grant/ Small Cities Program:			
Formula Program	14.228	B-F-09-1AZ-1	30,876
		B-F-10-1AZ-1	283,786
ARRA - Neighborhood Stabilization Grant		B-Z-08-004-1	57,191
Subtotal CFDA 14.228			371,853
Supportive Housing Program	14.238	OH0205C5E070802	27,045
		OH0205C5E071003	47,361
Subtotal CFDA 14.238			74,406
SUBTOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			446,259
U.S. DEPARTMENT OF JUSTICE			
Passed through Ohio Attorney General's Office:			
Victims of Crime	16.575		40,720
Subtotal CFDA 16.575			40,720
Passed through the Office of Criminal Justice Services:			
Victims of Crime Act	16.579	11VAGENE554	28,475
		12VAGENE554	8,344
Subtotal CFDA 16.579			36,819
Violence Against Women Act	16.588	2009-WF-VA2-8214	27,470
		2010-WF-VA2-8214	31,558
Subtotal CFDA 16.588			59,028
Bullet Proof Vest Partnership	16.607	FY2011	13,085
Prosecutor's Criminal Investigator	16.738	2010-JG-D01-6468	40,000
Technology Improvement		2010-JG-LLE-5108	8,300
Subtotal CFDA 16.738			48,300
SUBTOTAL U.S. DEPARTMENT OF JUSTICE			197,952
U.S. DEPARTMENT OF LABOR			
Passed through Workforce Investment Act - Area 19:			
Workforce Investment Act - Adult Programs	17.258	FY11	81,403
Workforce Investment Act - Adult Programs		FY10	102,487
ARRA - Project Hire Event		FY11	591
Total CFDA 17.258			184,481

GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Disbursements
U.S. DEPARTMENT OF LABOR (Continued)			
Passed through Workforce Investment Act - Area 19: (Continued)			
Workforce Investment Act - Youth Activities	17.259	FY11	\$ 117,821
Workforce Investment Act - Youth Activities		FY10	13,844
Workforce Investment Act - Youth Activities		FY09	15,685
Total CFDA 17.259			<u>147,350</u>
National Emergency Grant	17.277	FY11	7,866
Total CFDA 17.277			<u>7,866</u>
Workforce Investment Act - Dislocated Workers	17.278	FY11	45,674
Workforce Investment Act - Dislocated Workers		FY10	82,352
ARRA - NWLR Rapid Response		FY11	32,824
Total CFDA 17.278			<u>160,850</u>
One Stop Source Sharing	17.804	FY11	102,179
Subtotal CFDA 17.804			<u>102,179</u>
SUBTOTAL U.S. DEPARTMENT OF LABOR			<u>602,726</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Direct Program:			
Federal Aviation Administration	20.106	3-39-0054-1410	481,973
Subtotal CFDA 20.106			<u>481,973</u>
Passed through Ohio Department of Transportation - Urban Mass Transportation Administration - Public:			
Transportation for Non-Urbanized Areas:			
Highway Planning and Construction	20.205	PID89044	446,935
Highway Planning and Construction		PID86258	294,024
Highway Planning and Construction		PID89045	386,249
Highway Planning and Construction		PID87784	261,452
Highway Planning and Construction		PID86259	33,549
Subtotal CFDA 20.205			<u>1,422,209</u>
Operating	20.509	RPT-4028-031-111	484,726
Capitalized Maintenance		RPT-0028-031-112	120,792
ARRA - Capitalized Maintenance		RPT-0028-030-093	183,067
Subtotal CFDA 20.509			<u>788,585</u>
High Visibility Enforcement Overtime	20.600	HVEO-2011-28-00-00-00367-00	29,932
	20.601	HVEO-2012-28-00-00-00283-00	7,181
Subtotal CFDA 20.600 & 20.601			<u>37,113</u>
SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>2,729,880</u>

GEAUGA COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Disbursements
U.S. DEPARTMENT OF EDUCATION			
Passed through Ohio Department of Education:			
Title VI-B, Special Education:	84.027	65995 FY12 USAS #516	\$ 71,531
Assistance to States for Education of Handicapped Children		65995 FY11 USAS #516	<u>47,920</u>
			119,451
Special Education, Part B-IDEA ARRA	84.391	65995 FY11 USAS #516	<u>58,000</u>
			58,000
<i>Subtotal CFDA 84.027</i>			<u>177,451</u>
ARRA - Early Childhood Special Education IDEA	84.173	USAS Fund #587	<u>941</u>
<i>Subtotal for 84.173</i>			941
Passed through Ohio Department of Health:			
Special Education Grants for Infants and Families with Disabilities	84.181	281-002-1-HG0209	<u>31,624</u>
<i>Subtotal for CFDA 84.181</i>			31,624
Passed through Department of Alcohol and Drug Addiction:			
Services - DARE Project			
DARE Project	84.186	2010DVP28-1028	12,965
		2011-DVP28-1028	<u>12,466</u>
<i>Subtotal CFDA 84.186</i>			25,431
Passed through Ohio Department of Health:			
Help Me Grow ARRA	84.393A	02810021HA0211	<u>22,575</u>
<i>Subtotal for CFDA 84.393</i>			22,575
Passed through the Ohio Department of Alcohol and Drug:			
Addiction Services			
Recovery to Work	84.126	28-0028-VOCRHB-T-12-11117	<u>41,577</u>
<i>Subtotal CFDA 84.126</i>			41,577
SUBTOTAL U.S. DEPARTMENT OF EDUCATION			<u>299,599</u>
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
Passed through the Western Reserve Area Agency on Aging:			
Aging Cluster			
Special Programs for Aging - Title III-D	93.043	CY2011	<u>12,400</u>
<i>Subtotal CFDA 93.043</i>			12,400
Special Programs for Aging - Title III-B	93.044	CY2011	196,419
ADRN		CY2011	127,500
NCOA		CY2011	<u>9,800</u>
<i>Subtotal CFDA 93.044</i>			333,719
Passed through the Ohio Department of Alcohol and Drug:			
Addiction Services			
Drug and Alcohol SPF SIG	93.243	FY-11	<u>53,452</u>
<i>Subtotal CFDA 93.243</i>			53,452
Passed through Ohio Department of Job & Family Services:			
Affordable Care Act - MIPPA	93.518	CY2011	<u>3,200</u>
<i>Subtotal for CFDA 93.518</i>			3,200

GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)			
Passed through Ohio Department of Job & Family Services:			
Family Stability	93.556	5AU-12-100-22-029	\$ 21,983
Passed through Ohio Department of Job & Family Services:			
Caseworker Visits Administration	93.556	JFSMC12	145
Caseworker Visits		JFSMC12	1,849
ESAA Preservation - Operating		JFSFPF12	5,304
ESAA Preservation		JFSFPF12	11,330
ESAA Reunification -Operating		JFSFPF12	4,505
ESAA Reunification		JFSFPF12	11,739
Post Adoption Special		JFSMC12	<u>103,821</u>
			138,693
Subtotal CFDA 93.556			<u>160,676</u>
Passed through Ohio Department of Job & Family Services:			
Child Care Services - TANF	93.558	JFSFTF12	569,331
		JFSFTF10	<u>(1,047)</u>
Subtotal CFDA 93.558			568,284
Passed through Ohio Department of Job & Family Services:			
Child Support Enforcement Title IV-D	93.563	ODJFS CY11	<u>341,371</u>
Subtotal CFDA 93.563			341,371
Passed through the Western Reserve Area Agency on Aging:			
HEAP	93.568	FY11	932
Passed through the Ohio Department of Development:			
Low Income Home Energy Assistance			
Block Grant	93.568	11-HA-152	27,250
		12-HA-152	<u>460</u>
			27,710
HEAP Crisis Cooling Grant	93.568	11-HC-252	2,200
Low Income Home Energy Assistance			
HEAP Winter Emergency Crisis Grant	93.568	12-HE-252	104,010
		11-HE-252	<u>336,103</u>
			440,113
Subtotal CFDA 93.568			<u>470,955</u>
Passed through the Geauga Community Action Council:			
Community Services Block Grant (C)			
Subtotal CFDA 93.569	93.569	1011-25	71,922
Passed through Ohio Department of Job & Family Services:			
Quality Child Care	93.575	JFSFCD11	1,427
		JFSFCD12	<u>1,474</u>
Subtotal CFDA 93.575			2,901
Passed through Ohio Department of Job & Family Services:			
Child abuse and Neglect Prevention			
Subtotal CFDA 93.590	93.590	JFSFCB10	1,928

GEAUGA COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)			
Passed through Ohio Department of Job & Family Services:			
Child Care Administration	93.596	JFSFCD12	\$ 17,569
Child Care Non-administration		JFSFCM12	16,761
		JFSFCM10	(1,370)
Subtotal CFDA 93.596			<u>32,960</u>
Passed through Ohio Department of Job & Family Services:			
IV-B Admin	93.645	JFSFCW12	3,464
IV-B		JFSFCW12	46,134
Subtotal CFDA 93.645			<u>49,598</u>
Passed through Ohio Department of Job & Family Services:			
Foster Parent Training	93.658	JFSFFC11	(210)
IV-E		JFSFFC12	874
Subtotal CFDA 93.658			<u>664</u>
Passed through Ohio Department of Job & Family Services:			
Non-recurring Adoption	93.659	JFSFAA12	2,676
IV-E		JSFFAA12	872
Subtotal CFDA 93.659			<u>3,548</u>
Passed through Ohio Department of Job & Family Services:			
Social Services Block Grant	93.667	Title XX FY12	2,310
Title XX - Base		JFSFSS12	254,417
Title XX - transfer		JFSFTX12	268,303
Passed through Ohio Department of Developmental Disabilities:			
Social Services Block Grant	93.667	Title XX FY12	15,407
		Title XX FY11	61,146
Passed through Ohio Department of Mental Health:			
Social Services Block Grant	93.667	Title XX FY-11	7,636
		Title XX FY-12	27,883
Subtotal CFDA 93.667			<u>637,102</u>
Passed through Ohio Department of Job & Family Services:			
Federal Chaffee	93.674	JFSFIL12	635
Subtotal CFDA 93.674			<u>635</u>
Passed through Ohio Department of Job & Family Services:			
ARRA - CDSMP	93.725	CY2011	13,331
Subtotal CFDA 93.725			<u>13,331</u>
Passed through Ohio Department of Mental Health:			
Children's Health Insurance Grant	93.767	JFSFSF12	705
Subtotal CFDA 93.767			<u>705</u>

GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)			
Passed through Ohio Department of Job & Family Services:			
ARRA - Medicaid	93.778	JFSFMP12	\$ 2,430
Passed through Ohio Department of Developmental Disabilities:			
ARRA - Targeted Case Management	93.778	Title XIX FY 2011	16,676
ARRA - Medicaid	93.778	Title XIX FY 2011	33,222
Passed through Ohio Department of Mental Health:			
Medical Assistance Grant	93.778	CY2011	126,425
ARRA - ODMH Title XIX	93.778	CY2011	71,684
Passed through the Ohio Department of Alcohol and Drug: Addiction Services			
ARRA - Drug and Alcohol Medicaid Title XIX	93.778	CY2011	9,151
<i>Subtotal CFDA 93.778</i>			<u>259,588</u>
Passed through Ohio Department of Mental Health: Early Childhood Mental Health Consultation			
	93.956	FY11	14,048
<i>Subtotal CFDA 93.956</i>			<u>14,048</u>
Passed through Ohio Department of Mental Health: Block Grant Base			
	93.958	FY-11	4,282
		FY-12	42,891
Forensic Grant		FY12	1,342
		FY11	1,337
<i>Subtotal CFDA 93.958</i>			<u>49,852</u>
Passed through the Ohio Department of Alcohol and Drug: Addiction Services:			
Youth-Led Prevention Allocations	93.959	FY-11	3,502
		FY-12	3,420
Substance Abuse Prevention and Treatment Block Grant	93.959	FY-12	97,773
		FY-11	90,998
Drug Free Comm Coalition	93.959	28-1316-CMMCO-P-12-0027	8,731
		28-1316-CMMCO-P-11-0027	9,227
<i>Subtotal CFDA 93.959</i>			<u>213,651</u>
SUBTOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			<u>3,296,490</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Passed through Ohio Emergency Management Agency:			
ARRA - Emergency Food and Shelter Program	97.024	LRO ID:675000-002	7,749
<i>Subtotal CFDA 97.024</i>			<u>7,749</u>
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			<u>7,749</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed through the Ohio Department of Public Safety:			
Emergency Management Performance	97.067	2008-GE-T8-0025	14,480
		2009-SS-T9-0089	27,148
<i>Subtotal CFDA 97.067</i>			<u>41,628</u>
SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>41,628</u>
TOTAL FEDERAL EXPENDITURES			<u><u>7,825,979</u></u>

The accompanying notes are an integral part of this schedule

GEAUGA COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

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 sub-recipient 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, 2011, the total amount of loans outstanding was \$2,209,730.

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).

NOTE F – OHIO DEPARTMENT OF TRANSPORTATION

Geauga County Transit in conjunction with the Ohio Department of Transportation administers capital and operating grants (CFDA 20.509) for the Federal Department of Transportation. In fiscal year 2010, the Geauga County Transit incurred and reported eligible operating expenditures of \$615,139 and was reimbursed \$473,550 by fiscal year end. After reflecting these revenues and expenditure amounts on the 2010 federal schedule (SFAE) the Geauga County Transit realized only \$23,143 of the expected \$141,589 in remaining reimbursements resulting in an overstatement of \$118,446 on the 2010 SFAE. The overstatement of operating expenditures on the 2010 SFAE was not adjusted on the 2011 federal schedule due to the immateriality of the difference \$118,446 to the total County federal expenditures on the SFAE.

CFDA – Catalog of Federal Domestic Assistance

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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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2012, wherein we noted the County adopted the provisions of Governmental Accounting Standard Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and the County reclassified Capital Assets from the Water Resources Fund to the Water District Fund in the Enterprise Funds. 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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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 noted certain matters that we reported to the County's management in a separate letter dated June 27, 2012.

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

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

Dave Yost
Auditor of State

June 27, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURES SCHEDULE

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 could directly and materially affect each of its major federal programs for the year ended December 31, 2011. 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.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the 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 these 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 these requirements.

In our opinion, Geauga County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

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, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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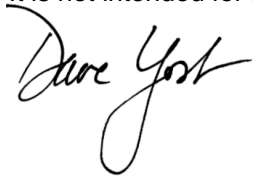
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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 over compliance that might be deficiencies, 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 Expenditures Schedule

We have also audited and issued our unqualified opinion on 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, 2011, and have issued our report thereon dated June 27, 2012, wherein we noted the County adopted the provisions of Governmental Accounting Standard Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and the County reclassified Capital Assets from the Water Resources Fund to the Water District Fund in the Enterprise Funds. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

June 27, 2012

GEAUGA COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
YEAR END DECEMBER 31, 2011**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Rural Transportation - CFDA # 20.509 Medicaid Program - CFDA # 93.778 Special Programs for the Aging - Title III Part B - CFDA # 93.044 Child Support - CFDA # 93.563 Home Energy Assistance - CFDA # 93.568
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

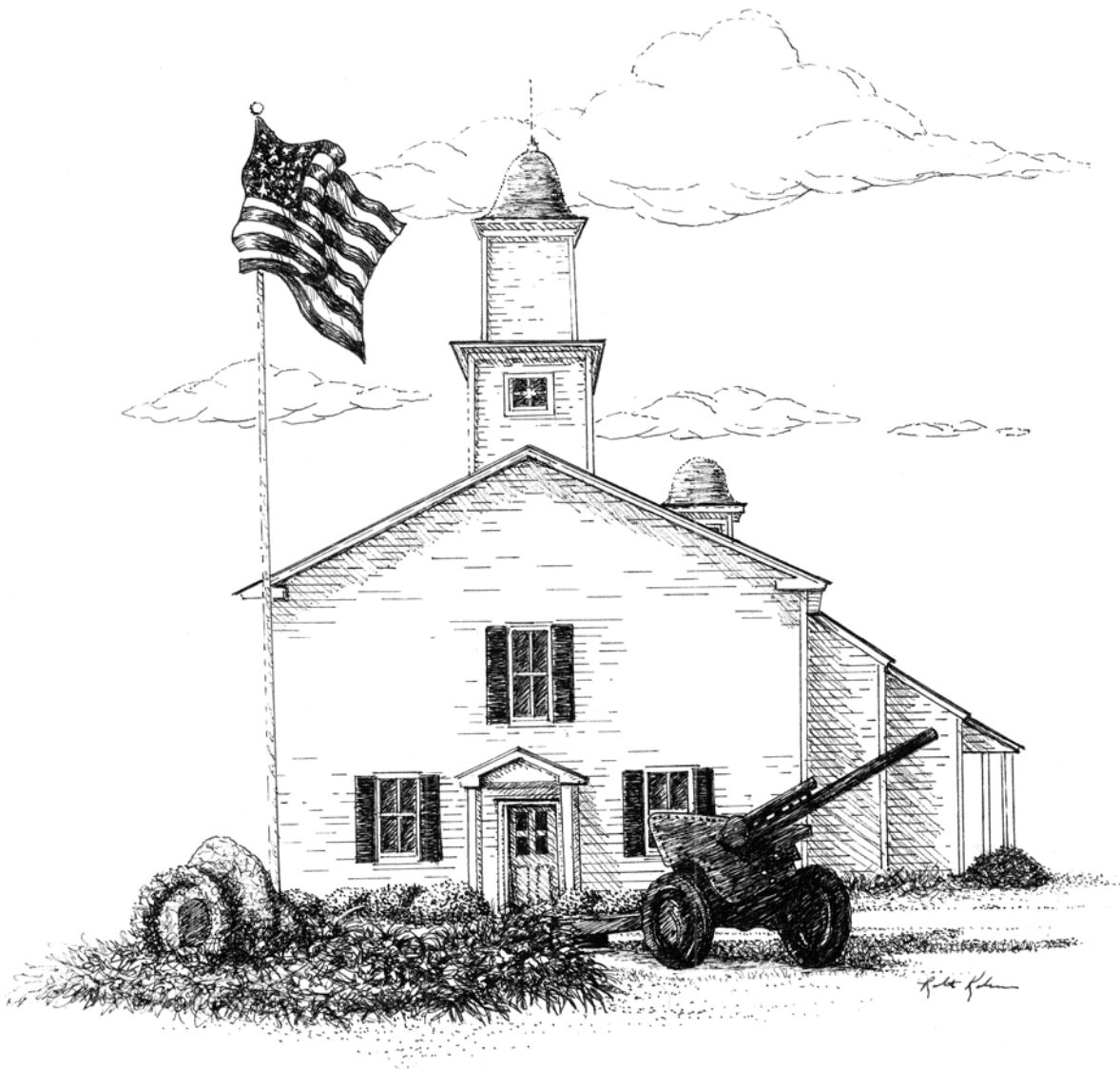
None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2011

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 Troy Township Community Center, built in the early 1800's by the Congregational Church. Troy Township, originally called Welshfield Township, is one of 16 townships comprising Geauga County. The township was originally surveyed as Township 6 in Range 7 of New Connecticut (also known as Connecticut Western Reserve) and is a total area of 25.7 square miles. Here are some notable items regarding Troy Township, Ohio.

- Jacob Welsh traveled to what is now Troy in 1811. He donated fifty acres of his land on which to build a church, parsonage, and cemetery. He also provided the nails and glass for the church in return for the township being named Welshfield, in honor of his family.
- Troy Township is home to the 120-acre Fox-Pope Farm. The house, built in 1845, was constructed of bricks made on the premises and was the first brick building in the township. A prosperous cheese factory, run by the Pope family, was once located on the property. The home also served as a nursing home in the early 1900's and later as the Geauga County Youth Center. In 1992, the Farm was listed on the National Register of Historic Places as a Historic District due to its agricultural architecture, agricultural significance, and the Pope Family history.
- In 1842, the first hotel in Troy Township was opened in the home of J.E. Sperry. The home was relocated to its present location on Route 422 where it is now called the Welshfield Inn. It was a stopping place for stagecoaches, a social center, and part of the Underground Railroad among other uses.

For more information about Troy Township, please check out their website at www.troytwpgeauga.org. Residents are encouraged to attend township trustee meetings which are held on the 1st and 3rd Wednesday of each month at 7:00 pm at the Troy Township Community Center.

Troy Township Community Center
13950 Main Market Rd.
Burton, Ohio 44021
Phone: 440-834-8614

Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2011



Frank J. Gliha
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde
Chief Deputy Auditor

Geauga County, Ohio

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Frank J. Gliha

Geauga County Auditor

June 27, 2012

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 2011, the County was audited by the Auditor of State's Office. Their unqualified opinion is included in the financial section of this report.

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

Reporting Entity

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

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

Proudly serving the residents of Geauga County

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

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

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

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

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

The County serves as fiscal agent but is not financially accountable for the Gauga County Combined Health District and the Gauga County Soil and Water Conservation District, whose activities are included in this report as agency funds. Metzenbaum Sheltered Industries Workshop, a non-profit organization, has been included as a discretely presented component unit, based on the significant services and resources provided by the County.

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

The Emergency Management Agency, the Gauga/Trumbull Solid Waste District, and the Portage-Gauga Juvenile Detention and Rehabilitation Center are governmental joint ventures and the County Risk Sharing Authority, Inc., (CORSA) and the County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan are public entity risk pools in which the County participates. The County

serves as fiscal agent for the Geauga/Trumbull Solid Waste District, the Emergency Management Agency, and the Family First Council; therefore, they are reflected as agency funds within this report.

The 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 and Portage Partnership Incorporated are jointly governed organizations of the County.

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

The County Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

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

According to the Ohio Department of Development, Geauga County's population is estimated at 93,228 for 2011, which represents an 2.57 percent increase from the 2000 census figure of 90,895. The unemployment of the County as of December 31, 2011 was 6.50 percent. The State and National averages were 8.60 percent and 8.90 percent respectively. The County's unemployment rate ranks Geauga County with the fourth lowest in the State.

Long-Term Financial Planning

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

Relevant Financial Policies

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

Major Initiatives

In 2011, the Department of Community and Economic Development (CED), through a Formula Grant, provided funding to the City of Chardon for a partial demolition of the Chardon Custom Polymer building, to the Geauga County Fair Board for sidewalk improvements, to the Geauga County Habitat for Humanity to assist with the new construction of 2 single family homes in Middlefield, to Maple Leaf Community Residences to assist with private rehabilitation on 5 homes county-wide, to DDC Clinic, Inc. for DNA testing of 433 at risk clients, and to Community & Economic Development to assist 50 households with housing counseling and education, with 149 actually served.

Gauga CED is a HUD-approved counseling agency, providing Geauga County residents with budget, credit, predatory lending, and foreclosure counseling, as well as fair housing and financial literacy assistance. Geauga CED organized two Landlord/Tenant training workshops.

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

Also in 2011, four companies received Geauga County Revolving Loan Fund loans totaling \$585,823 resulting in the creation of 27 new jobs. In addition, 1 company received funding through the Local Revolving Loan Fund for \$75,000.

During 2011, the Office of the Geauga County Engineer completed the improvements on nine (9) projects covering nearly twenty (20) miles of roadway. Four (4) bridges were replaced. The total cost for the work performed in 2011 totaled over \$4.1 million. The county was able to utilize nearly \$1.9 million of state and federal aid to accomplish the road and bridge improvements. Four (4) projects were completed utilizing federal aid funding and three (3) projects with the help of State of Ohio Public Works funding.

No major reconstruction projects occurred in year 2011.

Asphalt resurfacing projects were completed for portions of Auburn Road, Aquilla Road, Chardon Windsor Road, Fairmount Road, Farmington Road, Butternut Road and Clay Street. The Office of the Geauga County Engineer also helped Thompson Township finance asphalt resurfacing projects on Dewey and Ledge Roads.

The bridge replacement work was completed on Taylor Wells Road, Hemlock Point Road, Radcliffe Road and Fox 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, 2010. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-first 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, 2011. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

Planning, coordinating, compiling, and completing this report is the responsibility of Chief Deputy Auditor, Ronald Leyde. I gratefully acknowledge his dedication and professionalism as well as those of the other members of the County Auditor's staff especially Bonnie Makowski, Beverly Sustar and Bob Kolcum, our resident artist.

Sincerely,



Frank J. Gliha
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2011

Board of Commissioners

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

Auditor

Frank J. Gliha

Clerk of Courts

Denise M. Kaminski

**Common Pleas Court
General Division**

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

**Common Pleas Court
Probate/Juvenile**

Honorable Timothy J. Grendell (1)

Coroner

Kevin M. Chartrand, M.D.

Engineer

Robert L. Phillips

Prosecuting Attorney

David P. Joyce

Recorder

Sharon C. Gingerich

Sheriff

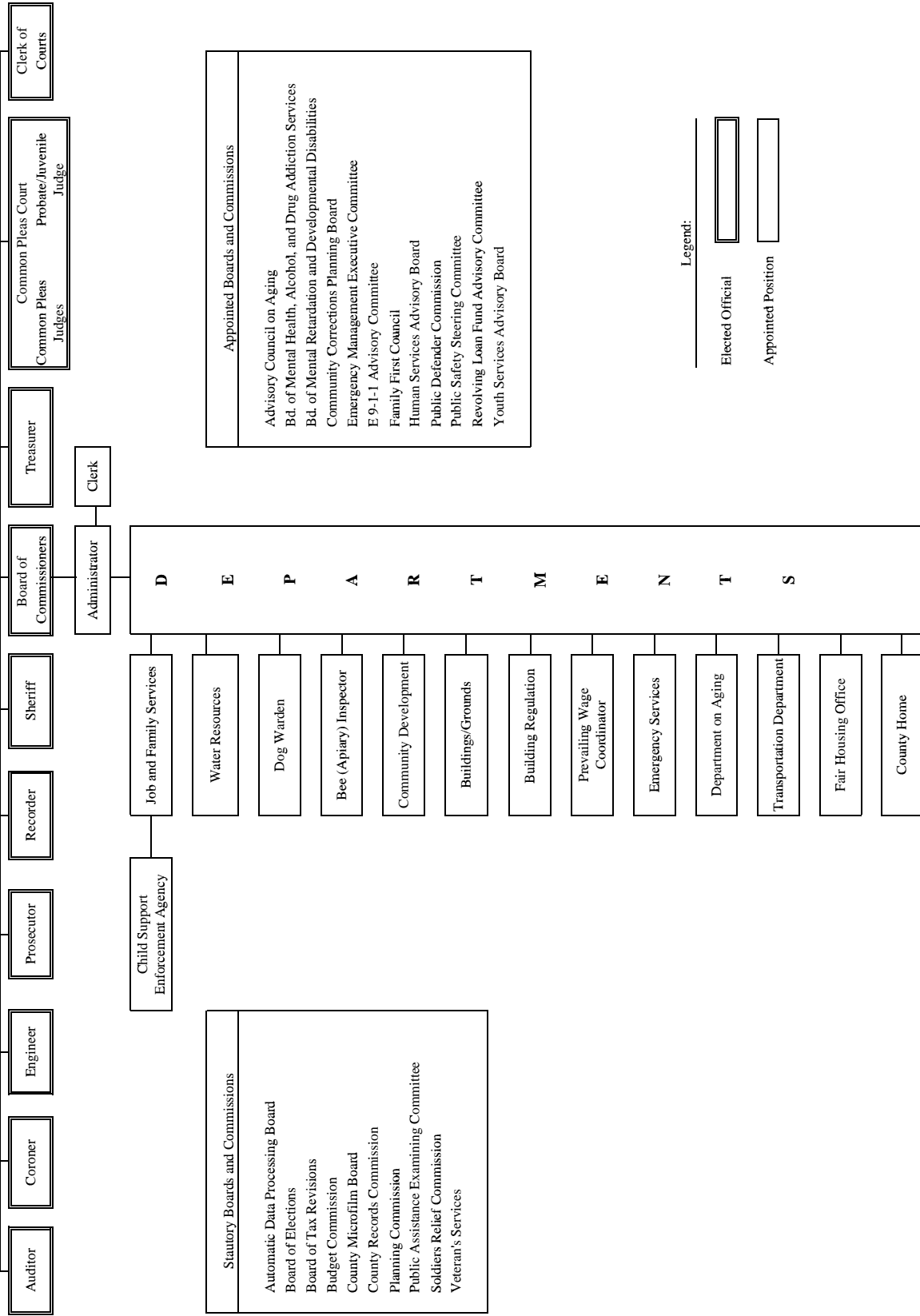
Daniel C. McClelland

Treasurer

Christopher P. Hitchcock

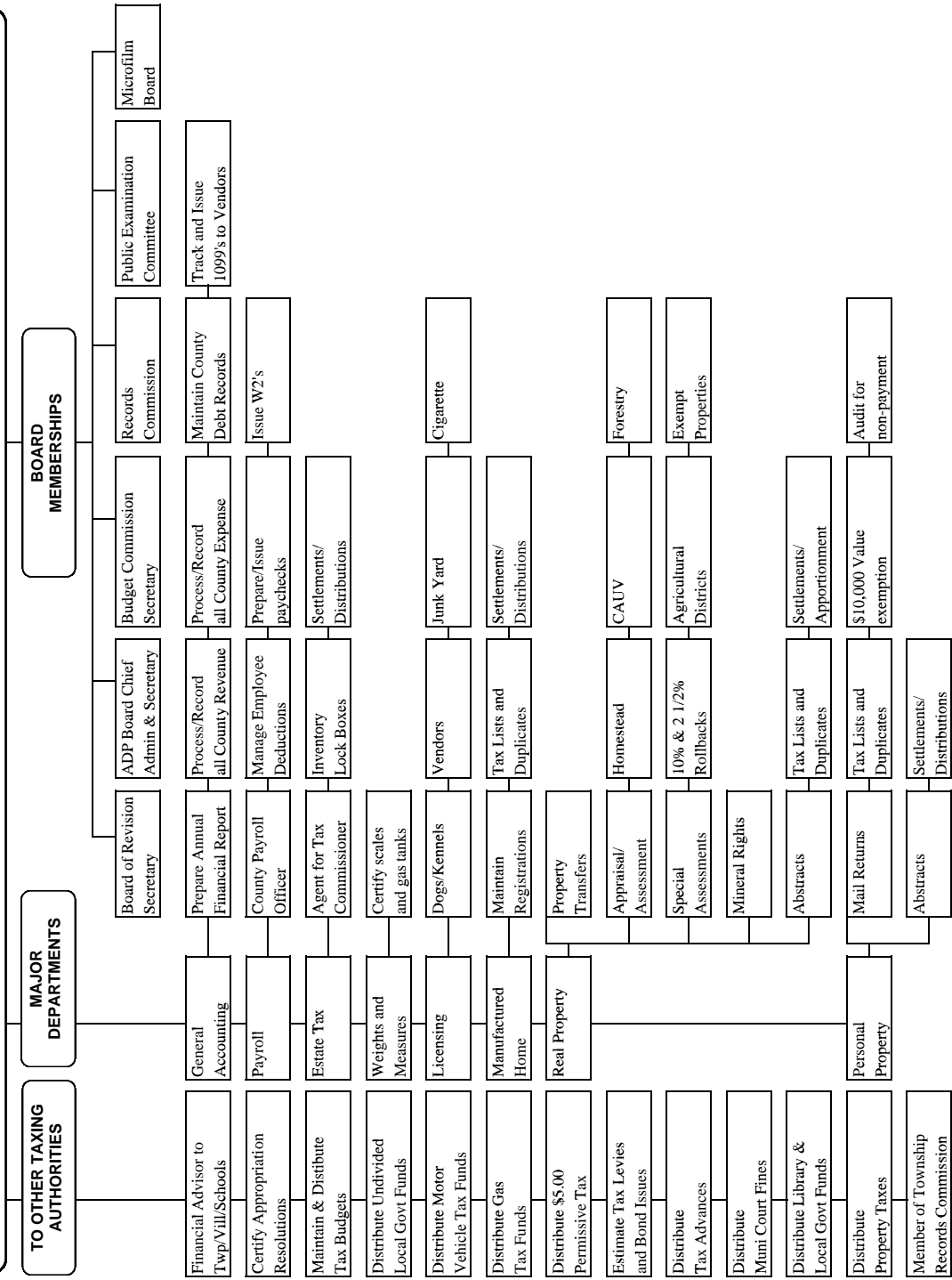
(1) Appointed to replace Honorable Charles "Chip" Henry September 21, 2011.
Must run in the 2012 November general election to serve the unexpired term ending February 8, 2015.

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



Legend:
 Elected Official
 Appointed Position

FRANK J. GLIHA, GEAGA 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, 2010

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.



Linda C. Danison

President

Jeffrey R. Emer

Executive Director

Financial Section



Dave Yost • 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, 2011, 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, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, the County implemented Governmental Accounting Standard Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and restated the December 31, 2010 fund balances of the governmental funds due to a change in fund structure. Also as described in Note 3, the County reclassified Capital Assets from the Water Resources Fund to the Water District Fund in the Enterprise Funds.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2012, 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.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361
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Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *Schedule of Condition Assessments of the County's Infrastructure* reported under the modified approach, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. 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. The financial section's combining and individual nonmajor fund statements and schedules are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 27, 2012

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 (Unaudited)

The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2011. 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 2011 are as follows:

- During 2011, the County implemented Governmental Accounting Standard Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" which recognizes constraints imposed upon the use of the resources in governmental funds and categorizes the constraints into five classifications.
- The County Engineer made improvement projects throughout the County involving 20 miles of roadway and the replacement of 4 bridges. The County was able to use over \$1.9 million in State and Federal grant monies to help offset these costs.
- Construction was completed on the Developmental Disabilities Transportation Facility. The County invested in new vehicles for several County departments including the Sheriff's Department, County Engineer and Department of Aging.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The economy has just begun to recover. This is evident with the decrease in the unemployment rate for the County.
- Overall, expenses decreased due to management continuing to diligently plan expenses, staying carefully within the County's revenues. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)*

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 2011?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 (Unaudited)

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

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

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

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

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

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are agency.

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

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

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 (Unaudited)

The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

(Table 1)
Net Assets
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current and Other Assets	\$81.39	\$81.43	\$6.55	\$5.73	\$87.94	\$87.16
Capital Assets, Net	168.48	160.14	36.79	38.04	205.27	198.18
<i>Total Assets</i>	<u>249.87</u>	<u>241.57</u>	<u>43.34</u>	<u>43.77</u>	<u>293.21</u>	<u>285.34</u>
Liabilities						
Current Liabilities	30.06	30.82	0.55	0.30	30.61	31.12
Long-term Liabilities						
Due within one Year	1.05	0.80	0.61	0.47	1.66	1.27
Due in More than one Year	4.06	4.80	15.54	16.13	19.60	20.93
<i>Total Liabilities</i>	<u>35.17</u>	<u>36.42</u>	<u>16.70</u>	<u>16.90</u>	<u>51.87</u>	<u>53.32</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	165.46	157.04	20.56	21.59	186.02	178.63
Restricted	37.10	37.87	0.00	0.00	37.10	37.87
Unrestricted	12.14	10.24	6.08	5.28	18.22	15.52
<i>Total Net Assets</i>	<u>\$214.70</u>	<u>\$205.15</u>	<u>\$26.64</u>	<u>\$26.87</u>	<u>\$241.34</u>	<u>\$232.02</u>

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. The major increase in capital assets is directly related to the County's commitment to undertake major capital projects to protect the health and safety of its residents.

In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2011 and 2010.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 (Unaudited)

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

	Governmental Activities		Business-Type		Total	
	2011	2010	2011	2010	2011	2010
Program Revenues						
Charges for Services and Sales	\$8.37	\$8.30	\$6.82	\$7.40	\$15.19	\$15.70
Operating Grants, Contributions and Interest	28.51	28.98	0.00	0.00	28.51	28.98
Capital Grants and Contributions	2.14	6.83	0.20	3.13	2.34	9.96
<i>Total Program Revenues</i>	<u>39.02</u>	<u>44.11</u>	<u>7.02</u>	<u>10.53</u>	<u>46.04</u>	<u>54.64</u>
General Revenues						
Property Taxes	25.86	24.93	0.00	0.00	25.86	24.93
Sales Taxes	11.42	11.31	0.00	0.00	11.42	11.31
Grants and Entitlements	2.44	2.96	0.00	0.00	2.44	2.96
Interest	0.69	0.94	0.01	0.01	0.70	0.95
Miscellaneous	2.24	2.95	0.08	0.20	2.32	3.15
<i>Total General Revenues</i>	<u>42.65</u>	<u>43.09</u>	<u>0.09</u>	<u>0.21</u>	<u>42.74</u>	<u>43.30</u>
<i>Total Revenues</i>	<u>81.67</u>	<u>87.20</u>	<u>7.11</u>	<u>10.74</u>	<u>88.78</u>	<u>97.94</u>
Program Expenses						
General Government:						
Legislative and Executive	8.80	12.50	0.00	0.00	8.80	12.50
Judicial	4.15	4.14	0.00	0.00	4.15	4.14
Public Safety	11.83	13.03	0.00	0.00	11.83	13.03
Public Works	7.51	15.54	0.00	0.00	7.51	15.54
Health	8.90	9.22	0.00	0.00	8.90	9.22
Human Services	29.77	28.50	0.00	0.00	29.77	28.50
Economic Development and Assistance	0.96	0.30	0.00	0.00	0.96	0.30
Interest and Fiscal Charges	0.15	0.20	0.00	0.00	0.15	0.20
Water Resources	0.00	0.00	6.34	6.17	6.34	6.17
Water District	0.00	0.00	1.04	0.42	1.04	0.42
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	<u>72.07</u>	<u>83.43</u>	<u>7.39</u>	<u>6.60</u>	<u>79.46</u>	<u>90.03</u>
<i>Increase in Net Assets before Transfers</i>	9.60	3.77	(0.28)	4.14	9.32	7.91
Transfers	<u>(0.05)</u>	<u>(0.08)</u>	<u>0.05</u>	<u>0.08</u>	<u>0.00</u>	<u>0.00</u>
<i>Change in Net Assets</i>	9.55	3.69	(0.23)	4.22	9.32	7.91
Net Assets Beginning of Year	<u>205.15</u>	<u>201.46</u>	<u>26.87</u>	<u>22.65</u>	<u>232.02</u>	<u>224.11</u>
Net Assets End of Year	<u>\$214.70</u>	<u>\$205.15</u>	<u>\$26.64</u>	<u>\$26.87</u>	<u>\$241.34</u>	<u>\$232.02</u>

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 a more accelerated rate than initially planned.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 (Unaudited)

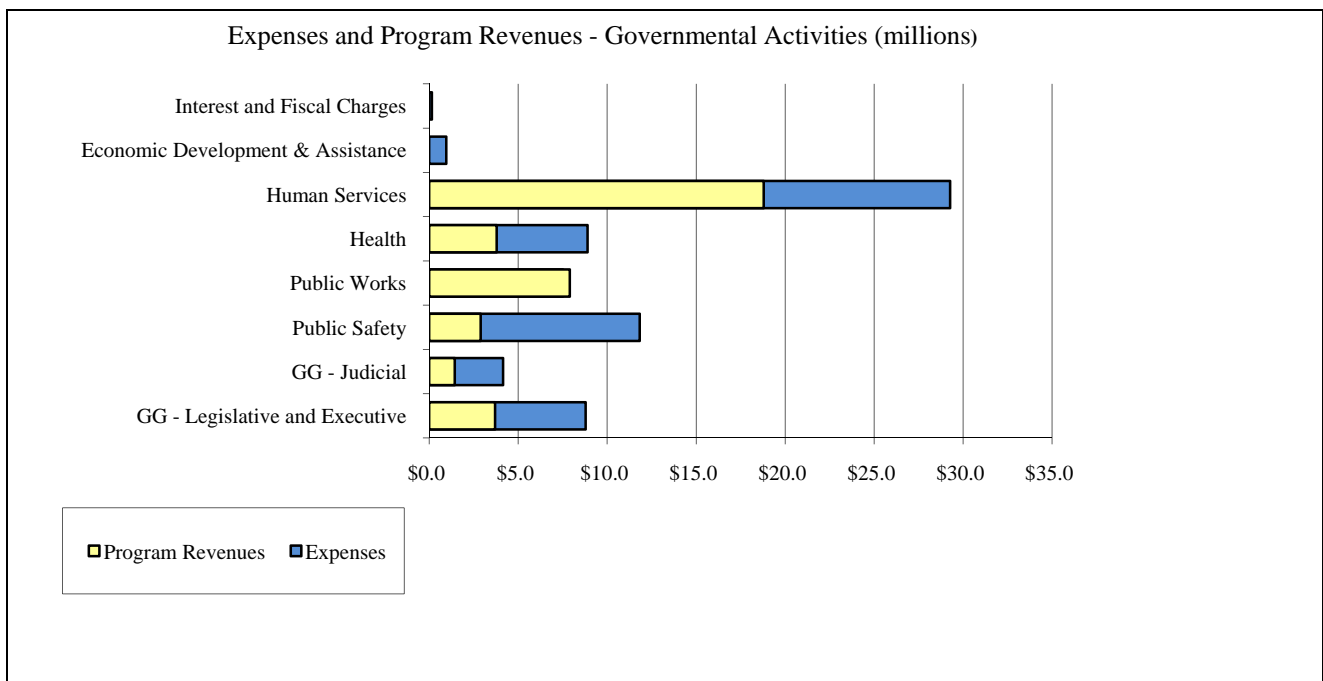
During 2011, real estate collections were up by approximately 3.7 percent from the previous year which resulted in overall collections increasing. This is due to an increase in new construction coming on to the tax duplicate as well as increases in assessed values.

While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. This is especially shown in the increase in sales tax revenue. Sales tax revenue within the County has increased 1 percent due to consumers spending more during the holiday seasons and as the economy makes a slow recovery.

The decrease in public works expenses is due to the Office of the Geauga County Engineer completing less asphalt resurfacing projects compared to the prior year as well as pavement marking and sign upgrades throughout the County. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. Please see the required supplementary information of this report for additional information on the County's reporting of infrastructure.

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

Geauga County's economy has been resilient in contrast to other counties in the State of Ohio. The key factor is the industrial growth the County experienced over the past two decades as well as the rural atmosphere that has attracted many residents from the greater Cleveland area to relocate in the County while still commuting to the Cleveland area for employment.



Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)*

Financial Analysis of the Government's Funds

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

Governmental Funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$38,781,438. \$6,199,409 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues exceeded expenditures due to cost reduction measures that were implemented as well as increases in property and sales tax collections. The increase in property tax revenues was a result of the County's diligent efforts to collect on delinquent properties. These changes were offset by an increase in transfers made to other governmental funds to provide additional resources to support various programs. This offset resulted in a fund balance increase of \$719,749.

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

Other Governmental Funds had a decrease in fund balance as the County continues to expend grant money to provide residents with dynamic services in an ever changing world.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. The decrease in the Water Resources fund can be attributed to the decrease in charges for services collections out pacing decreases in expenditures. The Water District fund decreased due to increased contractual commitments related to the construction of various projects. The Storm Water fund had a small decrease due to a decrease in charges for services collections compared to the prior year.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2011, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$1,937,887 higher than certification primarily due to conservative estimates in interest income, sales taxes and charges for services. Actual expenditures were \$1,387,805 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, 2011
(Unaudited)*

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2011 values compared to 2010.

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

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$4.52	\$4.52	\$0.96	\$0.96	\$5.48	\$5.48
Infrastructure	126.26	119.75	0.00	0.00	126.26	119.75
Construction in Progress	0.48	1.43	0.20	0.00	0.68	1.43
Buildings and Improvements	34.98	32.06	14.02	14.54	49.00	46.60
Machinery and Equipment	0.60	0.51	0.89	0.94	1.49	1.45
Vehicles	1.64	1.87	0.11	0.13	1.75	2.00
Water and Wastewater Lines	0.00	0.00	20.61	21.47	20.61	21.47
Total Capital Assets	\$168.48	\$160.14	\$36.79	\$38.04	\$205.27	\$198.18

The County continued the annual replacement of sheriff's cars as well as purchasing a 2011 Chevy Impala for the Aging department, three buses for the Transportation department and server vehicles for the County Engineers' department. The County also finished construction on the new Board of Developmental Disabilities Transportation Facility. These increases were offset by an additional year of depreciation being taken.

The County reports its roads and bridges infrastructure assets using the modified approach. The County has decided to use the modified approach because the assets are expected to continue to function indefinitely because of the current maintenance program in place. Roadways in the County are currently maintained on a five year rotation for improvement or major repair. However, this life can be extended or decreased based on the amount and type of traffic and the degree of maintenance, such as crack filling. See the Required Supplementary Information beginning on page 61 for additional information about the County's Infrastructure.

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

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2011
(Unaudited)*

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 97 percent of the structures have a bridge appraisal rating of five or more.

See Note 17 to the basic financial statements for additional information on the County's capital assets.

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	
	2011	2010	2011	2010	2011	2010
Special Assessment Bonds	\$1.64	\$1.97	\$0.00	\$0.00	\$1.64	\$1.97
General Obligation Bonds	0.52	0.59	0.00	0.00	0.52	0.59
Revenue Bonds	0.00	0.00	3.44	3.48	3.44	3.48
OPWC Loans	0.00	0.00	0.76	0.24	0.76	0.24
OWDA Loans	0.00	0.00	11.82	12.73	11.82	12.73
Capital Leases	0.03	0.02	0.00	0.00	0.03	0.02
Compensated Absences	2.92	3.03	0.13	0.15	3.05	3.18
Total	\$5.11	\$5.61	\$16.15	\$16.60	\$21.26	\$22.21

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

The County's overall legal debt margin was \$71.5 million. This is the additional amount of debt the County could issue.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2011 (Unaudited)



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 22 to the basic financial statements.

Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. 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, or visit the County Web Site:

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

Geauga County, Ohio

Statement of Net Assets December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,932,829	\$5,895,060	\$44,827,889	\$93,811
Cash and Cash Equivalents:				
In Segregated Accounts	29,458	0	29,458	0
Materials and Supplies Inventory	284,298	63,493	347,791	2,953
Accrued Interest Receivable	371,534	0	371,534	0
Accounts Receivable	180,842	602,625	783,467	15,053
Intergovernmental Receivable	6,570,240	0	6,570,240	0
Prepaid Items	113,759	0	113,759	2,191
Sales Taxes Receivable	5,649,339	0	5,649,339	0
Property Taxes Receivable	25,430,710	0	25,430,710	0
Special Assessments Receivable	1,611,056	0	1,611,056	0
Loans Receivable	2,209,730	0	2,209,730	0
Nondepreciable Capital Assets	131,260,481	1,159,459	132,419,940	0
Depreciable Capital Assets, Net	37,225,154	35,626,443	72,851,597	4,056
<i>Total Assets</i>	249,869,430	43,347,080	293,216,510	118,064
Liabilities				
Accounts Payable	553,355	60,389	613,744	0
Accrued Wages	578,600	27,710	606,310	6,702
Contracts Payable	945,051	281,362	1,226,413	0
Intergovernmental Payable	1,366,523	128,541	1,495,064	0
Accrued Interest Payable	18,382	52,241	70,623	0
Deferred Revenue	24,594,852	0	24,594,852	0
Notes Payable	2,004,467	0	2,004,467	0
Long-Term Liabilities:				
Due Within One Year	1,049,270	612,083	1,661,353	0
Due In More Than One Year	4,056,369	15,539,795	19,596,164	0
<i>Total Liabilities</i>	35,166,869	16,702,121	51,868,990	6,702
Net Assets				
Invested in Capital Assets, Net of Related Debt	165,455,274	20,561,770	186,017,044	0
Restricted for:				
Capital Projects	6,097,652	0	6,097,652	0
Debt Service	1,609,318	0	1,609,318	0
Mental Health	2,996,580	0	2,996,580	0
Children's Services	3,197,832	0	3,197,832	0
Public Assistance	463,199	0	463,199	0
Developmental Disabilities	9,285,615	0	9,285,615	0
Aging	1,872,995	0	1,872,995	0
Community Development Programs	3,342,345	0	3,342,345	0
Real Estate Assessment	1,488,654	0	1,488,654	0
Delinquent Tax	1,137,755	0	1,137,755	0
Motor Vehicle	2,768,360	0	2,768,360	0
Other Purposes	2,843,836	0	2,843,836	0
Unrestricted	12,143,146	6,083,189	18,226,335	111,362
<i>Total Net Assets</i>	\$214,702,561	\$26,644,959	\$241,347,520	\$111,362

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2011*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$8,794,782	\$3,630,260	\$75,372	\$0
Judicial	4,152,186	1,145,378	293,365	0
Public Safety	11,829,178	1,803,042	1,088,953	0
Public Works	7,512,922	113,010	5,646,437	2,142,773
Health	8,899,604	137,238	3,652,532	0
Human Services	29,768,718	1,543,932	17,754,794	0
Economic Development and Assistance	962,187	0	0	0
Interest and Fiscal Charges	151,257	0	0	0
<i>Total Governmental Activities</i>	<u>72,070,834</u>	<u>8,372,860</u>	<u>28,511,453</u>	<u>2,142,773</u>
Business-Type Activities:				
Water Resources	6,342,760	5,948,084	0	204,919
Water District	1,042,162	876,260	0	0
Storm Water	13,265	5,160	0	0
<i>Total Business-Type Activities</i>	<u>7,398,187</u>	<u>6,829,504</u>	<u>0</u>	<u>204,919</u>
<i>Total - Primary Government</i>	<u><u>\$79,469,021</u></u>	<u><u>\$15,202,364</u></u>	<u><u>\$28,511,453</u></u>	<u><u>\$2,347,692</u></u>
Component Unit				
Workshop	<u><u>\$577,444</u></u>	<u><u>\$583,381</u></u>	<u><u>\$271</u></u>	<u><u>\$0</u></u>

General Revenues

Property Taxes Levied for:

General Purposes

Aging

Children's Services Board

Mental Health

Developmental Disabilities

Capital Projects

Sales Tax Levied for:

General Purposes

911 Program

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$5,089,150)	\$0	(\$5,089,150)	\$0
(2,713,443)	0	(2,713,443)	0
(8,937,183)	0	(8,937,183)	0
389,298	0	389,298	0
(5,109,834)	0	(5,109,834)	0
(10,469,992)	0	(10,469,992)	0
(962,187)	0	(962,187)	0
(151,257)	0	(151,257)	0
<u>(33,043,748)</u>	<u>0</u>	<u>(33,043,748)</u>	<u>0</u>
0	(189,757)	(189,757)	0
0	(165,902)	(165,902)	0
<u>0</u>	<u>(8,105)</u>	<u>(8,105)</u>	<u>0</u>
0	(363,764)	(363,764)	0
<u>(33,043,748)</u>	<u>(363,764)</u>	<u>(33,407,512)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,208</u>
7,670,224	0	7,670,224	0
2,667,375	0	2,667,375	0
1,682,611	0	1,682,611	0
3,200,876	0	3,200,876	0
7,923,814	0	7,923,814	0
2,713,547	0	2,713,547	0
10,774,951	0	10,774,951	0
643,000	0	643,000	0
2,441,196	0	2,441,196	0
690,450	1,776	692,226	23
<u>2,237,595</u>	<u>87,478</u>	<u>2,325,073</u>	<u>4,483</u>
42,645,639	89,254	42,734,893	4,506
<u>(45,066)</u>	<u>45,066</u>	<u>0</u>	<u>0</u>
<u>42,600,573</u>	<u>134,320</u>	<u>42,734,893</u>	<u>4,506</u>
9,556,825	(229,444)	9,327,381	10,714
<u>205,145,736</u>	<u>26,874,403</u>	<u>232,020,139</u>	<u>100,648</u>
<u>\$214,702,561</u>	<u>\$26,644,959</u>	<u>\$241,347,520</u>	<u>\$111,362</u>

Geauga County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2011*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,345,470	\$9,477,390	\$23,017,338	\$38,840,198
Cash and Cash Equivalents:				
In Segregated Accounts	0	109	29,349	29,458
Materials and Supplies Inventory	135,494	74,047	74,757	284,298
Accrued Interest Receivable	371,534	0	0	371,534
Accounts Receivable	133,005	0	47,837	180,842
Interfund Receivable	25,000	0	31,552	56,552
Intergovernmental Receivable	1,073,440	736,397	4,760,403	6,570,240
Prepaid Items	113,759	0	0	113,759
Sales Taxes Receivable	5,649,339	0	0	5,649,339
Property Taxes Receivable	6,664,720	8,232,170	10,533,820	25,430,710
Special Assessments Receivable	0	0	1,611,056	1,611,056
Loans Receivable	0	0	2,209,730	2,209,730
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	92,631	0	0	92,631
Total Assets	\$20,604,392	\$18,520,113	\$42,315,842	\$81,440,347
Liabilities				
Accounts Payable	\$115,352	\$38,370	\$399,633	\$553,355
Accrued Wages	238,585	138,701	201,314	578,600
Contracts Payable	78,817	59,045	807,189	945,051
Intergovernmental Payable	301,328	495,627	569,568	1,366,523
Interfund Payable	0	0	56,552	56,552
Deferred Revenue	12,254,153	8,863,765	16,028,999	37,146,917
Accrued Interest Payable	0	0	7,444	7,444
Notes Payable	0	0	2,004,467	2,004,467
Total Liabilities	12,988,235	9,595,508	20,075,166	42,658,909
Fund Balances				
Nonspendable	341,884	74,047	74,757	490,688
Restricted	0	8,850,558	21,722,027	30,572,585
Committed	246,758	0	957,253	1,204,011
Assigned	314,745	0	0	314,745
Unassigned (Deficit)	6,712,770	0	(513,361)	6,199,409
Total Fund Balances	7,616,157	8,924,605	22,240,676	38,781,438
Total Liabilities and Fund Balances	\$20,604,392	\$18,520,113	\$42,315,842	\$81,440,347

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, 2011

Total Governmental Fund Balances		\$38,781,438
 <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.		168,485,635
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes	835,858	
Sales Taxes	4,933,645	
Intergovernmental	3,464,150	
Permissive Motor Vehicle Tax	1,802,930	
Special Assessments	<u>1,515,482</u>	
Total		12,552,065
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(10,938)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(520,000)	
Special Assessment Bonds	(1,637,562)	
Capital Lease Payable	(26,976)	
Compensated Absences	<u>(2,921,101)</u>	
Total		<u>(5,105,639)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$214,702,561</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$7,661,280	\$7,902,366	\$10,240,680	\$25,804,326
Sales Tax	10,544,156	0	643,000	11,187,156
Permissive Motor Vehicle License Tax	0	0	449,301	449,301
Charges for Services	3,802,087	408,199	3,333,322	7,543,608
Licenses and Permits	4,790	0	184,152	188,942
Fines and Forfeitures	157,747	0	272,925	430,672
Intergovernmental	2,897,166	10,341,169	20,633,445	33,871,780
Special Assessments	0	0	382,403	382,403
Interest	687,748	128	2,574	690,450
Rentals	161,623	0	47,594	209,217
Contributions and Donations	0	54,733	182,117	236,850
Other	986,778	76,856	1,173,961	2,237,595
<i>Total Revenues</i>	<u>26,903,375</u>	<u>18,783,451</u>	<u>37,545,474</u>	<u>83,232,300</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,306,235	0	2,197,127	10,503,362
Judicial	3,239,380	0	775,681	4,015,061
Public Safety	10,357,519	0	1,421,331	11,778,850
Public Works	152,888	0	6,201,193	6,354,081
Health	763,258	0	8,125,174	8,888,432
Human Services	312,425	16,448,109	12,614,787	29,375,321
Economic Development and Assistance	0	0	962,187	962,187
Capital Outlay	0	0	8,493,712	8,493,712
Debt Service:				
Principal Retirement	7,103	0	402,152	409,255
Interest and Fiscal Charges	0	0	153,255	153,255
<i>Total Expenditures</i>	<u>23,138,808</u>	<u>16,448,109</u>	<u>41,346,599</u>	<u>80,933,516</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,764,567</u>	<u>2,335,342</u>	<u>(3,801,125)</u>	<u>2,298,784</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	16,460	0	0	16,460
Transfers In	0	0	3,756,134	3,756,134
Transfers Out	(3,061,278)	(232,000)	(507,922)	(3,801,200)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,044,818)</u>	<u>(232,000)</u>	<u>3,248,212</u>	<u>(28,606)</u>
<i>Net Change in Fund Balances</i>	719,749	2,103,342	(552,913)	2,270,178
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>6,896,408</u>	<u>6,821,263</u>	<u>22,793,589</u>	<u>36,511,260</u>
<i>Fund Balances End of Year</i>	<u><u>\$7,616,157</u></u>	<u><u>\$8,924,605</u></u>	<u><u>\$22,240,676</u></u>	<u><u>\$38,781,438</u></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, 2011*

Net Change in Fund Balances - Total Governmental Funds	\$2,270,178
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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	12,006,069	
Depreciation	<u>(2,713,718)</u>	
 Total		 9,292,351

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(947,513)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:

Property Taxes	54,121	
Sales Taxes	230,795	
Intergovernmental	(1,076,361)	
Permissive Motor Vehicle Tax	(386,148)	
Special Assessments	<u>(381,982)</u>	
 Total		 (1,559,575)

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.	409,255
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,998
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Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	106,591
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Other financing sources, such as the inception of a capital lease, in the governmental funds increase long-term liabilities in the statement of net assets.	<u>(16,460)</u>
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<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$9,556,825</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,448,174	\$7,501,411	\$7,661,280	\$159,869
Sales Tax	10,000,000	10,000,000	10,422,580	422,580
Charges for Services	2,474,050	2,474,050	3,254,291	780,241
Licenses and Permits	4,800	4,800	4,800	0
Fines and Forfeitures	115,000	115,000	149,532	34,532
Intergovernmental	2,862,583	2,869,705	2,845,653	(24,052)
Interest	560,000	560,000	743,795	183,795
Rentals	165,000	165,000	161,623	(3,377)
Other	467,101	467,101	851,400	384,299
<i>Total Revenues</i>	<u>24,096,708</u>	<u>24,157,067</u>	<u>26,094,954</u>	<u>1,937,887</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,570,933	9,264,369	8,379,585	884,784
Judicial	3,059,404	3,070,475	2,943,508	126,967
Public Safety	10,165,013	10,434,858	10,271,466	163,392
Public Works	153,995	154,460	152,726	1,734
Health	831,456	831,687	756,758	74,929
Human Services	458,451	458,267	322,268	135,999
<i>Total Expenditures</i>	<u>24,239,252</u>	<u>24,214,116</u>	<u>22,826,311</u>	<u>1,387,805</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(142,544)</u>	<u>(57,049)</u>	<u>3,268,643</u>	<u>3,325,692</u>
Other Financing Sources (Uses)				
Advances In	2,805	2,805	2,805	0
Advances Out	(27,805)	(27,805)	(27,805)	0
Transfers In	2,044,144	44,144	0	(44,144)
Transfers Out	(1,807,190)	(3,782,817)	(3,061,278)	721,539
<i>Total Other Financing Sources (Uses)</i>	<u>211,954</u>	<u>(3,763,673)</u>	<u>(3,086,278)</u>	<u>677,395</u>
<i>Net Change in Fund Balance</i>	69,410	(3,820,722)	182,365	4,003,087
Fund Balances at Beginning of Year	4,451,537	4,451,537	4,451,537	0
Unexpended Prior Year Encumbrances	209,798	209,798	209,798	0
<i>Fund Balances at End of Year</i>	<u>\$4,730,745</u>	<u>\$840,613</u>	<u>\$4,843,700</u>	<u>\$4,003,087</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,833,837	\$7,926,275	\$7,902,366	(\$23,909)
Charges for Services	375,000	375,000	411,498	36,498
Intergovernmental	8,504,011	8,516,378	10,288,484	1,772,106
Interest	200	200	128	(72)
Contributions and Donations	85,000	85,000	54,733	(30,267)
Other	324,000	324,000	76,856	(247,144)
<i>Total Revenues</i>	17,122,048	17,226,853	18,734,065	1,507,212
Expenditures				
Current:				
Human Services	18,466,500	19,333,500	16,488,454	2,845,046
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,344,452)	(2,106,647)	2,245,611	4,352,258
Other Financing Uses				
Transfers Out	(220,000)	(322,000)	(232,000)	90,000
<i>Net Change in Fund Balance</i>	(1,564,452)	(2,428,647)	2,013,611	4,442,258
Fund Balances at Beginning of Year	7,050,821	7,050,821	7,050,821	0
Unexpended Prior Year Encumbrances	100,539	100,539	100,539	0
<i>Fund Balances at End of Year</i>	\$5,586,908	\$4,722,713	\$9,164,971	\$4,442,258

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Assets Enterprise Funds December 31, 2011

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,132,622	\$737,310	\$25,128	\$5,895,060
Materials and Supplies Inventory	63,493	0	0	63,493
Accounts Receivable	545,631	56,994	0	602,625
<i>Total Current Assets</i>	5,741,746	794,304	25,128	6,561,178
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	1,159,459	0	0	1,159,459
Depreciable Capital Assets, Net	29,062,155	6,564,288	0	35,626,443
<i>Total Noncurrent Assets</i>	30,221,614	6,564,288	0	36,785,902
<i>Total Assets</i>	35,963,360	7,358,592	25,128	43,347,080
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	57,253	3,136	0	60,389
Accrued Wages	26,715	822	173	27,710
Contracts Payable	268,005	13,357	0	281,362
Intergovernmental Payable	70,551	57,695	295	128,541
Accrued Interest Payable	52,241	0	0	52,241
Revenue Bonds Payable	43,000	0	0	43,000
OWDA Loans Payable	514,364	0	0	514,364
OPWC Loans Payable	54,719	0	0	54,719
<i>Total Current Liabilities</i>	1,086,848	75,010	468	1,162,326
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	128,966	1,464	0	130,430
Revenue Bonds Payable	3,403,000	0	0	3,403,000
OWDA Loans Payable	11,310,172	0	0	11,310,172
OPWC Loans Payable	696,193	0	0	696,193
<i>Total Long-Term Liabilities</i>	15,538,331	1,464	0	15,539,795
<i>Total Liabilities</i>	16,625,179	76,474	468	16,702,121
Net Assets				
Invested in Capital Assets, Net of Related Debt	13,997,482	6,564,288	0	20,561,770
Unrestricted	5,340,699	717,830	24,660	6,083,189
<i>Total Net Assets</i>	\$19,338,181	\$7,282,118	\$24,660	\$26,644,959

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2011*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$4,883,008	\$773,237	\$5,160	\$5,661,405
Tap-In Fees	265,664	103,023	0	368,687
Special Assessments	799,412	0	0	799,412
Other	40,925	46,553	0	87,478
<i>Total Operating Revenues</i>	<u>5,989,009</u>	<u>922,813</u>	<u>5,160</u>	<u>6,916,982</u>
Operating Expenses				
Personal Services	1,880,883	95,823	10,595	1,987,301
Materials and Supplies	388,877	57,990	0	446,867
Contractual Services	2,221,283	640,713	270	2,862,266
Depreciation	1,289,066	243,340	0	1,532,406
Other	76,419	4,296	2,400	83,115
<i>Total Operating Expenses</i>	<u>5,856,528</u>	<u>1,042,162</u>	<u>13,265</u>	<u>6,911,955</u>
<i>Operating Income (Loss)</i>	<u>132,481</u>	<u>(119,349)</u>	<u>(8,105)</u>	<u>5,027</u>
Non-Operating Revenues (Expenses)				
Interest	1,776	0	0	1,776
Interest and Fiscal Charges	(486,232)	0	0	(486,232)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(484,456)</u>	<u>0</u>	<u>0</u>	<u>(484,456)</u>
<i>Loss before Transfers and Capital Contributions</i>	(351,975)	(119,349)	(8,105)	(479,429)
Capital Contributions	204,919	0	0	204,919
Transfers In	80,000	0	8,000	88,000
Transfers Out	0	(42,934)	0	(42,934)
<i>Change in Net Assets</i>	(67,056)	(162,283)	(105)	(229,444)
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>19,405,237</u>	<u>7,444,401</u>	<u>24,765</u>	<u>26,874,403</u>
<i>Net Assets End of Year</i>	<u><u>\$19,338,181</u></u>	<u><u>\$7,282,118</u></u>	<u><u>\$24,660</u></u>	<u><u>\$26,644,959</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, 2011*

	Water Resources	Water District	Storm Water	Total
Increase in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,052,429	\$875,460	\$5,835	\$6,933,724
Other Cash Receipts	43,444	46,553	0	89,997
Cash Payments to Employees for Services	(1,883,418)	(112,226)	(10,603)	(2,006,247)
Cash Payments for Goods and Services	(2,434,087)	(634,482)	(270)	(3,068,839)
Other Cash Payments	(71,212)	(5,962)	(2,400)	(79,574)
<i>Net Cash Provided by (Used in) Operating Activities</i>	1,707,156	169,343	(7,438)	1,869,061
Cash Flows from Noncapital Financing Activities				
Transfers In	80,000	0	8,000	88,000
Transfers Out	0	(42,934)	0	(42,934)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	80,000	(42,934)	8,000	45,066
Cash Flows from Capital and Related Financing Activities				
Related Financing Activities				
Capital Grants	204,919	0	0	204,919
Proceeds from OPWC Loans	569,380	0	0	569,380
Principal Paid on Revenue Bonds	(38,000)	0	0	(38,000)
Interest Paid on Revenue Bonds	(153,137)	0	0	(153,137)
Principal Paid on OPWC Loans	(54,719)	0	0	(54,719)
Principal Paid on OWDA Loans	(902,273)	0	0	(902,273)
Interest Paid on OWDA Loans	(333,856)	0	0	(333,856)
Payments for Capital Acquisitions	(282,529)	0	0	(282,529)
<i>Net Cash Used in Capital and Related Financing Activities</i>	(990,215)	0	0	(990,215)
Cash Flows from Investing Activities				
Interest on Investments	1,776	0	0	1,776
<i>Net Increase in Cash and Cash Equivalents</i>	798,717	126,409	562	925,688
<i>Cash and Cash Equivalents Beginning of Year</i>	4,333,905	610,901	24,566	4,969,372
<i>Cash and Cash Equivalents End of Year</i>	\$5,132,622	\$737,310	\$25,128	\$5,895,060

(continued)

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2011*

	Water Resources	Water District	Storm Water	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$132,481	(\$119,349)	(\$8,105)	\$5,027
Adjustments:				
Depreciation	1,289,066	243,340	0	1,532,406
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	106,864	(800)	675	106,739
Materials and Supplies Inventory	(3,569)	0	0	(3,569)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	28,341	2,034	0	30,375
Contracts Payable	132,085	5,405	0	137,490
Accrued Wages	4,038	(1,313)	24	2,749
Compensated Absences Payable	(9,091)	(13,592)	0	(22,683)
Intergovernmental Payable	26,941	53,618	(32)	80,527
<i>Total Adjustments</i>	<u>1,574,675</u>	<u>288,692</u>	<u>667</u>	<u>1,864,034</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>\$1,707,156</u></u>	<u><u>\$169,343</u></u>	<u><u>(\$7,438)</u></u>	<u><u>\$1,869,061</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2011

Assets	
Equity in Pooled Cash and Cash Equivalents	\$21,147,292
Cash and Cash Equivalents in Segregated Accounts	1,482,599
Property Taxes Receivable	177,900,681
Special Assessments Receivable	2,343,474
	<hr/>
<i>Total Assets</i>	<u><u>\$202,874,046</u></u>
Liabilities	
Intergovernmental Payable	\$182,985,064
Undistributed Monies	18,687,024
Due to Others	155,978
Payroll Withholdings	1,045,980
	<hr/>
<i>Total Liabilities</i>	<u><u>\$202,874,046</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2011*

Note 1. Description of Geauga County and Reporting Entity

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

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

Reporting Entity

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 13, 14, 15 and 25 to the Basic Financial Statements and are excluded from the accompanying financial statements.

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

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

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

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

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

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

Note 2. Summary of Significant Accounting Policies

The financial statements of Geauga County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The 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, 2011

Basis of Presentation

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

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

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

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

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

Fund Accounting

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements *December 31, 2011*

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

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

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

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

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

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

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

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

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

Measurement Focus

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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.

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 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred 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, 2011, but which were levied to finance year 2012 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, 2011

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

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

Cash and Cash Equivalents

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

During 2011, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), federal home loan bank bonds, federal farm credit bank bonds and commercial paper.

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2011.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2011 amounted to \$687,748 which includes \$573,572 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 has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

Restricted Assets

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

Capital Assets

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

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

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

<u>Description</u>	<u>Estimated Lives</u>
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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

Compensated Absences

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

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

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

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance or resolution) of County Commission. Those committed amounts cannot be used for any other purpose unless the County Commission removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. Constraints imposed on the use of committed amounts are imposed by County Commission, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the County Commission.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

Interfund Balances

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

Estimates

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Internal Activity

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

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

Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources in place when original and final appropriations were passed by the Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

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 enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include the operation of the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water resources, the water district and storm water. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

Extraordinary and Special Items

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

Contributions of Capital

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

Note 3. Changes in Accounting Principles and Restatements

Changes in Accounting Principles

For 2011, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and Statement No. 59 "Financial Instrument Omnibus".

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County's financial statements.

GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments by updating and improving existing standards regarding financial reporting of certain financial instruments and external investment pools. The implementation of this statement did not result in any change in the County's financial statements.

Restatements

The implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as they were previously reported.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

	General	Developmental Disabilities	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balance at December 31, 2010	\$6,232,168	\$6,821,263	\$23,457,829	\$36,511,260
Change in Fund Structure	664,240	0	(664,240)	0
Adjusted Fund Balance at December 31, 2010	\$6,896,408	\$6,821,263	\$22,793,589	\$36,511,260

During 2011, it was determined that capital assets needed to be reclassified in the enterprise funds. This restatement had the following effect on net assets as they were previously reported.

	Water Resources	Water District	Storm Water	Total Business-Type
Net Assets, December 31, 2010	\$20,089,237	\$6,760,401	\$24,765	\$26,874,403
Capital Assets	(684,000)	684,000	0	0
Adjusted Net Assets, December 31, 2010	\$19,405,237	\$7,444,401	\$24,765	\$26,874,403

Note 4 – Accountability and Compliance

Accountability

The construction capital projects fund had a deficit of \$513,361 due to the issuance of jail construction notes. Once the notes are retired, the deficit will be eliminated.

Compliance

The transportation capital grant capital projects fund had original appropriations in excess of original estimated resources plus carryover balances in the amount of \$111,744 in violation of Section 5705.39, Ohio Revised Code.

Note 5 - Fund Balances

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$92,631	\$0	\$0	\$92,631
Prepays	113,759	0	0	113,759
Inventory	135,494	74,047	74,757	284,298
<i>Total Nonspendable</i>	341,884	74,047	74,757	490,688
<i>Restricted for</i>				
County Courts	0	0	482,118	482,118
Economic Development	0	0	3,369,694	3,369,694
Public Safety	0	0	389,044	389,044
Health Services	0	8,850,558	2,424,973	11,275,531
Human Services	0	0	6,211,353	6,211,353
Street Maintenance	0	0	1,588,256	1,588,256
Tax Administration	0	0	2,671,153	2,671,153
Debt Service Payments	0	0	1,651,229	1,651,229
Capital Improvements	0	0	2,737,541	2,737,541
Other Purposes	0	0	196,666	196,666
<i>Total Restricted</i>	0	8,850,558	21,722,027	30,572,585
<i>Committed to</i>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	200,689	0	0	200,689
Public Safety	0	0	141,527	141,527
Human Services	0	0	11,890	11,890
Capital Improvements	0	0	802,504	802,504
Other Purposes	11,408	0	1,332	12,740
<i>Total Committed</i>	246,758	0	957,253	1,204,011
<i>Assigned to</i>				
Other Purposes	314,745	0	0	314,745
<i>Unassigned (Deficit)</i>	6,712,770	0	(513,361)	6,199,409
<i>Total Fund Balances (Deficit)</i>	\$7,616,157	\$8,924,605	\$22,240,676	\$38,781,438

Note 6. Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances-in and Advances-out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
7. Budgetary revenues and expenditures for the county recorder micrographics and certificate of title funds are classified to the general fund for GAAP reporting.

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

Net Change in Fund Balances

	General	Developmental Disabilities
GAAP Basis	\$719,749	\$2,103,342
Net Adjustment for Revenue Accruals	(1,409,559)	(49,386)
Beginning Fair Value Adjustment for Investments	109,290	0
Ending Fair Value Adjustment for Investments	(137,747)	0
Beginning Unrecorded Cash	190,940	0
Ending Unrecorded Cash	(123,082)	0
Advances In	2,805	0
Advances Out	(27,805)	0
Net Adjustment for Expenditure Accruals	1,222,194	272,074
Excess of Revenues Under Expenditures		
County Recorder Micrographics	2,336	0
Certificate of Title	149,728	0
Encumbrances	(516,484)	(312,419)
Budget Basis	\$182,365	\$2,013,611

Note 7. 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, 2011

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - 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, 2011

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, \$32,752,956 of the County's bank balance of \$52,451,772 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

Investments are reported at fair value. As of December 31, 2011, the County had the following investments:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

	<u>Fair Value</u>	<u>Maturity</u>	<u>Moody Rating</u>	<u>Percent of Total Investments</u>
STAR Ohio	\$9,000,000	Average 57 Days	N/A	N/A
Federal Home Loan Bank Bonds	4,129,040	More than One Year	Aaa	25.61%
Federal Farm Credit Bank Bonds	1,996,520	More than One Year	Aaa	12.38%
Commercial Paper	<u>999,047</u>	Less Than One Year	P-2	6.20%
Total Portfolio	<u><u>\$16,124,607</u></u>			

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

Credit Risk The Moody's ratings of the County's investments are listed in the table above. STAR Ohio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

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

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer.

Component Unit

At year-end, the carrying amount of the component unit's deposits was \$93,811. The entire balance was covered by federal depository insurance.

Note 8. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes are levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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. 2011 public utility property taxes which became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$11.20 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2011 property tax receipts were based are as follows:

Real Property	\$3,027,940,300
Public Utility Personal Property	<u>65,637,020</u>
Total Assessed Value	<u><u>\$3,093,577,320</u></u>

The County Treasurer collects property tax on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2011, and for which there is an enforceable legal claim. In the general fund, the developmental disabilities fund, the mental health fund, the children's services levy fund, the aging fund and the road and bridge fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 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 revenue while the remainder of the receivable is deferred.

Note 9. Permissive Sales and Use Tax

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. On September 4, 2008 the Commissioners extended the additional ¼ percent that was due to expire on January 31, 2009 for an additional 5 years to fund operations of the County's radio communications systems. Sales and use tax revenue is credited to the General fund and the 911 Program special revenue fund.

Note 10. Receivables

Receivables at December 31, 2011 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Loans expected to be collected in more than one year amount to \$2,090,502 in the revolving loan special revenue fund. At December 31, 2011 there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$1,327,892 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$4,901.

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

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Fund	
Property Tax Rollbacks and Exemptions	\$468,679
Local Government and Revenue Assistance	448,289
Grant	129,002
Miscellaneous	18,129
Commercial Activity Tax	9,341
Total General Fund	<u>1,073,440</u>
Special Revenue Funds	
Developmental Disabilities	736,397
Care and Custody	49,736
911 Program	22,110
Pre-Sentence Investigative Reporting	13,000
Motor Vehicle License	2,246,116
Mental Health	901,291
Children's Services Levy	227,741
Transportation Administration	158,933
Aging	313,564
DARE	15,312
Violence Prevention	32,462
Total Special Revenue Funds	<u>4,716,662</u>
Capital Projects Funds	
Road and Bridge	187,126
Community Development Block Grant	270,736
Transportation Capital Grant	322,276
Total Capital Projects Funds	<u>780,138</u>
<i>Total Governmental Activities</i>	<u><u>\$6,570,240</u></u>

Note 11. Related Party Transactions

During 2011, 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 \$402,131.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2011*

Note 12. Contingent Liabilities

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

Note 13. Joint Ventures

Emergency Management Agency

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2011, the County contributed \$55,498 to the agency, which represents 15.67 percent of the total contributions.

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 2011. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Portage-Geauga Juvenile Detention and Rehabilitation Center

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the “Center”) is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A Joint Board of Trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2011, the County contributed \$322,112 to the Center, which represents 14.77 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2011*

Note 14. Public Entity Risk Pools

County Risk Sharing Authority

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

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

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

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

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

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

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

Note 15. Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2011, the County contributed \$30,014, which represents .52 percent of total contributions.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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 2011, the Airport received sufficient revenues and no additional funds were needed.

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Ashland, Cuyahoga, Columbiana, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of the Board of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2011, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from Geauga County.

Family First Council

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of 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 2011, the County Commissioners contributed \$40,868, which represents 3.12 percent of total contributions.

Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)

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

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2011*

Note 16. Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Water District	Other Governmental Funds	
Major Funds					
Water Resources	\$80,000	\$0	\$0	\$0	\$80,000
Storm Water	8,000	0	0	0	8,000
Other Governmental Funds	2,973,278	232,000	42,934	507,922	3,756,134
Totals	\$3,061,278	\$232,000	\$42,934	\$507,922	\$3,844,134

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

Interfund Balances

Interfund balances at December 31, 2011, 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	Other Governmental Funds	
Other Governmental Funds	\$25,000	\$31,552	\$56,552

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,515,621	\$0	\$0	\$4,515,621
Infrastructure	119,747,015	7,461,373	(946,913)	126,261,475
Construction in Progress	1,435,189	483,385	(1,435,189)	483,385
<i>Total Nondepreciable Capital Assets</i>	<u>125,697,825</u>	<u>7,944,758</u>	<u>(2,382,102)</u>	<u>131,260,481</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	52,846,998	4,312,190	(7,592)	57,151,596
Machinery and Equipment	11,550,606	463,343	(765,830)	11,248,119
Vehicles	7,221,502	720,967	(524,291)	7,418,178
<i>Total Depreciable Capital Assets</i>	<u>71,619,106</u>	<u>5,496,500</u>	<u>(1,297,713)</u>	<u>75,817,893</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(20,785,654)	(1,383,683)	7,592	(22,161,745)
Machinery and Equipment	(11,038,858)	(375,719)	765,230	(10,649,347)
Vehicles	(5,351,622)	(954,316)	524,291	(5,781,647)
<i>Total Accumulated Depreciation</i>	<u>(37,176,134)</u>	<u>(2,713,718)</u>	<u>1,297,113</u>	<u>(38,592,739)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>34,442,972</u>	<u>2,782,782</u>	<u>(600)</u>	<u>37,225,154</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$160,140,797</u>	<u>\$10,727,540</u>	<u>(\$2,382,702)</u>	<u>\$168,485,635</u>
	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	0	202,684	0	202,684
<i>Total Nondepreciable Capital Assets</i>	<u>956,775</u>	<u>202,684</u>	<u>0</u>	<u>1,159,459</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	20,779,208	0	0	20,779,208
Machinery and Equipment	2,636,604	78,095	(44,742)	2,669,957
Vehicles	1,437,254	1,750	0	1,439,004
Water and Wastewater Lines	34,306,875	0	0	34,306,875
<i>Total Depreciable Capital Assets</i>	<u>59,159,941</u>	<u>79,845</u>	<u>(44,742)</u>	<u>59,195,044</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(6,236,656)	(519,480)	0	(6,756,136)
Machinery and Equipment	(1,693,072)	(88,206)	0	(1,781,278)
Vehicles	(1,307,616)	(65,047)	44,742	(1,327,921)
Water and Wastewater Lines	(12,843,593)	(859,673)	0	(13,703,266)
<i>Total Accumulated Depreciation</i>	<u>(22,080,937)</u>	<u>(1,532,406)</u>	<u>44,742</u>	<u>(23,568,601)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>37,079,004</u>	<u>(1,452,561)</u>	<u>0</u>	<u>35,626,443</u>
<i>Business Type Activities Capital Assets, Net</i>	<u>\$38,035,779</u>	<u>(\$1,249,877)</u>	<u>\$0</u>	<u>\$36,785,902</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$986,737
Judicial	37,991
Public Safety	287,164
Public Works	532,891
Health	34,824
Human Services	834,111
Total	<u>\$2,713,718</u>

Note 18. Employee Retirement Systems

Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.00 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010 and 2009 were \$3,589,332, \$3,200,144 and \$3,076,456, respectively. For 2011, 91.70 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$138,807 made by the County and \$99,148 made by plan members.

State Teachers Retirement System (STRS)

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended December 31, 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

The County's required contributions to STRS Ohio for the fiscal years ended December 31, 2011, 2010 and 2009 were \$126,865, \$148,127 and \$160,469, respectively. For 2011, 97.67 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions made to STRS Ohio for the DC and combined Plans for 2011 were \$7,091 made by the County and \$5,065 made by the plan members.

Note 19. Postemployment Benefits

Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent from 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010 and 2009 were \$1,435,733, \$1,821,094 and \$2,224,514, respectively. For 2011, 91.70 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

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 on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2011, 2010 and 2009 were \$9,759, \$11,394 and \$12,344 respectively. For 2011, 97.67 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

Note 20. Other Employee Benefits

Compensated Absences

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

Twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 30 days, to employees who meet all necessary requirements to retire. For employees covered by the collective bargaining unit in the Sheriff's office, thirty-three (33) percent of the accumulated, unused sick leave is paid, up to a maximum of 90 days, to employees who meet all necessary requirements to retire.

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Health Care Benefits

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

Note 21. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2011, follows:

	Balance 12/31/10	Issued	Retired	Balance 12/31/11
Governmental Activities				
<i>Debt Service Fund:</i>				
Library Construction 4.27%	\$180,000	\$0	\$180,000	\$0
<i>Capital Projects Funds:</i>				
Jail Construction 1.5%	2,500,000	0	2,500,000	0
Premium	11,997	0	11,997	0
Jail Construction 1%	0	2,000,000	0	2,000,000
Premium	0	7,116	2,649	4,467
<i>Total</i>	<u>\$2,691,997</u>	<u>\$2,007,116</u>	<u>\$2,694,646</u>	<u>\$2,004,467</u>

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

Note 22. Long-Term Debt

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16 %	\$536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
<i>Revenue Bonds:</i>				
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2019
McFarland Creek	2011	0.00	569,380	2031

Changes in the County's long-term obligations during the year ended December 31, 2011, consist of the following:

	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
Governmental Activities					
<i>General Obligation Bonds:</i>					
Human Services Building Improvements	\$585,000	\$0	\$65,000	\$520,000	\$65,000
<i>Special Assessment Bonds:</i>					
Sanitary Sewer - Aquilla	100,100	0	7,700	92,400	7,700
Sanitary Sewer - Aquilla	2,002	0	154	1,848	154
Sanitary Sewer - Improvement	440,000	0	140,000	300,000	145,000
Sanitary Sewer - Chagrin Falls Park	427,612	0	9,298	418,314	9,786
Sanitary Sewer - Bainbridge	1,005,000	0	180,000	825,000	190,000
<i>Total Special Assessment Bonds</i>	1,974,714	0	337,152	1,637,562	352,640
Other Long-Term Obligations:					
Capital Lease	17,619	16,460	7,103	26,976	7,926
Compensated Absences	3,027,692	288,148	394,739	2,921,101	623,704
<i>Total Other Long-Term Obligations</i>	3,045,311	304,608	401,842	2,948,077	631,630
<i>Total Governmental Activities</i>	\$5,605,025	\$304,608	\$803,994	\$5,105,639	\$1,049,270

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

	Outstanding 12/31/10	Additions	Reductions	Outstanding 12/31/11	Amounts Due in One Year
Business Type Activities					
OWDA Loans					
Chagrin Heights	\$261,084	\$0	\$35,763	\$225,321	\$37,266
Bellwood Sewer	572,874	0	55,182	517,692	57,131
Valley View	2,352,044	0	200,208	2,151,836	207,276
Auburn Corners	1,500,361	0	113,985	1,386,376	118,009
County Water Tower	177,051	0	15,996	161,055	16,564
Water Treatment Plant	469,834	0	38,765	431,069	40,395
McFarland Treatment Plant	6,582,854	0	406,176	6,176,678	0
Waterline Installation	309,806	0	13,540	296,266	14,238
Hunting Valley	500,901	0	22,658	478,243	23,485
<i>Total OWDA Loans</i>	<u>12,726,809</u>	<u>0</u>	<u>902,273</u>	<u>11,824,536</u>	<u>514,364</u>
Revenue Bonds					
Sanitary Sewer	3,370,000	0	30,000	3,340,000	35,000
Burton Lakes	114,000	0	8,000	106,000	8,000
<i>Total Revenue Bonds</i>	<u>3,484,000</u>	<u>0</u>	<u>38,000</u>	<u>3,446,000</u>	<u>43,000</u>
Other Long-Term Obligations					
OPWC Loan - Valley View	236,251	0	26,250	210,001	26,250
OPWC Loan - McFarland Creek	0	569,380	28,469	540,911	28,469
Compensated Absences	153,113	18,885	41,568	130,430	0
<i>Total Other Long-Term Obligations</i>	<u>389,364</u>	<u>588,265</u>	<u>96,287</u>	<u>881,342</u>	<u>54,719</u>
<i>Total Business-Type Activities</i>	<u>\$16,600,173</u>	<u>\$588,265</u>	<u>\$1,036,560</u>	<u>\$16,151,878</u>	<u>\$612,083</u>

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

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

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, certificate of title, child support enforcement, criminal investigation, community development programs, motor vehicle license, county home, court technology, delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, intensive supervision, mental health, developmental disabilities, real estate assessment, transportation, violence prevention and pretrial release. Capital Leases will be paid from the general fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2011 are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2012	\$65,000	\$23,568	\$352,640	\$89,793
2013	65,000	20,566	373,154	70,146
2014	65,000	17,628	228,694	49,355
2015	65,000	14,690	244,263	36,575
2016	65,000	11,784	19,862	22,922
2017 - 2021	195,000	17,628	109,458	98,497
2022 - 2026	0	0	106,359	69,280
2027 - 2031	0	0	117,080	41,657
2032 - 2034	0	0	86,052	9,190
Total	\$520,000	\$105,864	\$1,637,562	\$487,415

Business-Type Activities

	OWDA Loans		Revenue Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
2012	\$514,364	\$202,674	\$43,000	\$151,425	\$54,719
2013	533,310	183,728	49,000	149,494	54,719
2014	552,959	164,076	50,000	147,294	54,719
2015	573,342	143,697	55,000	145,044	54,719
2016	594,477	108,558	55,000	142,575	54,719
2017 - 2021	2,562,746	297,063	299,000	674,587	221,096
2022 - 2026	296,727	37,335	295,000	609,219	142,345
2027 - 2031	19,933	361	365,000	537,469	113,876
2032 - 2036	0	0	460,000	449,750	0
2037 - 2041	0	0	570,000	340,156	0
2042 - 2046	0	0	705,000	204,531	0
2047 - 2049	0	0	500,000	42,875	0
Total	\$5,647,858	\$1,137,492	\$3,446,000	\$3,594,419	\$750,912

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of this agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the McFarland Treatment Plant loan is \$6,176,678.

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2049. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$14,576,681. Principal and interest paid for the current year were \$1,481,985, total net revenues were \$1,423,323 and total revenues were \$5,990,785.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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, 2011, are an overall debt margin of \$71,524,662; and an unvoted debt margin of \$26,621,002.

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$183,308,562 at December 31, 2011 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

Note 23. Capital Leases

The County has entered into three interest free leases for copiers. These lease obligations meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2011 was \$30,362.

The following is a schedule of the future minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2011:

	Governmental Activities
2012	\$7,926
2013	7,926
2014	7,009
2015	3,292
2016	823
Present Value of Lease Payments	<u>\$26,976</u>

Note 24. Risk Management

Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracts with CORSA (County Risk Sharing Authority) for all property and liability coverage including automobiles, equipment breakdown, crime, direct physical loss or damage and direct physical loss or damage. The Travelers Insurance Company insures boilers.

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2011

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

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

Note 25. Related Organizations

Geauga County Public Library

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2011.

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 2011.

Note 26. Contractual Commitments

As of December 31, 2011, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
800 System Digital Upgrade	\$4,301,097	\$430,110	\$3,870,987
Transit Communications	312,316	280,228	32,088
Thompson WWTP	271,755	213,167	58,588
Karvo Paving	451,876	438,024	13,852
Opalocka WWTP Improvements	1,247,000	110,509	1,136,491
Infirmiry Creek WWTP Expansion	1,810,000	258,961	1,551,039
Geauga Permanent Supportive Housing	1,992,000	170,250	1,821,750
Backup Generator	54,061	48,211	5,850
School Renovation	85,031	78,724	6,307
	<u>\$10,525,136</u>	<u>\$2,028,184</u>	<u>\$8,496,952</u>

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2011*

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 2011 for the preservation of these assets.

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

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating and an overall appraisal rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain bridges in the County where ninety-five percent (95%) of the structures have an overall bridge appraisal rating of 5 or more. The most recent assessment found that ninety-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>	<u>Lane Miles</u>
Failed	0		
Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	2	
Fair	5	14	2.9
Satisfactory	6	42	42.7
Good	7	23	83.5
Very Good	8	80	83.5
Excellent	9	27	23.4
Total		<u>188</u>	<u>236</u>

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2011*

The following summarizes the overall ratings as of December 31, 2011, 2010 and 2009:

Condition Assessment	2011		2010		2009	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	236	100%	227.6	100%	227.6	100%
Less than Fair	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	186	99%	184	97%	185	98%
Less than Fair	2	1%	5	3%	4	2%

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roads and bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2011	\$10,726,005	\$8,060,364	\$2,665,641
2010	10,940,837	9,239,941	1,700,896
2009	10,700,006	7,859,566	2,840,440
2008	10,937,329	9,467,800	1,469,529
2007	11,497,234	9,915,615	1,581,619

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

Community Development Administration - To account for and report federal grant revenue expended for administrative costs of the community development grant program. To account for initial loans made by the County to local businesses and the subsequent repayment of these loans.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

Motor Vehicle License - To account for and report revenue derived from the motor vehicle license tax, gasoline taxes and interest revenue. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs. To account for interest earned on real estate taxes held in escrow.

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

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

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

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

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

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

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

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

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

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

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

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

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

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:

***Indigent Guardianship
Drug Law Enforcement***

***Education and Enforcement
Juvenile Indigent Drivers***

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Other Public Safety Funds (continued)

DARE Grant

Commissary

Sheriff K-9 Unit

Law Enforcement Block Grant

Concealed Handgun

Violence Prevention

Chardon Tower

PreTrial Release

Law Enforcement Assistance

Criminal Investigation

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

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

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,810,544	\$1,651,229	\$5,555,565	\$23,017,338
Cash and Cash Equivalents:				
In Segregated Accounts	29,349	0	0	29,349
Materials and Supplies Inventory	74,757	0	0	74,757
Accounts Receivable	28,089	0	19,748	47,837
Interfund Receivable	31,552	0	0	31,552
Intergovernmental Receivable	3,980,265	0	780,138	4,760,403
Property Taxes Receivable	7,731,074	0	2,802,746	10,533,820
Special Assessments Receivable	0	1,611,056	0	1,611,056
Loans Receivable	2,209,730	0	0	2,209,730
<i>Total Assets</i>	<u>\$29,895,360</u>	<u>\$3,262,285</u>	<u>\$9,158,197</u>	<u>\$42,315,842</u>
Liabilities				
Accounts Payable	\$391,300	\$0	\$8,333	\$399,633
Accrued Wages	201,314	0	0	201,314
Contracts Payable	303,804	0	503,385	807,189
Intergovernmental Payable	569,568	0	0	569,568
Interfund Payable	31,552	0	25,000	56,552
Deferred Revenue	10,835,059	1,611,056	3,582,884	16,028,999
Accrued Interest Payable	0	0	7,444	7,444
Notes Payable	0	0	2,004,467	2,004,467
<i>Total Liabilities</i>	<u>12,332,597</u>	<u>1,611,056</u>	<u>6,131,513</u>	<u>20,075,166</u>
Fund Balances				
Nonspendable	74,757	0	0	74,757
Restricted	17,333,257	1,651,229	2,737,541	21,722,027
Committed	154,749	0	802,504	957,253
Unassigned (Deficit)	0	0	(513,361)	(513,361)
<i>Total Fund Balances</i>	<u>17,562,763</u>	<u>1,651,229</u>	<u>3,026,684</u>	<u>22,240,676</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$29,895,360</u>	<u>\$3,262,285</u>	<u>\$9,158,197</u>	<u>\$42,315,842</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$7,534,500	\$0	\$2,706,180	\$10,240,680
Permissive Sales Tax	643,000	0	0	643,000
Permissive Motor Vehicle License Tax	449,301	0	0	449,301
Charges for Services	3,333,322	0	0	3,333,322
Licenses and Permits	184,152	0	0	184,152
Fines and Forfeitures	219,476	0	53,449	272,925
Intergovernmental	18,075,309	190,955	2,367,181	20,633,445
Special Assessments	421	381,982	0	382,403
Interest	1,649	0	925	2,574
Rentals and Royalties	47,594	0	0	47,594
Contributions and Donations	182,117	0	0	182,117
Other	1,110,024	563	63,374	1,173,961
<i>Total Revenues</i>	<u>31,780,865</u>	<u>573,500</u>	<u>5,191,109</u>	<u>37,545,474</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,197,127	0	0	2,197,127
Judicial	775,681	0	0	775,681
Public Safety	1,421,331	0	0	1,421,331
Public Works	6,201,193	0	0	6,201,193
Health	8,125,174	0	0	8,125,174
Human Services	12,614,787	0	0	12,614,787
Economic Development and Assistance	962,187	0	0	962,187
Capital Outlay	0	0	8,493,712	8,493,712
Debt Service:				
Principal Retirement	0	402,152	0	402,152
Interest and Fiscal Charges	0	136,811	16,444	153,255
<i>Total Expenditures</i>	<u>32,297,480</u>	<u>538,963</u>	<u>8,510,156</u>	<u>41,346,599</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(516,615)</u>	<u>34,537</u>	<u>(3,319,047)</u>	<u>(3,801,125)</u>
Other Financing Sources (Uses)				
Transfers In	2,039,258	103,992	1,612,884	3,756,134
Transfers Out	(367,346)	0	(140,576)	(507,922)
<i>Total Other Financing Sources (Uses)</i>	<u>1,671,912</u>	<u>103,992</u>	<u>1,472,308</u>	<u>3,248,212</u>
<i>Net Change in Fund Balances</i>	<u>1,155,297</u>	<u>138,529</u>	<u>(1,846,739)</u>	<u>(552,913)</u>
<i>Fund Balances Beginning of Year</i>	<u>16,407,466</u>	<u>1,512,700</u>	<u>4,873,423</u>	<u>22,793,589</u>
<i>Fund Balances End of Year</i>	<u>\$17,562,763</u>	<u>\$1,651,229</u>	<u>\$3,026,684</u>	<u>\$22,240,676</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,700,445	\$1,171,447	\$1,151,592
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	9,125	0	1,096
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	2,209,730
	<u>0</u>	<u>0</u>	<u>2,209,730</u>
<i>Total Assets</i>	<u>\$1,709,570</u>	<u>\$1,171,447</u>	<u>\$3,362,418</u>
Liabilities			
Accounts Payable	\$138,233	\$23,796	\$1,459
Accrued Wages	12,006	1,916	2,745
Contracts Payable	10,523	93	
Intergovernmental Payable	11,511	2,661	2,390
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>172,273</u>	<u>28,466</u>	<u>6,594</u>
Fund Balances			
Nonspendable	9,125	0	1,096
Restricted	1,528,172	1,142,981	3,354,728
Committed	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u>1,537,297</u>	<u>1,142,981</u>	<u>3,355,824</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,709,570</u>	<u>\$1,171,447</u>	<u>\$3,362,418</u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Court Technology</u>
\$88,470	\$1,332	\$58,307	\$6,510	\$150,718	\$92,851
0	0	0	0	0	0
0	0	560	0	0	8,831
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	49,736	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$88,470</u>	<u>\$1,332</u>	<u>\$58,867</u>	<u>\$6,510</u>	<u>\$200,454</u>	<u>\$101,682</u>
\$0	\$0	\$456	\$221	\$360	\$437
0	0	1,836	654	1,875	2,192
0	0	0	0	4,187	0
0	0	1,875	635	14,353	2,127
0	0	0	0	0	0
0	0	0	0	49,736	0
<u>0</u>	<u>0</u>	<u>4,167</u>	<u>1,510</u>	<u>70,511</u>	<u>4,756</u>
0	0	560	0	0	8,831
88,470	0	54,140	5,000	129,943	88,095
0	1,332	0	0	0	0
<u>88,470</u>	<u>1,332</u>	<u>54,700</u>	<u>5,000</u>	<u>129,943</u>	<u>96,926</u>
<u>\$88,470</u>	<u>\$1,332</u>	<u>\$58,867</u>	<u>\$6,510</u>	<u>\$200,454</u>	<u>\$101,682</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011*

	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets			
Equity in Pooled Cash and			
Cash Equivalents	\$15,231	\$17,448	\$25,845
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	768	854	1,185
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<i>\$15,999</i>	<i>\$18,302</i>	<i>\$27,030</i>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	647	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<i>647</i>	<i>0</i>	<i>0</i>
Fund Balances			
Nonspendable	0	0	0
Restricted	15,352	18,302	27,030
Committed	0	0	0
<i>Total Fund Balances</i>	<i>15,352</i>	<i>18,302</i>	<i>27,030</i>
<i>Total Liabilities and Fund Balances</i>	<i>\$15,999</i>	<i>\$18,302</i>	<i>\$27,030</i>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$275	\$125	\$133,803	\$5,821	\$151,555	\$843
0	0	0	0	0	0
0	0	0	0	1,496	0
0	0	5,552	345	0	0
0	0	0	0	0	0
0	0	0	0	22,110	13,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$275</u>	<u>\$125</u>	<u>\$139,355</u>	<u>\$6,166</u>	<u>\$175,161</u>	<u>\$13,843</u>
\$0	\$0	\$0	\$0	\$293	\$0
0	0	850	0	8,188	405
0	0	0	0	4,007	0
0	0	815	0	10,721	343
0	0	0	0	0	0
0	0	0	0	0	13,000
<u>0</u>	<u>0</u>	<u>1,665</u>	<u>0</u>	<u>23,209</u>	<u>13,748</u>
0	0	0	0	1,496	0
275	125	137,690	6,166	150,456	95
0	0	0	0	0	0
<u>275</u>	<u>125</u>	<u>137,690</u>	<u>6,166</u>	<u>151,952</u>	<u>95</u>
<u>\$275</u>	<u>\$125</u>	<u>\$139,355</u>	<u>\$6,166</u>	<u>\$175,161</u>	<u>\$13,843</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011*

	800 System Communication	Motor Vehicle License	Ditch Maintenance
Assets			
Equity in Pooled Cash and Cash Equivalents	\$63,627	\$937,179	\$11,983
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	8,031	0
Accounts Receivable	0	3,405	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	2,246,116	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$63,627</u>	<u>\$3,194,731</u>	<u>\$11,983</u>
Liabilities			
Accounts Payable	\$8,542	\$24,969	\$0
Accrued Wages	983	60,086	0
Contracts Payable	10,007	4,425	0
Intergovernmental Payable	6,022	92,822	0
Interfund Payable	0	0	0
Deferred Revenue	0	1,802,930	0
	<u>0</u>	<u>1,802,930</u>	<u>0</u>
<i>Total Liabilities</i>	<u>25,554</u>	<u>1,985,232</u>	<u>0</u>
Fund Balances			
Nonspendable	0	8,031	0
Restricted	0	1,201,468	11,983
Committed	38,073	0	0
	<u>38,073</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u>38,073</u>	<u>1,209,499</u>	<u>11,983</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$63,627</u>	<u>\$3,194,731</u>	<u>\$11,983</u>

<u>Dog and Kennel</u>	<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>
\$66,577	\$1,746	\$2,327,721	\$3,078,127	\$908,138	\$241,321
0	0	0	0	0	0
8,487	0	7,812	0	0	10,320
1,450	0	0	4,091	0	497
0	0	0	0	0	28,912
0	0	901,291	227,741	0	158,933
0	0	3,199,064	1,866,121	0	0
0	0	0	0	0	0
<u>\$76,514</u>	<u>\$1,746</u>	<u>\$6,435,888</u>	<u>\$5,176,080</u>	<u>\$908,138</u>	<u>\$439,983</u>
\$1,707	\$0	\$27,502	\$60,361	\$306	\$9,772
2,942	0	5,936	740	8,682	12,492
1,361	0	57,152	86,092	748	12,573
2,903	0	185,189	25,911	19,713	31,966
0	0	0	0	0	0
0	0	3,788,184	2,093,862	0	105,378
<u>8,913</u>	<u>0</u>	<u>4,063,963</u>	<u>2,266,966</u>	<u>29,449</u>	<u>172,181</u>
8,487	0	7,812	0	0	10,320
59,114	1,746	2,364,113	2,909,114	878,689	257,482
0	0	0	0	0	0
<u>67,601</u>	<u>1,746</u>	<u>2,371,925</u>	<u>2,909,114</u>	<u>878,689</u>	<u>267,802</u>
<u>\$76,514</u>	<u>\$1,746</u>	<u>\$6,435,888</u>	<u>\$5,176,080</u>	<u>\$908,138</u>	<u>\$439,983</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011*

	Aging	County Home	Public Assistance
Assets			
Equity in Pooled Cash and			
Cash Equivalents	\$1,769,602	\$26,920	\$738,268
Cash and Cash Equivalents			
In Segregated Accounts	0	0	29,349
Materials and Supplies Inventory	9,375	3,726	5,798
Accounts Receivable	2,970	2,404	1,931
Interfund Receivable	2,640	0	0
Intergovernmental Receivable	313,564	0	0
Property Taxes Receivable	2,665,889	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<i>\$4,764,040</i>	<i>\$33,050</i>	<i>\$775,346</i>
Liabilities			
Accounts Payable	\$71,410	\$3,203	\$9,564
Accrued Wages	19,974	7,070	43,198
Contracts Payable	57,690	0	44,136
Intergovernmental Payable	65,386	7,161	74,987
Interfund Payable	28,390	0	3,162
Deferred Revenue	2,940,248	0	0
<i>Total Liabilities</i>	<i>3,183,098</i>	<i>17,434</i>	<i>175,047</i>
Fund Balances			
Nonspendable	9,375	3,726	5,798
Restricted	1,571,567	0	594,501
Committed	0	11,890	0
<i>Total Fund Balances</i>	<i>1,580,942</i>	<i>15,616</i>	<i>600,299</i>
<i>Total Liabilities and Fund Balances</i>	<i>\$4,764,040</i>	<i>\$33,050</i>	<i>\$775,346</i>

<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Law Library Resources</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$14,966	\$374,805	\$120,966	\$355,980	\$15,810,544
0	0	0	0	29,349
0	0	0	100	74,757
0	0	622	2,015	28,089
0	0	0	0	31,552
0	0	0	47,774	3,980,265
0	0	0	0	7,731,074
0	0	0	0	2,209,730
<u>\$14,966</u>	<u>\$374,805</u>	<u>\$121,588</u>	<u>\$405,869</u>	<u>\$29,895,360</u>
\$0	\$0	\$1,844	\$6,865	\$391,300
0	0	740	5,804	201,314
0	0	10,163	0	303,804
0	0	645	9,432	569,568
0	0	0	0	31,552
0	0	0	41,721	10,835,059
<u>0</u>	<u>0</u>	<u>13,392</u>	<u>63,822</u>	<u>12,332,597</u>
0	0	0	100	74,757
14,966	374,805	108,196	238,493	17,333,257
<u>0</u>	<u>0</u>	<u>0</u>	<u>103,454</u>	<u>154,749</u>
<u>14,966</u>	<u>374,805</u>	<u>108,196</u>	<u>342,047</u>	<u>17,562,763</u>
<u>\$14,966</u>	<u>\$374,805</u>	<u>\$121,588</u>	<u>\$405,869</u>	<u>\$29,895,360</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	Escrow Interest
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,754,809	296,353	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	75,022	0
Special Assessments	0	0	0	0
Interest	0	0	853	302
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	2,574	0	539,919	0
<i>Total Revenues</i>	<u>1,757,383</u>	<u>296,353</u>	<u>615,794</u>	<u>302</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,560,464	225,210	247,418	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	898,303	0
<i>Total Expenditures</i>	<u>1,560,464</u>	<u>225,210</u>	<u>1,145,721</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>196,919</u>	<u>71,143</u>	<u>(529,927)</u>	<u>302</u>
Other Financing Sources (Uses)				
Transfers In	0	0	109,287	0
Transfers Out	0	0	(7,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>101,787</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	196,919	71,143	(428,140)	302
<i>Fund Balances Beginning of Year</i>	<u>1,340,378</u>	<u>1,071,838</u>	<u>3,783,964</u>	<u>88,168</u>
<i>Fund Balances End of Year</i>	<u>\$1,537,297</u>	<u>\$1,142,981</u>	<u>\$3,355,824</u>	<u>\$88,470</u>

<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Court Technology</u>	<u>Juvenile Recovery</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,688	0	0	0
0	0	0	0	0	0
0	0	0	0	0	7,938
0	32,276	43,176	243,459	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
350	0	0	0	0	0
0	1,065	0	0	369	0
<u>350</u>	<u>33,341</u>	<u>46,864</u>	<u>243,459</u>	<u>369</u>	<u>7,938</u>
0	0	0	0	0	0
0	121,686	46,041	270,598	260,015	13,559
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>121,686</u>	<u>46,041</u>	<u>270,598</u>	<u>260,015</u>	<u>13,559</u>
350	(88,345)	823	(27,139)	(259,646)	(5,621)
0	91,921	0	0	260,000	0
0	0	(5,061)	0	0	0
<u>0</u>	<u>91,921</u>	<u>(5,061)</u>	<u>0</u>	<u>260,000</u>	<u>0</u>
350	3,576	(4,238)	(27,139)	354	(5,621)
982	51,124	9,238	157,082	96,572	20,973
<u>\$1,332</u>	<u>\$54,700</u>	<u>\$5,000</u>	<u>\$129,943</u>	<u>\$96,926</u>	<u>\$15,352</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, 2011*

	Juvenile Court Special Projects	Probate Court Special Projects	Juvenile Interlock and Alcohol	Common Pleas Indigent Driver
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	10,157	14,445	75	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>10,157</u>	<u>14,445</u>	<u>75</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,157</u>	<u>14,445</u>	<u>75</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	10,157	14,445	75	0
<i>Fund Balances Beginning of Year</i>	<u>8,145</u>	<u>12,585</u>	<u>200</u>	<u>125</u>
<i>Fund Balances End of Year</i>	<u><u>\$18,302</u></u>	<u><u>\$27,030</u></u>	<u><u>\$275</u></u>	<u><u>\$125</u></u>

Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting	800 System Communication	Motor Vehicle License
\$0	\$0	\$0	\$0	\$0	\$0
0	0	643,000	0	0	0
0	0	0	0	0	449,301
81,264	1,105	0	0	0	24,628
0	0	0	0	0	0
0	0	0	0	0	62,233
0	0	203,050	13,000	0	5,486,615
0	0	0	0	0	0
0	0	0	0	0	494
0	0	0	0	47,594	0
0	0	0	0	0	0
0	0	0	0	16,678	26,297
<u>81,264</u>	<u>1,105</u>	<u>846,050</u>	<u>13,000</u>	<u>64,272</u>	<u>6,049,568</u>
0	0	0	0	0	0
63,782	0	0	0	0	0
0	0	743,893	12,905	219,078	0
0	0	0	0	0	6,201,193
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>63,782</u>	<u>0</u>	<u>743,893</u>	<u>12,905</u>	<u>219,078</u>	<u>6,201,193</u>
<u>17,482</u>	<u>1,105</u>	<u>102,157</u>	<u>95</u>	<u>(154,806)</u>	<u>(151,625)</u>
0	5,061	0	0	132,000	223,000
0	0	0	0	0	0
0	5,061	0	0	132,000	223,000
17,482	6,166	102,157	95	(22,806)	71,375
120,208	0	49,795	0	60,879	1,138,124
<u>\$137,690</u>	<u>\$6,166</u>	<u>\$151,952</u>	<u>\$95</u>	<u>\$38,073</u>	<u>\$1,209,499</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, 2011*

	Ditch Maintenance	Dog and Kennel	EPA Water Pollution	Mental Health
Revenues				
Property Taxes	\$0	\$0	\$0	\$3,196,584
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	1,594	0	0
Licenses and Permits	0	127,917	0	0
Fines and Forfeitures	0	7,727	0	0
Intergovernmental	0	0	0	3,815,877
Special Assessments	421	0	0	0
Interest	0	0	0	0
Rentals and Royalties	0	0	0	0
Contributions and Donations	0	66,530	0	0
Other	0	22,648	0	183,769
<i>Total Revenues</i>	<u>421</u>	<u>226,416</u>	<u>0</u>	<u>7,196,230</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	244,580	0	7,880,594
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>244,580</u>	<u>0</u>	<u>7,880,594</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>421</u>	<u>(18,164)</u>	<u>0</u>	<u>(684,364)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	416,420
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>416,420</u>
<i>Net Change in Fund Balances</i>	421	(18,164)	0	(267,944)
<i>Fund Balances Beginning of Year</i>	<u>11,562</u>	<u>85,765</u>	<u>1,746</u>	<u>2,639,869</u>
<i>Fund Balances End of Year</i>	<u>\$11,983</u>	<u>\$67,601</u>	<u>\$1,746</u>	<u>\$2,371,925</u>

Children's Services Levy	Child Support Enforcement	Transportation Administration	Aging	County Home	Public Assistance
\$1,674,120	\$0	\$0	\$2,663,796	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	424,555	454,143	381	256,654	0
0	0	0	0	0	0
0	0	0	0	0	0
2,242,722	711,034	923,387	842,741	0	3,099,123
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,356	0	0	83,774	13,406	0
59,808	14	7,916	123,767	880	51,541
<u>3,979,006</u>	<u>1,135,603</u>	<u>1,385,446</u>	<u>3,714,459</u>	<u>270,940</u>	<u>3,150,664</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,532,987	717,327	1,331,375	2,929,044	598,736	3,505,318
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>3,532,987</u>	<u>717,327</u>	<u>1,331,375</u>	<u>2,929,044</u>	<u>598,736</u>	<u>3,505,318</u>
<u>446,019</u>	<u>418,276</u>	<u>54,071</u>	<u>785,415</u>	<u>(327,796)</u>	<u>(354,654)</u>
0	0	53,045	0	277,000	399,938
<u>0</u>	<u>(310,343)</u>	<u>(18,000)</u>	<u>0</u>	<u>0</u>	<u>(26,442)</u>
<u>0</u>	<u>(310,343)</u>	<u>35,045</u>	<u>0</u>	<u>277,000</u>	<u>373,496</u>
446,019	107,933	89,116	785,415	(50,796)	18,842
<u>2,463,095</u>	<u>770,756</u>	<u>178,686</u>	<u>795,527</u>	<u>66,412</u>	<u>581,457</u>
<u>\$2,909,114</u>	<u>\$878,689</u>	<u>\$267,802</u>	<u>\$1,580,942</u>	<u>\$15,616</u>	<u>\$600,299</u>

(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, 2011*

	Farmland Preservation	Municipal Road Tax	Law Library Resources
Revenues			
Property Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	138,110
Intergovernmental	0	96,669	0
Special Assessments	0	0	0
Interest	0	0	0
Rentals and Royalties	0	0	0
Contributions and Donations	0	0	0
Other	0	0	1,009
<i>Total Revenues</i>	0	96,669	139,119
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	164,035
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	63,884	0	0
<i>Total Expenditures</i>	63,884	0	164,035
<i>Excess of Revenues Over (Under) Expenditures</i>	(63,884)	96,669	(24,916)
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0
<i>Net Change in Fund Balances</i>	(63,884)	96,669	(24,916)
<i>Fund Balances Beginning of Year</i>	78,850	278,136	133,112
<i>Fund Balances End of Year</i>	\$14,966	\$374,805	\$108,196

Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$7,534,500
0	643,000
0	449,301
9,471	3,333,322
56,235	184,152
3,468	219,476
247,158	18,075,309
0	421
0	1,649
0	47,594
15,701	182,117
71,770	1,110,024
<u>403,803</u>	<u>31,780,865</u>
0	2,197,127
0	775,681
445,455	1,421,331
0	6,201,193
0	8,125,174
0	12,614,787
<u>0</u>	<u>962,187</u>
<u>445,455</u>	<u>32,297,480</u>
<u>(41,652)</u>	<u>(516,615)</u>
71,586	2,039,258
<u>0</u>	<u>(367,346)</u>
<u>71,586</u>	<u>1,671,912</u>
29,934	1,155,297
<u>312,113</u>	<u>16,407,466</u>
<u>\$342,047</u>	<u>\$17,562,763</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,505,856	\$310,669	\$1,837,405	\$971,103
Accounts Receivable	0	3,748	16,000	0
Intergovernmental Receivable	0	0	187,126	0
Property Taxes Receivable	0	0	2,802,746	0
<i>Total Assets</i>	<u>\$1,505,856</u>	<u>\$314,417</u>	<u>\$4,843,277</u>	<u>\$971,103</u>
Liabilities				
Accounts Payable	\$6,306	\$0	\$1,900	\$127
Contracts Payable	1,000	0	0	430,110
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	2,989,872	0
Accrued Interest Payable	7,444	0	0	0
Notes Payable	2,004,467	0	0	0
<i>Total Liabilities</i>	<u>2,019,217</u>	<u>0</u>	<u>2,991,772</u>	<u>430,237</u>
Fund Balances				
Restricted	0	314,417	1,851,505	0
Committed	0	0	0	540,866
Unassigned (Deficit)	(513,361)	0	0	0
<i>Total Fund Balances</i>	<u>(513,361)</u>	<u>314,417</u>	<u>1,851,505</u>	<u>540,866</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,505,856</u>	<u>\$314,417</u>	<u>\$4,843,277</u>	<u>\$971,103</u>

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$261,638	\$152,058	\$93,191	\$423,645	\$5,555,565
0	0	0	0	19,748
0	270,736	322,276	0	780,138
0	0	0	0	2,802,746
<u>\$261,638</u>	<u>\$422,794</u>	<u>\$415,467</u>	<u>\$423,645</u>	<u>\$9,158,197</u>
\$0	\$0	\$0	\$0	\$8,333
0	20,000	52,275	0	503,385
0	0	25,000	0	25,000
0	270,736	322,276	0	3,582,884
0	0	0	0	7,444
0	0	0	0	2,004,467
<u>0</u>	<u>290,736</u>	<u>399,551</u>	<u>0</u>	<u>6,131,513</u>
0	132,058	15,916	423,645	2,737,541
261,638	0	0	0	802,504
0	0	0	0	(513,361)
<u>261,638</u>	<u>132,058</u>	<u>15,916</u>	<u>423,645</u>	<u>3,026,684</u>
<u>\$261,638</u>	<u>\$422,794</u>	<u>\$415,467</u>	<u>\$423,645</u>	<u>\$9,158,197</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$2,706,180	\$0
Fines and Forfeitures	0	53,449	0	0
Intergovernmental	21,495	0	1,977,108	0
Interest	761	0	0	0
Other	0	0	49,638	0
<i>Total Revenues</i>	22,256	53,449	4,732,926	0
Expenditures				
Capital Outlay	2,919,411	90,880	3,666,611	1,193,210
Debt Service:				
Interest and Fiscal Charges	16,444	0	0	0
<i>Total Expenditures</i>	2,935,855	90,880	3,666,611	1,193,210
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,913,599)	(37,431)	1,066,315	(1,193,210)
Other Financing Sources (Uses)				
Transfers In	762,384	0	0	825,000
Transfers Out	0	0	(140,000)	0
<i>Total Other Financing Sources (Uses)</i>	762,384	0	(140,000)	825,000
<i>Net Change in Fund Balances</i>	(2,151,215)	(37,431)	926,315	(368,210)
<i>Fund Balances Beginning of Year</i>	1,637,854	351,848	925,190	909,076
<i>Fund Balances (Deficit) End of Year</i>	(\$513,361)	\$314,417	\$1,851,505	\$540,866

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$0	\$0	\$0	\$0	\$2,706,180
0	0	0	0	53,449
0	220,000	148,578	0	2,367,181
145	19	0	0	925
0	13,736	0	0	63,374
<u>145</u>	<u>233,755</u>	<u>148,578</u>	<u>0</u>	<u>5,191,109</u>
0	242,741	378,181	2,678	8,493,712
0	0	0	0	16,444
0	242,741	378,181	2,678	8,510,156
145	(8,986)	(229,603)	(2,678)	(3,319,047)
0	7,500	18,000	0	1,612,884
0	(576)	0	0	(140,576)
0	6,924	18,000	0	1,472,308
145	(2,062)	(211,603)	(2,678)	(1,846,739)
261,493	134,120	227,519	426,323	4,873,423
<u>\$261,638</u>	<u>\$132,058</u>	<u>\$15,916</u>	<u>\$423,645</u>	<u>\$3,026,684</u>

Combining Statements – Fiduciary Funds

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Combining Statements – Fiduciary Funds (continued)

Agency Funds (continued)

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

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

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

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

Other Agency Funds

Law Enforcement Trust - Prosecutor
Law Library
Real Estate Tax Escrow
Telephone Rotary
Undivided Cigarette Tax
Undivided Intangible Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Geauga, Ashtabula, Portage Partnership
Public Defender Fees

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

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
District Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,455,870	\$2,654,968	\$2,343,139	\$1,767,699
Property Taxes Receivable	543,939	533,178	543,939	533,178
<i>Total Assets</i>	<u>\$1,999,809</u>	<u>\$3,188,146</u>	<u>\$2,887,078</u>	<u>\$2,300,877</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$1,999,809</u>	<u>\$3,188,146</u>	<u>\$2,887,078</u>	<u>\$2,300,877</u>
Park Board				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,117,390	\$9,739,790	\$8,465,311	\$5,391,869
Cash and Cash Equivalents In Segregated Accounts	5,518	21	0	5,539
Property Taxes Receivable	6,193,352	6,317,803	6,193,352	6,317,803
<i>Total Assets</i>	<u>\$10,316,260</u>	<u>\$16,057,614</u>	<u>\$14,658,663</u>	<u>\$11,715,211</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$10,316,260</u>	<u>\$16,057,614</u>	<u>\$14,658,663</u>	<u>\$11,715,211</u>
Family First Council				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$295,387	\$1,315,488	\$1,264,701	\$346,174
<i>Liabilities</i>				
Undistributed Monies	<u>\$295,387</u>	<u>\$1,315,488</u>	<u>\$1,264,701</u>	<u>\$346,174</u>
Emergency Management Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$135,130	\$354,074	\$341,836	\$147,368
<i>Liabilities</i>				
Undistributed Monies	<u>\$135,130</u>	<u>\$354,074</u>	<u>\$341,836</u>	<u>\$147,368</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$86,827	\$428,608	\$356,375	\$159,060
<i>Liabilities</i>				
Undistributed Monies	\$86,827	\$428,608	\$356,375	\$159,060
Geauga/Trumbull Solid Waste District				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,448,564	\$1,999,150	\$1,381,778	\$2,065,936
Cash and Cash Equivalents In Segregated Accounts	163,313	0	118,164	45,149
<i>Total Assets</i>	\$1,611,877	\$1,999,150	\$1,499,942	\$2,111,085
<i>Liabilities</i>				
Undistributed Monies	\$1,611,877	\$1,999,150	\$1,499,942	\$2,111,085
Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$13,898	\$3,050	\$0	\$16,948
<i>Liabilities</i>				
Due to Others	\$13,898	\$3,050	\$0	\$16,948
Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$430	\$3,284	\$3,307	\$407
<i>Liabilities</i>				
Undistributed Monies	\$430	\$3,284	\$3,307	\$407

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Court Agency				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$785,375	\$7,251	\$0	\$792,626
<i>Liabilities</i>				
Undistributed Monies	\$785,375	\$7,251	\$0	\$792,626
Emergency Planning				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$45,221	\$134,221	\$131,817	\$47,625
<i>Liabilities</i>				
Due to Others	\$45,221	\$134,221	\$131,817	\$47,625
Hotel/Motel Excise Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$9,045	\$57,128	\$56,194	\$9,979
<i>Liabilities</i>				
Intergovernmental Payable	\$9,045	\$57,128	\$56,194	\$9,979
Law Enforcement Trust - Prosecutor				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$22,506	\$700	\$0	\$23,206
<i>Liabilities</i>				
Intergovernmental Payable	\$22,506	\$700	\$0	\$23,206

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Law Enforcement Trust - Sheriff				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,947	\$0	\$0	\$1,947
Cash and Cash Equivalents In Segregated Accounts	181,059	47,248	0	228,307
<i>Total Assets</i>	<u>\$183,006</u>	<u>\$47,248</u>	<u>\$0</u>	<u>\$230,254</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$183,006</u>	<u>\$47,248</u>	<u>\$0</u>	<u>\$230,254</u>
Law Library				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$0	\$0	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$4,453</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,453</u>
Ohio Elections Commission				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,365	\$2,605	\$760
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$0</u>	<u>\$3,365</u>	<u>\$2,605</u>	<u>\$760</u>
Over/Double				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$97,537	\$297,706	\$303,838	\$91,405
<i>Liabilities</i>				
Due to Others	<u>\$97,537</u>	<u>\$297,706</u>	<u>\$303,838</u>	<u>\$91,405</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$895,746	\$59,316,235	\$59,166,001	\$1,045,980
<i>Liabilities</i>				
Payroll Withholdings	\$895,746	\$59,316,235	\$59,166,001	\$1,045,980
Real Estate Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$677,182	\$2,363,890	\$2,368,920	\$672,152
<i>Liabilities</i>				
Undistributed Monies	\$677,182	\$2,363,890	\$2,368,920	\$672,152
Sheriff's Civil				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$202,897	\$154,109	\$0	\$357,006
<i>Liabilities</i>				
Undistributed Monies	\$202,897	\$154,109	\$0	\$357,006
Sheriff's Inmate				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$6,105	\$7,713	\$0	\$13,818
<i>Liabilities</i>				
Undistributed Monies	\$6,105	\$7,713	\$0	\$13,818

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Telephone Rotary				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$107,151	\$107,151	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$107,151	\$107,151	\$0
Undivided Township Gas				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,517,155	\$1,517,155	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$1,517,155	\$1,517,155	\$0
Undivided Cigarette Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$462	\$10,942	\$9,425	\$1,979
<i>Liabilities</i>				
Intergovernmental Payable	\$462	\$10,942	\$9,425	\$1,979
Undivided Estate Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,425,458	\$4,328,258	\$5,967,163	\$2,786,553
<i>Liabilities</i>				
Intergovernmental Payable	\$4,425,458	\$4,328,258	\$5,967,163	\$2,786,553

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Undivided Intangible Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512
 Undivided Deregulation Public Utility				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$242,657	\$242,657	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$242,657	\$242,657	\$0
 Undivided Library and Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,084,162	\$3,084,162	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$3,084,162	\$3,084,162	\$10
 Undivided Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,736,457	\$2,736,457	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$2,736,457	\$2,736,457	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Undivided Manufactured Home Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,260	\$510,635	\$526,379	\$39,516
<i>Liabilities</i>				
Undistributed Monies	\$55,260	\$510,635	\$526,379	\$39,516
 Undivided Public Housing				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$25,667	\$25,667	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$25,667	\$25,667	\$28,975
 Undivided Tangible Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$37,617	\$2,823,174	\$2,825,294	\$35,497
<i>Liabilities</i>				
Intergovernmental Payable	\$37,617	\$2,823,174	\$2,825,294	\$35,497
 Undivided Real Estate				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,847,732	\$164,791,722	\$164,436,098	\$6,203,356
Receivables				
Property Taxes	165,092,528	171,049,700	165,092,528	171,049,700
Special Assessments	2,343,562	2,343,474	2,343,562	2,343,474
<i>Total Assets</i>	\$173,283,822	\$338,184,896	\$331,872,188	\$179,596,530
<i>Liabilities</i>				
Intergovernmental Payable	\$173,283,822	\$338,184,896	\$331,872,188	\$179,596,530

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Undivided Forfeited Land				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$198	\$1,900	\$0	\$2,098
<i>Liabilities</i>				
Intergovernmental Payable	\$198	\$1,900	\$0	\$2,098
Ohio Housing Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$124,833	\$452,584	\$339,184	\$238,233
<i>Liabilities</i>				
Intergovernmental Payable	\$124,833	\$452,584	\$339,184	\$238,233
Geauga, Ashtabula, Portage Partnership				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,759	\$0	\$0	\$1,759
<i>Liabilities</i>				
Undistributed Monies	\$1,759	\$0	\$0	\$1,759
County Home Resident Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,550	\$6,550	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$6,550	\$6,550	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2011*

	Beginning Balance 1/1/2011	Additions	Deletions	Ending Balance 12/31/2011
Public Defender Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$282	\$2,385	\$1,677	\$990
<i>Liabilities</i>				
Undistributed Monies	\$282	\$2,385	\$1,677	\$990
All Agency Funds				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$19,848,827	\$259,309,306	\$258,010,841	\$21,147,292
Cash and Cash Equivalents In Segregated Accounts	1,380,671	220,092	118,164	1,482,599
Receivables:				
Property Taxes	171,829,819	177,900,681	171,829,819	177,900,681
Special Assessments	2,343,562	2,343,474	2,343,562	2,343,474
<i>Total Assets</i>	<u>\$195,402,879</u>	<u>\$439,773,553</u>	<u>\$432,302,386</u>	<u>\$202,874,046</u>
<i>Liabilities</i>				
Intergovernmental Payable	\$178,146,922	\$353,247,969	\$348,409,827	\$182,985,064
Undistributed Monies	16,203,555	26,531,715	24,048,246	18,687,024
Due to Others	156,656	434,977	435,655	155,978
Payroll Withholdings	895,746	59,316,235	59,166,001	1,045,980
<i>Total Liabilities</i>	<u>\$195,402,879</u>	<u>\$439,530,896</u>	<u>\$432,059,729</u>	<u>\$202,874,046</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, 2011*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,448,174	\$7,501,411	\$7,661,280	\$159,869
Sales Tax	10,000,000	10,000,000	10,422,580	422,580
Charges for Services	2,474,050	2,474,050	3,254,291	780,241
Licenses and Permits	4,800	4,800	4,800	0
Fines and Forfeitures	115,000	115,000	149,532	34,532
Intergovernmental	2,862,583	2,869,705	2,845,653	(24,052)
Interest	560,000	560,000	743,795	183,795
Rentals	165,000	165,000	161,623	(3,377)
Other	467,101	467,101	851,400	384,299
<i>Total Revenues</i>	<u>24,096,708</u>	<u>24,157,067</u>	<u>26,094,954</u>	<u>1,937,887</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	620,367	619,708	587,472	32,236
Materials and Supplies	10,000	10,000	5,879	4,121
Contract Services	1,000	1,000	0	1,000
Other	1,581,714	1,148,123	858,960	289,163
Capital Outlay	20,000	20,000	0	20,000
Microfilm Board				
Personal Services	200,180	200,908	199,486	1,422
Materials and Supplies	4,000	3,045	3,000	45
Other	13,450	13,449	13,129	320
Capital Outlay	1,900	1,900	1,590	310
Auditor				
Personal Services	692,777	700,169	693,060	7,109
Materials and Supplies	7,000	7,000	4,640	2,360
Contract Services	6,990	6,989	5,197	1,792
Other	13,000	13,000	8,317	4,683
Capital Outlay	1,500	1,500	0	1,500

(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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treasurer				
Personal Services	\$250,152	\$249,888	\$248,980	\$908
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	64,000	67,500	53,788	13,712
Other	242,900	288,399	285,561	2,838
Capital Outlay	2,000	2,000	0	2,000
Prosecutor				
Personal Services	1,100,066	1,110,768	1,102,439	8,329
Materials and Supplies	18,950	18,950	17,999	951
Contract Services	14,165	14,165	14,165	0
Other	81,482	81,481	81,481	0
Budget Commission				
Materials and Supplies	300	300	78	222
Bureau of Inspection				
Other	75,000	86,500	85,998	502
Planning Commission				
Personal Services	156,060	162,369	152,718	9,651
Materials and Supplies	4,500	4,500	4,500	0
Other	17,441	17,001	17,001	0
Automatic Data Processing Board				
Personal Services	425,305	424,810	372,443	52,367
Materials and Supplies	5,000	5,001	3,833	1,168
Contract Services	164,000	164,000	161,562	2,438
Other	281,525	327,561	317,109	10,452
Capital Outlay	39,500	39,500	38,879	621
Board of Elections				
Personal Services	708,205	707,929	670,257	37,672
Materials and Supplies	17,000	17,000	15,434	1,566
Contract Services	175,000	172,000	136,891	35,109
Other	16,375	19,373	17,178	2,195

(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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$682,009	\$680,599	\$635,038	\$45,561
Materials and Supplies	50,000	50,000	49,123	877
Contract Services	955,000	955,000	840,036	114,964
Other	561,000	561,000	407,306	153,694
Capital Outlay	35,000	35,000	24,816	10,184
Recorder				
Personal Services	235,048	235,182	229,734	5,448
Materials and Supplies	10,400	5,000	3,793	1,207
Other	8,672	13,802	9,715	4,087
Total General Government Legislative and Executive	<u>9,570,933</u>	<u>9,264,369</u>	<u>8,379,585</u>	<u>884,784</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	780,241	789,562	781,644	7,918
Materials and Supplies	4,950	4,950	4,950	0
Contract Services	10,000	4,750	2,483	2,267
Other	13,268	13,268	12,209	1,059
Capital Outlay	1,500	1,500	1,377	123
Jury Commission				
Personal Services	8,691	8,640	6,326	2,314
Materials and Supplies	700	700	700	0
Other	200	200	39	161
Court of Appeals				
Other	72,748	72,748	44,262	28,486
Juvenile Court				
Personal Services	423,570	422,683	415,548	7,135
Materials and Supplies	6,500	5,500	5,255	245
Contract Services	45,000	48,000	36,146	11,854
Other	64,900	64,400	50,302	14,098
Capital Outlay	1,500	1,200	383	817

(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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court				
Personal Services	\$210,920	\$210,668	\$202,232	\$8,436
Materials and Supplies	7,000	6,000	5,817	183
Contract Services	5,300	10,300	8,298	2,002
Other	3,660	2,233	1,323	910
Capital Outlay	1,000	1,000	500	500
Adult Probation				
Personal Services	105,382	100,810	93,828	6,982
Materials and Supplies	700	700	700	0
Juvenile Probation				
Personal Services	293,988	293,726	290,952	2,774
Materials and Supplies	700	700	636	64
Contract Services	500	500	216	284
Other	6,740	8,240	7,634	606
Capital Outlay	0	300	64	236
Clerk of Courts				
Personal Services	494,742	494,453	486,402	8,051
Materials and Supplies	15,450	18,436	18,363	73
Contract Services	1,135	1,135	1,135	0
Other	7,000	9,306	8,825	481
Capital Outlay	700	0	0	0
Municipal Court				
Personal Services	172,423	175,278	159,711	15,567
Public Defender				
Personal Services	268,240	268,057	267,273	784
Materials and Supplies	2,000	2,000	2,000	0
Contract Services	17,556	17,556	17,021	535
Other	10,500	10,976	8,954	2,022
Total General Government				
Judicial	3,059,404	3,070,475	2,943,508	126,967

(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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety				
Detention Home				
Other	\$325,000	\$325,000	\$322,112	\$2,888
Coroner				
Personal Services	74,785	74,654	74,581	73
Materials and Supplies	1,000	1,000	750	250
Contract Services	60,000	60,000	52,600	7,400
Other	2,040	2,040	0	2,040
Lab and Morgue				
Personal Services	54,696	93,696	92,086	1,610
Materials and Supplies	2,200	2,200	1,250	950
Other	46,670	46,670	37,651	9,019
Capital Outlay	0	2,000	2,000	0
Sheriff				
Personal Services	8,532,812	8,538,191	8,450,326	87,865
Materials and Supplies	355,375	424,359	419,331	5,028
Contract Services	184,385	242,278	230,437	11,841
Other	34,600	35,600	31,995	3,605
Capital Outlay	193,165	288,792	266,711	22,081
Building Department				
Personal Services	265,465	265,558	257,897	7,661
Materials and Supplies	2,620	2,620	1,896	724
Contract Services	25,500	25,500	25,400	100
Other	4,700	4,700	4,443	257
Total Public Safety	<u>10,165,013</u>	<u>10,434,858</u>	<u>10,271,466</u>	<u>163,392</u>

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works				
Engineer				
Personal Sevices	\$144,995	\$146,530	\$146,375	\$155
Materials and Supplies	3,000	1,980	1,514	466
Other	5,000	5,000	4,837	163
Capital Outlay	1,000	950	0	950
Total Public Works	<u>153,995</u>	<u>154,460</u>	<u>152,726</u>	<u>1,734</u>
Health				
Cooperative Extension Service Grants	279,265	279,265	273,265	6,000
Other Agriculture Programs Grants	240,540	238,566	238,566	0
Other Health Programs Grants	<u>311,651</u>	<u>313,856</u>	<u>244,927</u>	<u>68,929</u>
Total Health	<u>831,456</u>	<u>831,687</u>	<u>756,758</u>	<u>74,929</u>
Human Services				
Veterans Services				
Personal Services	239,951	239,767	231,014	8,753
Other	198,500	198,500	87,250	111,250
Capital Outlay	<u>20,000</u>	<u>20,000</u>	<u>4,004</u>	<u>15,996</u>
Total Human Services	<u>458,451</u>	<u>458,267</u>	<u>322,268</u>	<u>135,999</u>
<i>Total Expenditures</i>	<u>24,239,252</u>	<u>24,214,116</u>	<u>22,826,311</u>	<u>1,387,805</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(142,544)</u>	<u>(57,049)</u>	<u>3,268,643</u>	<u>3,325,692</u>

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2011*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Advances In	\$2,805	\$2,805	\$2,805	\$0
Advances Out	(27,805)	(27,805)	(27,805)	0
Transfers In	2,044,144	44,144	0	(44,144)
Transfers Out	<u>(1,807,190)</u>	<u>(3,782,817)</u>	<u>(3,061,278)</u>	<u>721,539</u>
<i>Total Other Financing Sources (Uses)</i>	<u>211,954</u>	<u>(3,763,673)</u>	<u>(3,086,278)</u>	<u>677,395</u>
<i>Net Change in Fund Balance</i>	69,410	(3,820,722)	182,365	4,003,087
Fund Balance at Beginning of Year	4,451,537	4,451,537	4,451,537	0
Unexpended Prior Year Encumbrances	<u>209,798</u>	<u>209,798</u>	<u>209,798</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$4,730,745</u></u>	<u><u>\$840,613</u></u>	<u><u>\$4,843,700</u></u>	<u><u>\$4,003,087</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,833,837	\$7,926,275	\$7,902,366	(\$23,909)
Charges for Services	375,000	375,000	411,498	36,498
Intergovernmental	8,504,011	8,516,378	10,288,484	1,772,106
Interest	200	200	128	(72)
Contributions and Donations	85,000	85,000	54,733	(30,267)
Other	324,000	324,000	76,856	(247,144)
<i>Total Revenues</i>	<u>17,122,048</u>	<u>17,226,853</u>	<u>18,734,065</u>	<u>1,507,212</u>
Expenditures				
Current:				
Human Services				
Personal Services	12,136,000	11,854,568	10,827,192	1,027,376
Materials and Supplies	865,000	807,000	768,457	38,543
Contract Services	4,581,000	5,834,582	4,148,283	1,686,299
Other	603,500	578,350	489,995	88,355
Capital Outlay	281,000	259,000	254,527	4,473
<i>Total Expenditures</i>	<u>18,466,500</u>	<u>19,333,500</u>	<u>16,488,454</u>	<u>2,845,046</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,344,452)	(2,106,647)	2,245,611	4,352,258
Other Financing Uses				
Transfers Out	(220,000)	(322,000)	(232,000)	90,000
<i>Net Change in Fund Balance</i>	(1,564,452)	(2,428,647)	2,013,611	4,442,258
Fund Balance Beginning of Year	7,050,821	7,050,821	7,050,821	0
Unexpended Prior Year Encumbrances	100,539	100,539	100,539	0
<i>Fund Balance End of Year</i>	<u>\$5,586,908</u>	<u>\$4,722,713</u>	<u>\$9,164,971</u>	<u>\$4,442,258</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,075,000	\$5,075,000	\$4,987,382	(\$87,618)
Interest	20,000	20,000	1,952	(18,048)
Tap-in Fees	200,000	200,000	265,664	65,664
OPWC Loan Proceeds	0	0	569,380	569,380
Other	499,437	499,437	43,444	(455,993)
Intergovernmental	0	0	204,919	204,919
Special Assessments	700,000	700,000	799,412	99,412
<i>Total Revenues</i>	<u>6,494,437</u>	<u>6,494,437</u>	<u>6,872,153</u>	<u>377,716</u>
Expenses				
Personal Services	2,007,865	1,965,690	1,883,418	82,272
Materials and Supplies	408,275	455,671	441,226	14,445
Contract Services	1,609,000	2,393,883	2,214,422	179,461
Other	74,300	100,917	93,228	7,689
Capital Outlay	980,000	2,049,999	2,029,964	20,035
Principal Retirement	963,000	995,000	994,992	8
Interest and Fiscal Charges	578,137	487,137	486,993	144
<i>Total Expenses</i>	<u>6,620,577</u>	<u>8,448,297</u>	<u>8,144,243</u>	<u>304,054</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(126,140)	(1,953,860)	(1,272,090)	681,770
Transfers In	438,564	438,564	80,000	(358,564)
Transfers Out	(191,114)	(57,614)	0	57,614
<i>Net Change in Fund Equity</i>	121,310	(1,572,910)	(1,192,090)	380,820
Fund Equity Beginning of Year	3,612,262	3,612,262	3,612,262	0
Unexpended Prior Year Encumbrances	294,792	294,792	294,792	0
<i>Fund Equity End of Year</i>	<u>\$4,028,364</u>	<u>\$2,334,144</u>	<u>\$2,714,964</u>	<u>\$380,820</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$625,000	\$625,000	\$772,437	\$147,437
Tap-in Fees	25,000	25,000	103,023	78,023
Other	100,000	100,000	46,553	(53,447)
Total Revenues	<u>750,000</u>	<u>750,000</u>	<u>922,013</u>	<u>172,013</u>
Expenses:				
Personal Services	178,287	124,087	112,226	11,861
Materials and Supplies	50,000	68,000	59,385	8,615
Contract Services	395,000	701,499	664,142	37,357
Other	4,500	10,200	8,836	1,364
Capital Outlay	56,500	10,001	9,871	130
Total Expenses	<u>684,287</u>	<u>913,787</u>	<u>854,460</u>	<u>59,327</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	65,713	(163,787)	67,553	112,686
Transfers Out	<u>(35,000)</u>	<u>(43,000)</u>	<u>(42,934)</u>	<u>66</u>
Net Change in Fund Equity	30,713	(206,787)	24,619	231,406
Fund Equity Beginning of Year	547,599	547,599	547,599	0
Unexpended Prior Year Encumbrances	<u>42,330</u>	<u>42,330</u>	<u>42,330</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$620,642</u></u>	<u><u>\$383,142</u></u>	<u><u>\$614,548</u></u>	<u><u>\$231,406</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Storm Water
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$11,968	\$11,968	\$5,835	(\$6,133)
Expenses				
Personal Services	10,711	10,711	10,603	108
Materials and Supplies	200	200	0	200
Contract Services	20,000	20,000	270	19,730
Other	2,944	2,944	2,400	544
<i>Total Expenses</i>	<u>33,855</u>	<u>33,855</u>	<u>13,273</u>	<u>20,582</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(21,887)	(21,887)	(7,438)	14,449
Transfers In	<u>33,000</u>	<u>33,000</u>	<u>8,000</u>	<u>(25,000)</u>
<i>Net Change in Fund Equity</i>	11,113	11,113	562	(10,551)
Fund Equity Beginning of Year	<u>24,566</u>	<u>24,566</u>	<u>24,566</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$35,679</u></u>	<u><u>\$35,679</u></u>	<u><u>\$25,128</u></u>	<u><u>(\$10,551)</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,300,000	\$1,300,000	\$1,754,819	\$454,819
Other	6,000	6,000	2,574	(3,426)
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,757,393</u>	<u>451,393</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	949,060	964,060	910,985	53,075
Materials and Supplies	34,500	34,500	19,632	14,868
Contract Services	366,000	433,000	428,516	4,484
Other	78,000	78,000	66,759	11,241
Capital Outlay	25,000	25,000	22,625	2,375
<i>Total Expenditures</i>	<u>1,452,560</u>	<u>1,534,560</u>	<u>1,448,517</u>	<u>86,043</u>
<i>Net Change in Fund Balance</i>	(146,560)	(228,560)	308,876	537,436
Fund Balance Beginning of Year	1,210,099	1,210,099	1,210,099	0
Unexpended Prior Year Encumbrances	66,640	66,640	66,640	0
<i>Fund Balance End of Year</i>	<u><u>\$1,130,179</u></u>	<u><u>\$1,048,179</u></u>	<u><u>\$1,585,615</u></u>	<u><u>\$537,436</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$296,353	\$196,353
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	162,418	171,674	168,075	3,599
Materials and Supplies	4,000	4,000	4,000	0
Other	34,000	35,835	32,549	3,286
Capital Outlay	10,000	22,409	22,409	0
<i>Total Expenditures</i>	210,418	233,918	227,033	6,885
<i>Net Change in Fund Balance</i>	(110,418)	(133,918)	69,320	203,238
Fund Balance Beginning of Year	1,072,635	1,072,635	1,072,635	0
Unexpended Prior Year Encumbrances	3,070	3,070	3,070	0
<i>Fund Balance End of Year</i>	\$965,287	\$941,787	\$1,145,025	\$203,238

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$70,622	\$70,622	\$75,022	\$4,400
Interest	8,000	8,000	853	(7,147)
Other	661,000	661,000	888,840	227,840
<i>Total Revenues</i>	<u>739,622</u>	<u>739,622</u>	<u>964,715</u>	<u>225,093</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	188,995	200,405	198,900	1,505
Materials and Supplies	3,500	3,500	3,500	0
Contract Services	7,000	7,000	3,454	3,546
Other	49,000	59,130	50,832	8,298
Capital Outlay	1,700	1,700	1,000	700
Total Legislative and Executive	250,195	271,735	257,686	14,049
Economic Development and Assistance				
Other	595,000	1,157,500	508,737	648,763
<i>Total Expenditures</i>	<u>845,195</u>	<u>1,429,235</u>	<u>766,423</u>	<u>662,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(105,573)</u>	<u>(689,613)</u>	<u>198,292</u>	<u>887,905</u>
Other Financing Sources (Uses)				
Transfers In	303,094	313,221	109,287	(203,934)
Transfers Out	(194,421)	(21,921)	(7,500)	14,421
<i>Total Other Financing Sources (Uses)</i>	<u>108,673</u>	<u>291,300</u>	<u>101,787</u>	<u>(189,513)</u>
<i>Net Change in Fund Balance</i>	3,100	(398,313)	300,079	698,392
Fund Balance Beginning of Year	829,895	829,895	829,895	0
Unexpended Prior Year Encumbrances	18,854	18,854	18,854	0
<i>Fund Balance End of Year</i>	<u><u>\$851,849</u></u>	<u><u>\$450,436</u></u>	<u><u>\$1,148,828</u></u>	<u><u>\$698,392</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Escrow Interest
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$300	\$300	\$341	\$41
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	300	300	341	41
Fund Balance Beginning of Year	<u>88,110</u>	<u>88,110</u>	<u>88,110</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$88,410</u></u>	<u><u>\$88,410</u></u>	<u><u>\$88,451</u></u>	<u><u>\$41</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$500	\$500	\$350	(\$150)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	500	500	0	500
<i>Net Change in Fund Balance</i>	0	0	350	350
Fund Balance Beginning of Year	982	982	982	0
<i>Fund Balance End of Year</i>	<u>\$982</u>	<u>\$982</u>	<u>\$1,332</u>	<u>\$350</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$24,762	\$24,762	\$30,179	\$5,417
Other	1,500	1,500	1,065	(435)
<i>Total Revenues</i>	<u>26,262</u>	<u>26,262</u>	<u>31,244</u>	<u>4,982</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	112,983	113,606	113,290	316
Materials and Supplies	2,200	2,200	1,425	775
Other	9,250	10,250	7,119	3,131
Capital Outlay	500	3,700	3,545	155
<i>Total Expenditures</i>	<u>124,933</u>	<u>129,756</u>	<u>125,379</u>	<u>4,377</u>
<i>Excess of Revenues Under Expenditures</i>	(98,671)	(103,494)	(94,135)	9,359
Other Financing Sources				
Transfers In	91,921	91,921	91,921	0
<i>Net Change in Fund Balance</i>	(6,750)	(11,573)	(2,214)	9,359
Fund Balance Beginning of Year	54,377	54,377	54,377	0
Unexpended Prior Year Encumbrances	1,661	1,661	1,661	0
<i>Fund Balance End of Year</i>	<u><u>\$49,288</u></u>	<u><u>\$44,465</u></u>	<u><u>\$53,824</u></u>	<u><u>\$9,359</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,000	\$5,000	\$3,688	(\$1,312)
Intergovernmental	43,176	43,176	43,176	0
<i>Total Revenues</i>	<u>48,176</u>	<u>48,176</u>	<u>46,864</u>	<u>(1,312)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	40,289	39,678	39,552	126
Contract Services	0	885	885	0
Other	7,887	8,498	5,585	2,913
<i>Total Expenditures</i>	<u>48,176</u>	<u>49,061</u>	<u>46,022</u>	<u>3,039</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(885)	842	1,727
Other Financing Uses				
Transfers Out	0	(5,061)	(5,061)	0
<i>Net Change in Fund Balance</i>	0	(5,946)	(4,219)	1,727
Fund Balance Beginning of Year	10,503	10,503	10,503	0
Unexpended Prior Year Encumbrances	5	5	5	0
<i>Fund Balance End of Year</i>	<u>\$10,508</u>	<u>\$4,562</u>	<u>\$6,289</u>	<u>\$1,727</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$237,984	\$237,984	\$243,459	\$5,475
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	148,201	149,146	146,305	2,841
Materials and Supplies	650	650	447	203
Contract Services	86,907	113,907	107,613	6,294
Other	20,250	12,305	3,483	8,822
<i>Total Expenditures</i>	256,008	276,008	257,848	18,160
<i>Net Change in Fund Balance</i>	(18,024)	(38,024)	(14,389)	23,635
Fund Balance Beginning of Year	136,772	136,772	136,772	0
Unexpended Prior Year Encumbrances	2,745	2,745	2,745	0
<i>Fund Balance End of Year</i>	\$121,493	\$101,493	\$125,128	\$23,635

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$180	\$180	\$369	\$189
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	157,175	157,854	157,626	228
Materials and Supplies	10,000	9,001	9,001	0
Contract Services	70,671	65,115	65,115	0
Other	21,450	15,789	15,789	0
Capital Outlay	21,000	28,500	53,743	(25,243)
<i>Total Expenditures</i>	280,296	276,259	301,274	(25,015)
<i>Excess of Revenues Under Expenditures</i>	(280,116)	(276,079)	(300,905)	(24,826)
Other Financing Sources				
Transfers In	280,125	280,125	260,000	(20,125)
<i>Net Change in Fund Balance</i>	9	4,046	(40,905)	(44,951)
Fund Balance Beginning of Year	16,535	16,535	16,535	0
Unexpended Prior Year Encumbrances	42,890	42,890	42,890	0
<i>Fund Balance End of Year</i>	\$59,434	\$63,471	\$18,520	(\$44,951)

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$11,200	\$11,200	\$7,190	(\$4,010)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	10,200	17,200	14,666	2,534
Other	1,000	1,000	772	228
<i>Total Expenditures</i>	11,200	18,200	15,438	2,762
<i>Net Change in Fund Balance</i>	0	(7,000)	(8,248)	(1,248)
Fund Balance Beginning of Year	19,238	19,238	19,238	0
Unexpended Prior Year Encumbrances	1,660	1,660	1,660	0
<i>Fund Balance End of Year</i>	\$20,898	\$13,898	\$12,650	(\$1,248)

Geauga County, Ohio

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

Juvenile Court Special Projects

Budget Basis

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$8,000	\$8,000	\$9,303	\$1,303
Expenditures				
Current:				
General Government:				
Judicial				
Other	8,000	8,000	0	8,000
<i>Net Change in Fund Balance</i>	0	0	9,303	9,303
Fund Balance Beginning of Year	8,145	8,145	8,145	0
<i>Fund Balance End of Year</i>	<u>\$8,145</u>	<u>\$8,145</u>	<u>\$17,448</u>	<u>\$9,303</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probate Court Special Projects
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,000	\$9,000	\$13,260	\$4,260
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	8,000	8,000	6,000	2,000
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	9,000	9,000	6,000	3,000
<i>Net Change in Fund Balance</i>	0	0	7,260	7,260
Fund Balance Beginning of Year	12,585	12,585	12,585	0
<i>Fund Balance End of Year</i>	\$12,585	\$12,585	\$19,845	\$7,260

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Interlock and Alcohol
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$200	\$200	\$75	(\$125)
Expenditures				
Current:				
General Government:				
Judicial				
Other	200	200	0	200
<i>Net Change in Fund Balance</i>	0	0	75	75
Fund Balance Beginning of Year	200	200	200	0
<i>Fund Balance End of Year</i>	\$200	\$200	\$275	\$75

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$80,000	\$80,000	\$75,712	(\$4,288)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	51,680	53,605	50,773	2,832
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	18,000	18,000	12,500	5,500
<i>Total Expenditures</i>	70,680	72,605	64,273	8,332
<i>Net Change in Fund Balance</i>	9,320	7,395	11,439	4,044
Fund Balance Beginning of Year	120,364	120,364	120,364	0
Unexpended Prior Year Encumbrances	1,000	1,000	1,000	0
<i>Fund Balance End of Year</i>	\$130,684	\$128,759	\$132,803	\$4,044

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probation Services
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$7,500	\$7,500	\$760	(\$6,740)
Expenditures				
Current:				
Public Safety				
Personal Services	3,900	3,900	0	3,900
<i>Excess of Revenues Over Expenditures</i>	3,600	3,600	760	(2,840)
Other Financing Sources				
Transfers In	0	0	5,061	5,061
<i>Net Change in Fund Balance</i>	3,600	3,600	5,821	2,221
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$3,600</u>	<u>\$3,600</u>	<u>\$5,821</u>	<u>\$2,221</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$605,000	\$643,000	\$643,000	\$0
Intergovernmental	200,000	200,000	199,411	(589)
<i>Total Revenues</i>	<u>805,000</u>	<u>843,000</u>	<u>842,411</u>	<u>(589)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	574,357	586,567	583,439	3,128
Materials and Supplies	5,000	5,000	3,491	1,509
Contract Services	201,000	201,000	159,053	41,947
Other	19,500	19,500	7,667	11,833
Capital Outlay	5,150	5,150	173	4,977
<i>Total Expenditures</i>	<u>805,007</u>	<u>817,217</u>	<u>753,823</u>	<u>63,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7)	25,783	88,588	62,805
Other Financing Uses				
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Net Change in Fund Balance</i>	(5,007)	20,783	88,588	67,805
Fund Balance Beginning of Year	39,438	39,438	39,438	0
Unexpended Prior Year Encumbrances	9,050	9,050	9,050	0
<i>Fund Balance End of Year</i>	<u>\$43,481</u>	<u>\$69,271</u>	<u>\$137,076</u>	<u>\$67,805</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Pre-Sentence Investigation Reporting
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$13,000	\$13,000	\$13,000	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	12,157	12,157	12,157	0
Capital Outlay	843	843	0	843
<i>Total Expenditures</i>	13,000	13,000	12,157	843
<i>Excess of Revenues Over Expenditures</i>	0	0	843	843
Other Financing Sources (Uses)				
Advances In	2,805	2,805	2,805	0
Advances Out	(2,805)	(2,805)	(2,805)	0
<i>Total Other Financing Sources (Uses)</i>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	843	843
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$843	\$843

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$56,000	\$56,000	\$48,874	(\$7,126)
Other	0	16,521	16,678	157
<i>Total Revenues</i>	<u>56,000</u>	<u>72,521</u>	<u>65,552</u>	<u>(6,969)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	37,232	52,262	49,652	2,610
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	130,000	180,000	179,000	1,000
Other	5,000	5,000	4,619	381
Capital Outlay	15,000	1,550	1,001	549
<i>Total Expenditures</i>	<u>188,232</u>	<u>239,812</u>	<u>235,272</u>	<u>4,540</u>
<i>Excess of Revenues Under Expenditures</i>	(132,232)	(167,291)	(169,720)	(2,429)
Other Financing Sources				
Transfers In	132,000	132,000	132,000	0
<i>Net Change in Fund Balance</i>	(232)	(35,291)	(37,720)	(2,429)
Fund Balance Beginning of Year	43,686	43,686	43,686	0
Unexpended Prior Year Encumbrances	16,781	16,781	16,781	0
<i>Fund Balance End of Year</i>	<u><u>\$60,235</u></u>	<u><u>\$25,176</u></u>	<u><u>\$22,747</u></u>	<u><u>(\$2,429)</u></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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$437,500	\$437,500	\$444,860	\$7,360
Charges for Services	17,100	17,100	21,380	4,280
Fines and Forfeitures	40,000	40,000	65,757	25,757
Intergovernmental	5,441,351	5,441,351	5,495,801	54,450
Interest	600	600	542	(58)
Other	10,800	10,800	26,297	15,497
<i>Total Revenues</i>	<u>5,947,351</u>	<u>5,947,351</u>	<u>6,054,637</u>	<u>107,286</u>
Expenditures				
Current:				
Public Works				
Personal Services	3,767,653	3,886,895	3,778,926	107,969
Materials and Supplies	698,000	925,700	718,946	206,754
Contract Services	328,000	568,310	298,452	269,858
Other	581,500	795,500	743,243	52,257
Capital Outlay	767,351	843,351	742,321	101,030
Claims	2,800	3,123	313	2,810
<i>Total Expenditures</i>	<u>6,145,304</u>	<u>7,022,879</u>	<u>6,282,201</u>	<u>740,678</u>
<i>Excess of Revenues Under Expenditures</i>	(197,953)	(1,075,528)	(227,564)	847,964
Other Financing Sources				
Transfers In	198,000	278,000	223,000	(55,000)
<i>Net Change in Fund Balance</i>	47	(797,528)	(4,564)	792,964
Fund Balance Beginning of Year	797,528	797,528	797,528	0
Unexpended Prior Year Encumbrances	3,178	3,178	3,178	0
<i>Fund Balance End of Year</i>	<u><u>\$800,753</u></u>	<u><u>\$3,178</u></u>	<u><u>\$796,142</u></u>	<u><u>\$792,964</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Ditch Maintenance
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$500	\$500	\$421	(\$79)
Expenditures				
Current:				
Public Works				
Contract Services	11,146	11,962	0	11,962
<i>Net Change in Fund Balance</i>	(10,646)	(11,462)	421	11,883
Fund Balance Beginning of Year	11,562	11,562	11,562	0
<i>Fund Balance End of Year</i>	\$916	\$100	\$11,983	\$11,883

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$11,500	\$11,500	\$8,551	(\$2,949)
Licenses and Permits	150,000	150,000	127,917	(22,083)
Fines and Forfeitures	12,000	12,000	7,727	(4,273)
Contributions and Donations	45,000	45,000	66,530	21,530
Other	13,800	13,800	22,668	8,868
<i>Total Revenues</i>	<u>232,300</u>	<u>232,300</u>	<u>233,393</u>	<u>1,093</u>
Expenditures				
Current:				
Health				
Personal Services	155,500	204,585	199,795	4,790
Materials and Supplies	27,000	27,000	22,519	4,481
Contract Services	5,000	5,000	526	4,474
Other	33,000	33,000	23,310	9,690
Capital Outlay	10,800	10,800	262	10,538
Claims	1,000	1,000	500	500
<i>Total Expenditures</i>	<u>232,300</u>	<u>281,385</u>	<u>246,912</u>	<u>34,473</u>
<i>Net Change in Fund Balance</i>	0	(49,085)	(13,519)	35,566
Fund Balance Beginning of Year	70,313	70,313	70,313	0
Unexpended Prior Year Encumbrances	2,531	2,531	2,531	0
<i>Fund Balance End of Year</i>	<u><u>\$72,844</u></u>	<u><u>\$23,759</u></u>	<u><u>\$59,325</u></u>	<u><u>\$35,566</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, 2011*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Health
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,183,203	\$3,208,757	\$3,196,584	(\$12,173)
Intergovernmental	3,824,657	4,001,600	4,085,522	83,922
Other	201,320	190,320	183,769	(6,551)
<i>Total Revenues</i>	<u>7,209,180</u>	<u>7,400,677</u>	<u>7,465,875</u>	<u>65,198</u>
Expenditures				
Current:				
Health				
Personal Services	422,888	447,719	442,597	5,122
Materials and Supplies	9,500	18,500	12,778	5,722
Contract Services	7,066,766	7,734,421	7,725,652	8,769
Other	74,500	84,381	82,760	1,621
Capital Outlay	35,000	45,715	25,625	20,090
<i>Total Expenditures</i>	<u>7,608,654</u>	<u>8,330,736</u>	<u>8,289,412</u>	<u>41,324</u>
<i>Excess of Revenues Under Expenditures</i>	(399,474)	(930,059)	(823,537)	106,522
Other Financing Sources				
Transfers In	415,680	415,680	416,420	740
<i>Net Change in Fund Balance</i>	16,206	(514,379)	(407,117)	107,262
Fund Balance Beginning of Year	1,732,447	1,732,447	1,732,447	0
Unexpended Prior Year Encumbrances	245,078	245,078	245,078	0
<i>Fund Balance End of Year</i>	<u><u>\$1,993,731</u></u>	<u><u>\$1,463,146</u></u>	<u><u>\$1,570,408</u></u>	<u><u>\$107,262</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,661,722	\$1,681,330	\$1,674,120	(\$7,210)
Intergovernmental	1,756,412	1,924,036	2,259,321	335,285
Contributions and Donations	300	300	2,356	2,056
Other	18,000	18,000	55,717	37,717
<i>Total Revenues</i>	<u>3,436,434</u>	<u>3,623,666</u>	<u>3,991,514</u>	<u>367,848</u>
Expenditures				
Current:				
Human Services				
Personal Services	3,250	16,100	13,623	2,477
Contract Services	2,952,300	3,652,300	3,132,485	519,815
Other	30,000	80,000	32,110	47,890
Grants	347,250	534,654	534,255	399
<i>Total Expenditures</i>	<u>3,332,800</u>	<u>4,283,054</u>	<u>3,712,473</u>	<u>570,581</u>
<i>Net Change in Fund Balance</i>	103,634	(659,388)	279,041	938,429
Fund Balance Beginning of Year	2,234,021	2,234,021	2,234,021	0
Unexpended Prior Year Encumbrances	160,973	160,973	160,973	0
<i>Fund Balance End of Year</i>	<u><u>\$2,498,628</u></u>	<u><u>\$1,735,606</u></u>	<u><u>\$2,674,035</u></u>	<u><u>\$938,429</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Child Support Enforcement
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$320,000	\$320,000	\$425,042	\$105,042
Intergovernmental	726,944	726,944	711,034	(15,910)
Other	0	0	14	14
<i>Total Revenues</i>	<u>1,046,944</u>	<u>1,046,944</u>	<u>1,136,090</u>	<u>89,146</u>
Expenditures				
Current:				
Human Services				
Personal Services	601,544	615,044	613,121	1,923
Materials and Supplies	200	200	0	200
Contract Services	85,000	216,000	94,148	121,852
Other	4,700	4,700	4,343	357
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	<u>691,944</u>	<u>836,444</u>	<u>711,612</u>	<u>124,832</u>
<i>Excess of Revenues Over Expenditures</i>	355,000	210,500	424,478	213,978
Other Financing Uses				
Transfers Out	<u>(355,000)</u>	<u>(355,000)</u>	<u>(310,343)</u>	<u>44,657</u>
<i>Net Change in Fund Balance</i>	0	(144,500)	114,135	258,635
Fund Balance Beginning of Year	764,783	764,783	764,783	0
Unexpended Prior Year Encumbrances	<u>12,429</u>	<u>12,429</u>	<u>12,429</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$777,212</u></u>	<u><u>\$632,712</u></u>	<u><u>\$891,347</u></u>	<u><u>\$258,635</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Administration
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$480,000	\$480,000	\$448,780	(\$31,220)
Intergovernmental	811,233	811,233	929,388	118,155
Other	13,000	13,000	7,594	(5,406)
<i>Total Revenues</i>	<u>1,304,233</u>	<u>1,304,233</u>	<u>1,385,762</u>	<u>81,529</u>
Expenditures				
Current:				
Human Services				
Personal Services	978,945	978,945	935,936	43,009
Materials and Supplies	2,500	2,500	2,455	45
Contract Services	102,000	115,690	105,315	10,375
Other	254,000	349,000	311,576	37,424
<i>Total Expenditures</i>	<u>1,337,445</u>	<u>1,446,135</u>	<u>1,355,282</u>	<u>90,853</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(33,212)</u>	<u>(141,902)</u>	<u>30,480</u>	<u>172,382</u>
Other Financing Sources (Uses)				
Advances Out	0	0	0	0
Transfers In	53,045	53,045	53,045	0
Transfers Out	0	(21,584)	(18,000)	3,584
<i>Total Other Financing Sources (Uses)</i>	<u>53,045</u>	<u>31,461</u>	<u>35,045</u>	<u>3,584</u>
<i>Net Change in Fund Balance</i>	19,833	(110,441)	65,525	175,966
Fund Balance Beginning of Year	114,363	114,363	114,363	0
Unexpended Prior Year Encumbrances	22,131	22,131	22,131	0
<i>Fund Balance End of Year</i>	<u><u>\$156,327</u></u>	<u><u>\$26,053</u></u>	<u><u>\$202,019</u></u>	<u><u>\$175,966</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, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,652,670	\$2,673,965	\$2,663,796	(\$10,169)
Intergovernmental	708,587	711,436	803,390	91,954
Contributions and Donations	87,000	87,000	80,974	(6,026)
Other	121,000	121,000	124,377	3,377
<i>Total Revenues</i>	<u>3,569,257</u>	<u>3,593,401</u>	<u>3,672,537</u>	<u>79,136</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,547,807	1,547,807	1,488,852	58,955
Contract Services	589,262	589,262	566,472	22,790
Other	862,906	862,906	793,250	69,656
Capital Outlay	49,300	49,300	46,391	2,909
<i>Total Expenditures</i>	<u>3,049,275</u>	<u>3,049,275</u>	<u>2,894,965</u>	<u>154,310</u>
<i>Net Change in Fund Balance</i>	519,982	544,126	777,572	233,446
Fund Balance Beginning of Year	762,585	762,585	762,585	0
Unexpended Prior Year Encumbrances	23,838	23,838	23,838	0
<i>Fund Balance End of Year</i>	<u><u>\$1,306,405</u></u>	<u><u>\$1,330,549</u></u>	<u><u>\$1,563,995</u></u>	<u><u>\$233,446</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Home
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$250,000	\$250,000	\$254,250	\$4,250
Contributions and Donations	5,000	11,251	13,406	2,155
Other	1,500	1,500	880	(620)
<i>Total Revenues</i>	<u>256,500</u>	<u>262,751</u>	<u>268,536</u>	<u>5,785</u>
Expenditures				
Current:				
Human Services				
Personal Services	475,152	495,243	491,712	3,531
Materials and Supplies	47,000	44,000	43,916	84
Contract Services	52,250	45,563	44,779	784
Other	8,000	17,525	17,517	8
Capital Outlay	2,000	148	148	0
<i>Total Expenditures</i>	<u>584,402</u>	<u>602,479</u>	<u>598,072</u>	<u>4,407</u>
<i>Excess of Revenues Under Expenditures</i>	(327,902)	(339,728)	(329,536)	10,192
Other Financing Sources				
Transfers In	327,903	327,903	277,000	(50,903)
<i>Net Change in Fund Balance</i>	1	(11,825)	(52,536)	(40,711)
Fund Balance Beginning of Year	66,923	66,923	66,923	0
Unexpended Prior Year Encumbrances	7,033	7,033	7,033	0
<i>Fund Balance End of Year</i>	<u><u>\$73,957</u></u>	<u><u>\$62,131</u></u>	<u><u>\$21,420</u></u>	<u><u>(\$40,711)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,463,016	\$2,463,016	\$2,679,178	\$216,162
Other	116,420	21,240	49,610	28,370
<i>Total Revenues</i>	<u>2,579,436</u>	<u>2,484,256</u>	<u>2,728,788</u>	<u>244,532</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,727,897	1,789,691	1,755,582	34,109
Materials and Supplies	82,073	73,073	67,246	5,827
Contract Services	731,984	664,984	618,262	46,722
Other	445,349	524,399	492,493	31,906
Capital Outlay	95,845	141,865	131,050	10,815
<i>Total Expenditures</i>	<u>3,083,148</u>	<u>3,194,012</u>	<u>3,064,633</u>	<u>129,379</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(503,712)</u>	<u>(709,756)</u>	<u>(335,845)</u>	<u>373,911</u>
Other Financing Sources (Uses)				
Transfers In	540,628	440,628	399,938	(40,690)
Transfers Out	(36,916)	(31,630)	(26,442)	5,188
<i>Total Other Financing Sources (Uses)</i>	<u>503,712</u>	<u>408,998</u>	<u>373,496</u>	<u>(35,502)</u>
<i>Net Change in Fund Balance</i>	0	(300,758)	37,651	338,409
Fund Balance Beginning of Year	300,758	300,758	300,758	0
Unexpended Prior Year Encumbrances	192,571	192,571	192,571	0
<i>Fund Balance End of Year</i>	<u>\$493,329</u>	<u>\$192,571</u>	<u>\$530,980</u>	<u>\$338,409</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Farmland Preservation
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Economic Development and Assistance				
Materials and Supplies	1,000	1,000	0	1,000
Other	9,000	75,884	63,884	12,000
<i>Total Expenditures</i>	10,000	76,884	63,884	13,000
<i>Net Change in Fund Balance</i>	(10,000)	(76,884)	(63,884)	13,000
Fund Balance Beginning of Year	78,850	78,850	78,850	0
<i>Fund Balance End of Year</i>	<u>\$68,850</u>	<u>\$1,966</u>	<u>\$14,966</u>	<u>\$13,000</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,000	\$62,000	\$96,669	\$34,669
Expenditures				
Current:				
Public Works:				
Other	62,000	340,136	0	340,136
<i>Net Change in Fund Balance</i>	0	(278,136)	96,669	374,805
Fund Balance Beginning of Year	278,136	278,136	278,136	0
<i>Fund Balance End of Year</i>	\$278,136	\$0	\$374,805	\$374,805

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Library Resources
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$175,750	\$175,750	\$145,284	(\$30,466)
Other	500	500	1,009	509
<i>Total Revenues</i>	<u>176,250</u>	<u>176,250</u>	<u>146,293</u>	<u>(29,957)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	49,198	49,198	49,053	145
Contract Services	145,000	145,000	115,962	29,038
Other	5,640	5,640	5,000	640
<i>Total Expenditures</i>	<u>199,838</u>	<u>199,838</u>	<u>170,015</u>	<u>29,823</u>
<i>Net Change in Fund Balance</i>	(23,588)	(23,588)	(23,722)	(134)
Fund Balance Beginning of Year	123,243	123,243	123,243	0
Unexpended Prior Year Encumbrances	<u>11</u>	<u>11</u>	<u>11</u>	<u>1</u>
<i>Fund Balance End of Year</i>	<u><u>\$99,666</u></u>	<u><u>\$99,666</u></u>	<u><u>\$99,532</u></u>	<u><u>(\$133)</u></u>

Geauga County, Ohio

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

DARE Grant

Budget Basis

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$62,000	\$62,000	\$35,488	(\$26,512)
Other	5,000	5,000	1,150	(3,850)
<i>Total Revenues</i>	<u>67,000</u>	<u>67,000</u>	<u>36,638</u>	<u>(30,362)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	72,188	52,218	30,859	21,359
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,188)	14,782	5,779	(9,003)
Other Financing Sources				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	(188)	19,782	5,779	(14,003)
Fund Balance Beginning of Year	19,758	19,758	19,758	0
<i>Fund Balance End of Year</i>	<u>\$19,570</u>	<u>\$39,540</u>	<u>\$25,537</u>	<u>(\$14,003)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Violence Prevention
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$130,688	\$130,688	\$143,483	\$12,795
Other	16,000	16,000	15,778	(222)
<i>Total Revenues</i>	<u>146,688</u>	<u>146,688</u>	<u>159,261</u>	<u>12,573</u>
Expenditures				
Current:				
Public Safety				
Personal Services	178,411	188,101	169,262	18,839
Materials and Supplies	750	3,496	2,742	754
Other	18,173	22,491	18,912	3,579
<i>Total Expenditures</i>	<u>197,334</u>	<u>214,088</u>	<u>190,916</u>	<u>23,172</u>
<i>Excess of Revenues Under Expenditures</i>	(50,646)	(67,400)	(31,655)	35,745
Other Financing Sources				
Transfers In	44,200	44,200	42,336	(1,864)
<i>Net Change in Fund Balance</i>	(6,446)	(23,200)	10,681	33,881
Fund Balance Beginning of Year	87,869	87,869	87,869	0
Unexpended Prior Year Encumbrances	1	1	1	0
<i>Fund Balance End of Year</i>	<u>\$81,424</u>	<u>\$64,670</u>	<u>\$98,551</u>	<u>\$33,881</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Indigent Guardianship
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,500	\$9,500	\$8,255	(\$1,245)
Expenditures				
Current:				
Public Safety				
Contract Services	500	15,500	15,500	0
Other	18,750	5,000	2,700	2,300
<i>Total Expenditures</i>	19,250	20,500	18,200	2,300
<i>Excess of Revenues Under Expenditures</i>	(9,750)	(11,000)	(9,945)	1,055
Other Financing Sources				
Transfers In	9,750	9,750	9,250	500
<i>Net Change in Fund Balance</i>	0	(1,250)	(695)	1,555
Fund Balance Beginning of Year	8,393	8,393	8,393	0
Unexpended Prior Year Encumbrances	153	153	153	0
<i>Fund Balance End of Year</i>	\$8,546	\$7,296	\$7,851	\$1,555

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$6,000	\$6,000	\$3,756	(\$2,244)
Expenditures				
Current:				
Public Safety				
Personal Services	4,209	11,507	9,603	1,904
Materials and Supplies	500	500	204	296
Other	2,000	2,000	1,988	12
<i>Total Expenditures</i>	6,709	14,007	11,795	2,212
<i>Net Change in Fund Balance</i>	(709)	(8,007)	(8,039)	(32)
Fund Balance Beginning of Year	15,877	15,877	15,877	0
Unexpended Prior Year Encumbrances	573	573	573	0
<i>Fund Balance End of Year</i>	\$15,741	\$8,443	\$8,411	(\$32)

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, 2011*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Indigent Drivers
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$200	\$200	\$91	(\$109)
Other	500	500	477	(23)
<i>Total Revenues</i>	700	700	568	(132)
Expenditures				
Current:				
Public Safety				
Contract Services	700	700	0	700
<i>Net Change in Fund Balance</i>	0	0	568	568
Fund Balance Beginning of Year	3,805	3,805	3,805	0
<i>Fund Balance End of Year</i>	<u>\$3,805</u>	<u>\$3,805</u>	<u>\$4,373</u>	<u>\$568</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$50,000	\$50,000	\$52,003	\$2,003
Expenditures				
Current:				
Public Safety				
Materials and Supplies	50,000	50,000	48,801	1,199
<i>Net Change in Fund Balance</i>	0	0	3,202	3,202
Fund Balance Beginning of Year	31,074	31,074	31,074	0
Unexpended Prior Year Encumbrances	3,481	3,481	3,481	0
<i>Fund Balance End of Year</i>	<u>\$34,555</u>	<u>\$34,555</u>	<u>\$37,757</u>	<u>\$3,202</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$2,000	\$2,000	\$1,512	(\$488)
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	2,000	2,000	1,512	(488)
Fund Balance Beginning of Year	23,163	23,163	23,163	0
<i>Fund Balance End of Year</i>	<u>\$25,163</u>	<u>\$25,163</u>	<u>\$24,675</u>	<u>(\$488)</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$100	\$100	\$15,701	\$15,601
Expenditures				
Current:				
Public Safety				
Other	8,561	11,561	4,119	7,442
<i>Net Change in Fund Balance</i>	(8,461)	(11,461)	11,582	23,043
Fund Balance Beginning of Year	23,428	23,428	23,428	0
Unexpended Prior Year Encumbrances	2,627	2,627	2,627	0
<i>Fund Balance End of Year</i>	<u>\$17,594</u>	<u>\$14,594</u>	<u>\$37,637</u>	<u>\$23,043</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$20,493	\$20,493	\$20,493	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	20,118	19,813	19,752	61
Contract Services	0	351	351	0
Other	375	680	362	318
<i>Total Expenditures</i>	20,493	20,844	20,465	379
<i>Net Change in Fund Balance</i>	0	(351)	28	379
Fund Balance Beginning of Year	2,435	2,435	2,435	0
<i>Fund Balance End of Year</i>	\$2,435	\$2,084	\$2,463	\$379

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	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>	<u>\$1,531</u>	<u>\$1,531</u>	<u>\$1,531</u>	<u>\$0</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Enforcement Assistance
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,500	\$1,500	\$1,320	(\$180)
Expenditures:				
Current:				
Public Safety				
Other	1,500	6,500	3,635	2,865
<i>Net Change in Fund Balance</i>	0	(5,000)	(2,315)	2,685
Fund Balance Beginning of Year	6,097	6,097	6,097	0
Unexpended Prior Year Encumbrances	100	100	100	0
<i>Fund Balance End of Year</i>	<u>\$6,197</u>	<u>\$1,197</u>	<u>\$3,882</u>	<u>\$2,685</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Concealed Handgun
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$75,000	\$75,000	\$56,235	(\$18,765)
Expenditures				
Current:				
Public Safety				
Personal Services	34,562	37,024	36,432	592
Materials and Supplies	5,000	5,000	1,203	3,797
Other	35,000	35,000	30,000	5,000
<i>Total Expenditures</i>	74,562	77,024	67,635	9,389
<i>Net Change in Fund Balance</i>	438	(2,024)	(11,400)	(9,376)
Fund Balance Beginning of Year	78,950	78,950	78,950	0
Unexpended Prior Year Expenditures	1,136	1,136	1,136	0
<i>Fund Balance End of Year</i>	\$80,524	\$78,062	\$68,686	(\$9,376)

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$40,000	\$40,000	\$40,000	\$0
Other	19,970	19,970	0	(19,970)
<i>Total Revenues</i>	59,970	59,970	40,000	(19,970)
Expenditures				
Current:				
Public Safety				
Personal Services	79,970	59,933	59,636	297
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,000)	37	(19,636)	(20,267)
Other Financing Sources				
Transfers In	20,000	20,000	20,000	0
<i>Net Change in Fund Balance</i>	0	20,037	364	(19,673)
Fund Balance Beginning of Year	142	142	142	0
<i>Fund Balance End of Year</i>	\$142	\$20,179	\$506	(\$19,673)

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$500,548	\$500,548
Expenditures				
Current:				
Human Services				
Personal Services	425,088	425,088	425,088	0
Materials and Supplies	18,573	18,573	18,573	0
Other	14,424	14,424	14,424	0
Capital Outlay	42,463	42,463	42,463	0
<i>Total Expenditures</i>	500,548	500,548	500,548	0
<i>Net Change in Fund Balance</i>	(500,548)	(500,548)	0	500,548
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	(\$500,548)	(\$500,548)	\$0	\$500,548

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$47,000	\$47,000	\$61,980	\$14,980
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	78,000	78,000	58,400	19,600
Capital Outlay	16,800	16,800	0	16,800
<i>Total Expenditures</i>	94,800	94,800	58,400	36,400
<i>Net Change in Fund Balance</i>	(47,800)	(47,800)	3,580	51,380
Fund Balance Beginning of Year	96,777	96,777	96,777	0
Unexpended Prior Year Encumbrances	10,010	10,010	10,010	0
<i>Fund Balance End of Year</i>	\$58,987	\$58,987	\$110,367	\$51,380

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$350,000	\$350,000	\$484,428	\$134,428
Other	0	0	292	292
<i>Total Revenues</i>	<u>350,000</u>	<u>350,000</u>	<u>484,720</u>	<u>134,720</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	306,075	337,822	325,761	12,061
Materials and Supplies	10,000	13,845	13,789	56
Other	10,500	7,645	7,606	39
Capital Outlay	1,000	0	0	0
<i>Total Expenditures</i>	<u>327,575</u>	<u>359,312</u>	<u>347,156</u>	<u>12,156</u>
<i>Net Change in Fund Balance</i>	22,425	(9,312)	137,564	146,876
Fund Balance Beginning of Year	544,824	544,824	544,824	0
Unexpended Prior Year Encumbrances	3,711	3,711	3,711	0
<i>Fund Balance End of Year</i>	<u><u>\$570,960</u></u>	<u><u>\$539,223</u></u>	<u><u>\$686,099</u></u>	<u><u>\$146,876</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	67,167	67,167	190,955	123,788
Special Assessments	\$400,000	\$400,000	\$381,982	(\$18,018)
Other	0	0	563	563
<i>Total Revenues</i>	<u>467,167</u>	<u>467,167</u>	<u>573,500</u>	<u>106,333</u>
Expenditures				
Debt Service:				
Bond Retirement				
Principal Retirement	381,450	381,450	337,152	44,298
Interest and Fiscal Charges	131,024	131,024	108,574	22,450
Note Retirement				
Principal Retirement	2,764,000	2,745,500	2,745,000	500
Interest and Fiscal Charges	74,000	74,000	71,628	2,372
<i>Total Expenditures</i>	<u>3,350,474</u>	<u>3,331,974</u>	<u>3,262,354</u>	<u>69,620</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,883,307)</u>	<u>(2,864,807)</u>	<u>(2,688,854)</u>	<u>175,953</u>
Other Financing Sources				
General Obligation Notes Issued	2,660,000	2,660,000	2,000,000	(660,000)
Premium on General Obligation Notes Issued	0	0	7,116	7,116
Transfers In	115,000	115,000	634,376	519,376
<i>Total Other Financing Sources</i>	<u>2,775,000</u>	<u>2,775,000</u>	<u>2,641,492</u>	<u>(133,508)</u>
<i>Net Change in Fund Balance</i>	(108,307)	(89,807)	(47,362)	42,445
Fund Balances Beginning of Year	<u>1,698,591</u>	<u>1,698,591</u>	<u>1,698,591</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,590,284</u></u>	<u><u>\$1,608,784</u></u>	<u><u>\$1,651,229</u></u>	<u><u>\$42,445</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$300,000	\$561,001	\$482,496	(\$78,505)
Interest	500	500	871	371
Other	800,000	0	0	0
<i>Total Revenues</i>	<u>1,100,500</u>	<u>561,501</u>	<u>483,367</u>	<u>(78,134)</u>
Expenditures				
Current:				
Public Works				
Contract Services	200,000	435,000	421,431	13,569
Capital Outlay	1,170,500	1,193,865	666,310	527,555
<i>Total Expenditures</i>	<u>1,370,500</u>	<u>1,628,865</u>	<u>1,087,741</u>	<u>541,124</u>
<i>Excess of Revenues Under Expenditures</i>	(270,000)	(1,067,364)	(604,374)	462,990
Other Financing Sources				
Transfers In	220,000	252,000	232,000	(20,000)
<i>Net Change in Fund Balance</i>	(50,000)	(815,364)	(372,374)	442,990
Fund Balance Beginning of Year	1,217,688	1,217,688	1,217,688	0
Unexpended Prior Year Encumbrances	323,344	323,344	323,344	0
<i>Fund Balance End of Year</i>	<u>\$1,491,032</u>	<u>\$725,668</u>	<u>\$1,168,658</u>	<u>\$442,990</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,000	\$18,000	\$0	(\$18,000)
Fines and Forfeitures	54,200	54,200	49,701	(4,499)
<i>Total Revenues</i>	<u>72,200</u>	<u>72,200</u>	<u>49,701</u>	<u>(22,499)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	2,000	2,000	0	2,000
Capital Outlay	78,000	83,000	65,141	17,859
<i>Total Expenditures</i>	<u>80,000</u>	<u>85,000</u>	<u>65,141</u>	<u>19,859</u>
<i>Excess of Revenues Under Expenditures</i>	(7,800)	(12,800)	(15,440)	(2,640)
Other Financing Uses				
Transfers Out	(15,200)	(15,200)	0	15,200
<i>Net Change in Fund Balance</i>	(23,000)	(28,000)	(15,440)	12,560
Fund Balance Beginning of Year	292,928	292,928	292,928	0
Unexpended Prior Year Encumbrances	13,966	13,966	13,966	0
<i>Fund Balance End of Year</i>	<u>\$283,894</u>	<u>\$278,894</u>	<u>\$291,454</u>	<u>\$12,560</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,659,309	\$2,696,537	\$2,706,180	\$9,643
Intergovernmental	2,598,936	2,603,916	1,977,108	(626,808)
Other	0	0	33,638	33,638
<i>Total Revenues</i>	<u>5,258,245</u>	<u>5,300,453</u>	<u>4,716,926</u>	<u>(583,527)</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	15,000	1,260	13,740
Contract Services	3,141,483	4,067,477	3,669,403	398,074
<i>Total Expenditures</i>	<u>3,241,483</u>	<u>4,082,477</u>	<u>3,670,663</u>	<u>411,814</u>
<i>Excess of Revenues Over Expenditures</i>	2,016,762	1,217,976	1,046,263	(171,713)
Other Financing Uses				
Transfers Out	(100,000)	(165,000)	(140,000)	25,000
<i>Net Change in Fund Balance</i>	1,916,762	1,052,976	906,263	(146,713)
Fund Balance Beginning of Year	920,190	920,190	920,190	0
Unexpended Prior Year Encumbrances	5,000	5,000	5,000	0
<i>Fund Balance End of Year</i>	<u>\$2,841,952</u>	<u>\$1,978,166</u>	<u>\$1,831,453</u>	<u>(\$146,713)</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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$500	\$500	\$0	(\$500)
Expenditures				
Current:				
Public Works				
Contract Services	105,000	168,641	55,131	113,510
Other	50,000	51,500	50,470	1,030
Capital Outlay	105,000	794,838	748,051	46,787
<i>Total Expenditures</i>	260,000	1,014,979	853,652	161,327
<i>Excess of Revenues Under Expenditures</i>	(259,500)	(1,014,479)	(853,652)	160,827
Other Financing Sources				
Transfers In	225,000	825,000	825,000	0
<i>Net Change in Fund Balance</i>	(34,500)	(189,479)	(28,652)	160,827
Fund Balance Beginning of Year	205,300	205,300	205,300	0
Unexpended Prior Year Encumbrances	46,419	46,419	46,419	0
<i>Fund Balance End of Year</i>	\$217,219	\$62,240	\$223,067	\$160,827

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, 2011*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Interest	\$0	\$0	\$165	\$165
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	165	165
Fund Balance Beginning of Year	<u>261,466</u>	<u>261,466</u>	<u>261,466</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$261,466</u></u>	<u><u>\$261,466</u></u>	<u><u>\$261,631</u></u>	<u><u>\$165</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
HUD Housing/CDBG
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$724,965	\$724,965	\$220,000	(\$504,965)
Interest	700	700	18	(682)
Other	27,500	27,500	13,736	(13,764)
<i>Total Revenues</i>	<u>753,165</u>	<u>753,165</u>	<u>233,754</u>	<u>(519,411)</u>
Expenditures				
Current:				
Public Works				
Capital Outlay	504,965	260,965	227,544	33,421
Human Services				
Capital Outlay	27,500	27,000	587	26,413
<i>Total Expenditures</i>	<u>532,465</u>	<u>287,965</u>	<u>228,131</u>	<u>59,834</u>
<i>Excess of Revenues Over Expenditures</i>	<u>220,700</u>	<u>465,200</u>	<u>5,623</u>	<u>(459,577)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	7,500	7,500
Transfers Out	(42,600)	(3,100)	(576)	2,524
<i>Total Other Financing Sources (Uses)</i>	<u>(42,600)</u>	<u>(3,100)</u>	<u>6,924</u>	<u>10,024</u>
<i>Net Change in Fund Balance</i>	178,100	462,100	12,547	(449,553)
Fund Balance Beginning of Year	132,823	132,823	132,823	0
Unexpended Prior Year Encumbrances	1,594	1,594	1,594	0
<i>Fund Balance End of Year</i>	<u>\$312,517</u>	<u>\$596,517</u>	<u>\$146,964</u>	<u>(\$449,553)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Capital Grant
Budget Basis
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$198,000	\$653,620	\$161,935	(\$491,685)
Expenditures				
Current:				
Human Services				
Capital Outlay	220,000	2,000	84,364	(82,364)
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,000)	651,620	77,571	(574,049)
Other Financing Sources				
Advances In	0	0	25,000	25,000
Transfers In	22,000	22,000	18,000	(4,000)
Total Other Financing Sources	22,000	22,000	43,000	21,000
<i>Net Change in Fund Balance</i>	0	673,620	120,571	(553,049)
Fund Balance (Deficit) Beginning of Year	(196,627)	(196,627)	(196,627)	0
Unexpended Prior Year Encumbrances	84,883	84,883	84,883	0
<i>Fund Balance (Deficit) End of Year</i>	(\$111,744)	\$561,876	\$8,827	(\$553,049)

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, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government				
Judicial				
Capital Outlay	45,000	45,000	8,000	37,000
<i>Net Change in Fund Balance</i>	(45,000)	(45,000)	(8,000)	37,000
Fund Balance Beginning of Year	426,323	426,323	426,323	0
<i>Fund Balance End of Year</i>	<u>\$381,323</u>	<u>\$381,323</u>	<u>\$418,323</u>	<u>\$37,000</u>

Statistical Section

Statistical Section

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

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

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

Geauga County, Ohio

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

	2011	2010	2009	2008
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$165,455,274	\$157,038,178	\$153,951,551	\$151,545,480
Restricted for:				
Capital Projects	6,097,652	8,474,720	8,092,959	8,091,604
Debt Service	1,609,318	1,416,544	1,840,106	1,181,726
911 Program	0	0	0	303,379
Mental Health	2,996,580	3,382,876	3,380,247	4,625,550
Children's Services	3,197,832	3,048,101	2,320,476	2,243,095
Public Assistance	463,199	393,651	244,068	43,377
Developmental Disabilities	9,285,615	7,365,166	7,199,881	0
MRDD	0	0	0	6,971,361
Aging	1,872,995	954,767	970,393	952,468
Community Development Programs	3,342,345	3,766,324	4,059,209	0
Revolving Loan	0	0	0	3,581,687
Real Estate Assessment	1,488,654	1,288,529	1,218,910	1,107,363
Delinquent Tax	1,137,755	1,061,306	959,766	847,645
Motor Vehicle License	2,768,360	3,096,202	2,797,099	3,633,407
Other Purposes	2,843,836	3,617,893	4,286,373	3,742,639
Unrestricted	12,143,146	10,241,479	10,139,703	11,807,844
<i>Total Governmental Activities Net Assets</i>	<u>214,702,561</u>	<u>205,145,736</u>	<u>201,460,741</u>	<u>200,678,625</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	20,561,770	21,588,719	18,468,129	18,506,480
Unrestricted	6,083,189	5,285,684	4,183,083	4,239,963
<i>Total Business-Type Activities Net Assets</i>	<u>26,644,959</u>	<u>26,874,403</u>	<u>22,651,212</u>	<u>22,746,443</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	186,017,044	178,626,897	172,419,680	170,051,960
Restricted	37,104,141	37,866,079	37,369,487	37,325,301
Unrestricted	18,226,335	15,527,163	14,322,786	16,047,807
<i>Total Primary Government Net Assets</i>	<u>\$241,347,520</u>	<u>\$232,020,139</u>	<u>\$224,111,953</u>	<u>\$223,425,068</u>

2007	2006	2005	2004	2003	2002
\$149,708,384	\$143,520,704	\$137,923,002	\$124,672,960	\$117,278,406	\$113,107,509
8,254,037	7,992,996	6,035,499	8,267,941	4,975,098	5,263,716
1,758,433	803,501	1,054,453	1,301,913	869,192	919,616
253,087	244,315	319,589	1,128,312	263,439	278,722
5,062,573	5,106,147	4,658,091	2,684,469	3,839,693	4,062,442
1,794,302	1,477,530	1,199,639	603,429	988,870	1,046,236
228,127	174,944	225,520	0	185,898	196,682
0	0	0	0	0	0
4,823,118	4,965,105	3,224,662	855,245	2,658,108	2,812,312
861,177	754,051	579,215	494,938	477,450	505,148
0	0	0	0	0	0
3,464,363	3,519,229	3,650,717	3,976,571	3,009,308	3,183,885
707,577	808,063	933,432	0	769,434	814,070
728,074	978,307	517,456	0	426,542	451,287
4,385,728	4,370,379	4,248,544	0	3,502,101	3,705,266
3,457,569	3,472,924	3,469,519	11,011,522	2,859,946	3,025,858
11,064,105	11,101,021	10,344,229	8,045,969	5,490,492	5,862,026
196,550,654	189,289,216	178,383,567	163,043,269	147,593,977	145,234,775
16,649,338	16,299,185	9,268,828	14,630,154	16,004,714	11,998,081
4,384,430	4,088,482	5,142,832	4,854,351	4,600,785	485,779
21,033,768	20,387,667	14,411,660	19,484,505	20,605,499	12,483,860
166,357,722	159,819,889	147,191,830	139,303,114	133,283,120	125,105,590
35,778,165	34,667,491	30,116,336	30,324,340	24,825,079	26,265,240
15,448,535	15,189,503	15,487,061	12,900,320	10,091,277	6,347,805
\$217,584,422	\$209,676,883	\$192,795,227	\$182,527,774	\$168,199,476	\$157,718,635

Geauga County, Ohio

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

	2011	2010	2009
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$3,630,260	\$3,348,181	\$3,343,364
Judicial	1,145,378	1,023,480	828,782
Public Safety	1,803,042	1,632,396	1,796,142
Public Works	113,010	444,525	269,347
Health	137,238	153,481	148,010
Human Services	1,543,932	1,702,001	1,448,505
Operating Grants and Contributions	28,511,453	28,981,728	29,606,158
Capital Grants and Contributions	2,142,773	6,828,593	3,685,904
<i>Total Governmental Activities Program Revenues</i>	<u>39,027,086</u>	<u>44,114,385</u>	<u>41,126,212</u>
Business-Type Activities:			
Charges for Services			
Water Resources	5,948,084	6,568,131	5,889,682
Water District	876,260	825,810	771,101
Storm Water	5,160	8,748	2,645
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	204,919	3,132,487	825,998
<i>Total Business-Type Activities Program Revenues</i>	<u>7,034,423</u>	<u>10,535,176</u>	<u>7,489,426</u>
<i>Total Primary Government Program Revenues</i>	<u>46,061,509</u>	<u>54,649,561</u>	<u>48,615,638</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	8,794,782	12,498,283	11,721,086
Judicial	4,152,186	4,145,917	4,260,063
Public Safety	11,829,178	13,029,583	14,017,371
Public Works	7,512,922	15,540,378	12,068,412
Health	8,899,604	9,220,565	9,051,788
Human Services	29,768,718	28,498,808	30,374,500
Economic Development and Assistance	962,187	299,691	0
Interest and Fiscal Charges	151,257	197,380	250,161
<i>Total Governmental Activities Expenses</i>	<u>72,070,834</u>	<u>83,430,605</u>	<u>81,743,381</u>
Business-Type Activities:			
Water Resources	6,342,760	6,169,533	7,121,900
Water District	1,042,162	418,530	869,365
Storm Water	13,265	13,652	12,755
<i>Total Business-Type Activities Expenses</i>	<u>7,398,187</u>	<u>6,601,715</u>	<u>8,004,020</u>
<i>Total Primary Government Expenses</i>	<u>\$79,469,021</u>	<u>\$90,032,320</u>	<u>\$89,747,401</u>

2008	2007	2006	2005	2004	2003	2002
\$4,346,674	\$3,774,397	\$4,038,824	\$3,770,666	\$3,283,720	\$4,210,010	\$4,468,026
865,389	980,045	829,666	826,455	853,644	835,696	876,982
2,157,931	2,667,837	1,061,732	721,582	689,987	554,509	650,653
199,574	332,690	337,465	337,771	275,727	167,388	373,345
153,620	142,257	145,813	158,279	153,319	413,738	161,267
1,406,264	1,260,274	1,195,132	1,289,237	1,277,318	1,040,537	735,533
29,389,862	31,294,255	29,801,906	25,693,478	23,833,276	23,049,477	24,257,461
1,670,137	1,652,295	2,872,800	4,813,140	8,097,791	4,839,661	1,888,032
<u>40,189,451</u>	<u>42,104,050</u>	<u>40,283,338</u>	<u>37,610,608</u>	<u>38,464,782</u>	<u>35,111,016</u>	<u>33,411,299</u>
5,419,064	4,496,702	4,382,480	4,129,892	4,332,137	3,838,524	3,964,672
637,857	1,105,098	519,912	532,586	435,048	398,991	410,792
7,200	1,600	4,400	0	0	0	0
0	1,193,010	1,166,295	145,620	582,594	614,407	511,061
<u>1,548,025</u>	<u>815,298</u>	<u>288,400</u>	<u>410,700</u>	<u>344,700</u>	<u>375,800</u>	<u>0</u>
<u>7,612,146</u>	<u>7,611,708</u>	<u>6,361,487</u>	<u>5,218,798</u>	<u>5,694,479</u>	<u>5,227,722</u>	<u>4,886,525</u>
<u>47,801,597</u>	<u>49,715,758</u>	<u>46,644,825</u>	<u>42,829,406</u>	<u>44,159,261</u>	<u>40,338,738</u>	<u>38,297,824</u>
10,824,246	14,348,531	11,055,726	10,990,289	8,304,157	8,644,924	7,042,563
4,267,814	3,710,704	3,544,193	3,492,722	3,243,042	2,867,595	2,832,026
13,047,274	13,750,068	12,748,232	10,452,022	9,836,122	8,886,733	8,768,513
12,860,130	5,937,919	7,643,031	5,763,430	6,998,775	9,770,673	5,860,351
8,518,081	7,548,462	7,236,509	6,735,572	5,840,470	5,562,474	5,836,132
29,427,102	31,008,766	29,679,317	27,625,810	27,044,196	26,528,640	24,921,236
312,378	2,096,997	299,248	80,926	463,550	33,851	1,385,018
399,272	634,808	772,980	531,441	354,061	383,016	410,045
<u>79,656,297</u>	<u>79,036,255</u>	<u>72,979,236</u>	<u>65,672,212</u>	<u>62,084,373</u>	<u>62,677,906</u>	<u>57,055,884</u>
5,251,206	7,766,520	10,628,844	12,253,739	8,192,350	5,977,112	6,587,521
1,551,043	844,059	821,912	748,915	738,956	997,951	1,188,635
11,083	11,683	28,514	37,267	23,874	30,317	0
<u>6,813,332</u>	<u>8,622,262</u>	<u>11,479,270</u>	<u>13,039,921</u>	<u>8,955,180</u>	<u>7,005,380</u>	<u>7,776,156</u>
<u>\$86,469,629</u>	<u>\$87,658,517</u>	<u>\$84,458,506</u>	<u>\$78,712,133</u>	<u>\$71,039,553</u>	<u>\$69,683,286</u>	<u>\$64,832,040</u>

(continued)

Geauga County, Ohio

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

	2011	2010	2009
Net (Expense)/Revenue			
Governmental Activities	(\$33,043,748)	(\$39,316,220)	(\$40,617,169)
Business-Type Activities	(363,764)	3,933,461	(514,594)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(33,407,512)</u>	<u>(35,382,759)</u>	<u>(41,131,763)</u>
General Revenues and Other Changes in Net Assets			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	7,670,224	7,617,985	6,061,497
Debt Service	0	0	696,703
Aging	2,667,375	1,744,757	1,673,020
Children's Services	1,682,611	1,684,036	1,643,408
Mental Health	3,200,876	3,223,733	2,642,012
Developmental Disabilities	7,923,814	7,939,051	7,741,921
Capital Projects	2,713,547	2,721,818	3,610,918
Sales Taxes Levied for:			
General Purposes	10,774,951	10,726,010	10,281,729
911 Program	643,000	579,471	275,000
Grants and Entitlements not Restricted to Specific Programs	2,441,196	2,961,133	3,117,802
Interest	690,450	937,259	1,623,470
Other	2,237,595	2,953,712	2,274,530
Transfers	(45,066)	(87,750)	(242,725)
<i>Total Governmental Activities</i>	<u>42,600,573</u>	<u>43,001,215</u>	<u>41,399,285</u>
Business-Type Activities:			
Interest	1,776	2,364	11,708
Other	87,478	199,616	164,930
Transfers	45,066	87,750	242,725
<i>Total Business-Type Activities</i>	<u>134,320</u>	<u>289,730</u>	<u>419,363</u>
<i>Total Primary Government</i>	<u>42,734,893</u>	<u>43,290,945</u>	<u>41,818,648</u>
Change in Net Assets			
Governmental Activities	9,556,825	3,684,995	782,116
Business-Type Activities	(229,444)	4,223,191	(95,231)
Total Primary Government Change in Net Assets	<u>\$9,327,381</u>	<u>\$7,908,186</u>	<u>\$686,885</u>

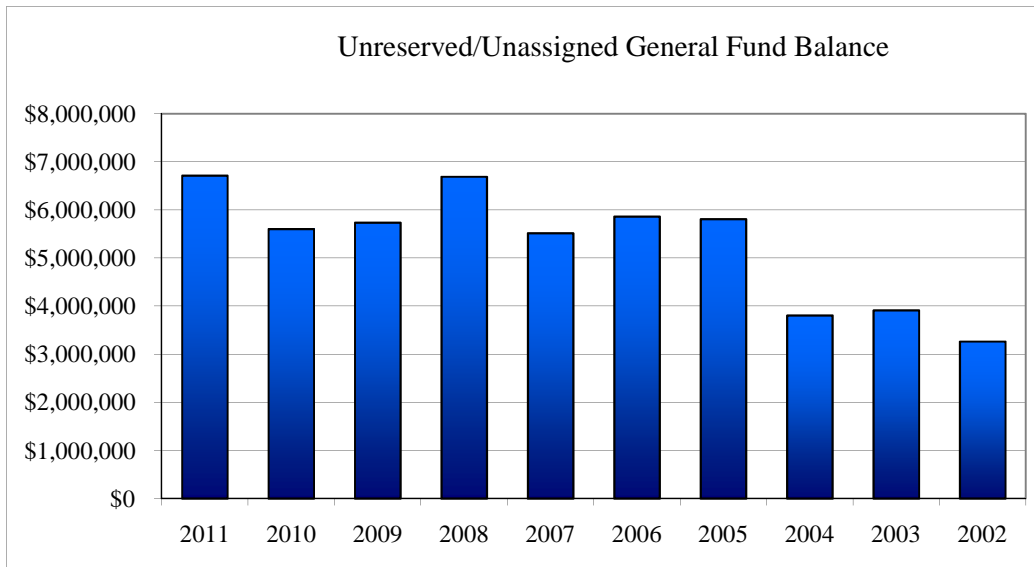
2008	2007	2006	2005	2004	2003	2002
(\$39,466,846)	(\$36,932,205)	(\$32,695,898)	(\$28,061,604)	(\$23,619,591)	(\$27,566,890)	(\$23,644,585)
798,814	(1,010,554)	(5,117,783)	(7,821,123)	(3,260,701)	(1,777,658)	(2,889,631)
(38,668,032)	(37,942,759)	(37,813,681)	(35,882,727)	(26,880,292)	(29,344,548)	(26,534,216)
6,486,228	6,872,673	6,976,765	7,416,017	7,141,295	6,814,822	5,804,818
0	0	0	53,596	704,711	721,945	645,926
1,698,875	1,748,789	1,758,560	1,808,812	1,716,059	1,692,284	1,664,419
1,736,616	1,746,110	1,725,057	1,725,899	820,104	796,692	783,432
2,428,743	2,529,413	2,540,732	2,587,206	2,467,885	1,306,903	1,285,146
7,814,121	7,970,794	8,175,303	8,101,028	6,444,225	6,327,606	6,221,662
4,056,949	4,342,903	4,315,359	3,415,096	2,960,463	2,829,170	2,655,928
11,216,612	11,782,850	11,129,126	10,720,008	10,861,835	5,032,737	4,323,659
0	0	0	0	0	0	0
2,660,488	1,691,551	1,693,192	3,196,774	3,591,672	1,519,152	2,339,936
3,014,789	2,276,676	3,383,183	1,199,245	792,137	953,351	1,573,798
2,554,322	3,129,580	2,315,572	3,228,701	1,588,562	2,013,555	1,589,608
(72,926)	(55,536)	(411,302)	(50,480)	(20,064)	(82,125)	(85,943)
43,594,817	44,035,803	43,601,547	43,401,902	39,068,884	29,926,092	28,802,389
79,600	168,413	136,092	46,115	99,077	40,591	54,440
761,335	988,216	1,465,222	2,651,683	2,020,566	9,776,581	505,231
72,926	55,536	411,302	50,480	20,064	82,125	85,943
913,861	1,212,165	2,012,616	2,748,278	2,139,707	9,899,297	645,614
44,508,678	45,247,968	45,614,163	46,150,180	41,208,591	39,825,389	29,448,003
4,127,971	7,103,598	10,905,649	15,340,298	15,449,293	2,359,202	5,157,804
1,712,675	201,611	(3,105,167)	(5,072,845)	(1,120,994)	8,121,639	(2,244,017)
\$5,840,646	\$7,305,209	\$7,800,482	\$10,267,453	\$14,328,299	\$10,480,841	\$2,913,787

Geauga County, Ohio

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

	2011	2010	2009	2008
General Fund				
Nonspendable	\$341,884	\$349,457	\$0	\$0
Committed	246,758	235,350	0	0
Assigned	314,745	708,884	0	0
Unassigned	6,712,770	5,602,717	0	0
Reserved	0	0	567,242	649,210
Unreserved	0	0	5,735,436	6,689,561
<i>Total General Fund</i>	7,616,157	6,896,408	6,302,678	7,338,771
All Other Governmental Funds				
Nonspendable	148,804	178,434	0	0
Restricted	30,572,585	26,410,078	0	0
Committed	957,253	3,026,340	0	0
Unassigned (Deficit)	(513,361)	0	0	0
Reserved	0	0	5,649,910	7,474,997
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	19,164,322	18,866,739
Debt Service fund	0	0	2,145,479	1,396,428
Capital Projects funds	0	0	2,454,769	(378,381)
<i>Total All Other Governmental Funds</i>	31,165,281	29,614,852	29,414,480	27,359,783
<i>Total Governmental Funds</i>	\$38,781,438	\$36,511,260	\$35,717,158	\$34,698,554

Note: The County implemented GASB 54 in 2011.

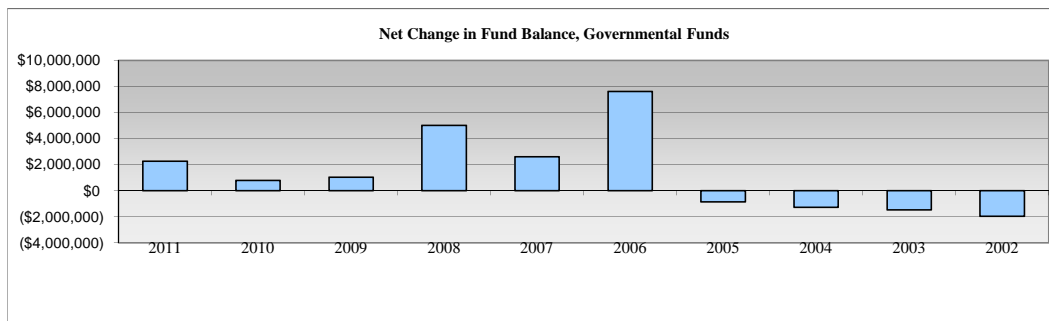


2007	2006	2005	2004	2003	2002
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
679,522	382,028	363,874	495,705	285,417	314,704
5,513,794	5,861,568	5,806,133	3,804,281	3,911,303	3,263,837
6,193,316	6,243,596	6,170,007	4,299,986	4,196,720	3,578,541
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,224,117	4,905,600	5,639,993	12,624,294	5,549,508	4,919,167
16,337,114	16,726,894	13,348,553	11,548,352	9,793,255	11,705,622
2,055,172	1,214,584	1,049,065	1,057,379	3,475,154	2,655,262
(2,108,394)	(1,981,876)	(6,699,612)	(9,173,441)	(1,381,711)	239,778
23,508,009	20,865,202	13,337,999	16,056,584	17,436,206	19,519,829
\$29,701,325	\$27,108,798	\$19,508,006	\$20,356,570	\$21,632,926	\$23,098,370

Geauga County, Ohio

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

	2011	2010	2009	2008
Revenues				
Property Taxes	\$25,804,326	\$24,622,759	\$23,957,698	\$24,273,596
Sales Tax	11,187,156	11,054,675	10,693,407	11,521,245
Permissive Motor Vehicle License Tax	449,301	880,930	438,928	462,913
Charges for Services	7,543,608	7,101,534	6,831,064	8,472,404
Licenses and Permits	188,942	218,834	224,456	262,769
Fines and Forfeitures	430,672	430,222	400,119	289,680
Intergovernmental	33,871,780	38,082,770	35,724,239	32,667,216
Special Assessments	382,403	601,682	417,740	286,255
Interest	690,450	937,259	1,623,470	3,033,776
Rentals	209,217	240,413	262,365	104,021
Contributions/Donations	236,850	270,553	211,292	610,157
Other	2,237,595	2,953,712	2,274,530	2,554,322
Total Revenues	83,232,300	87,395,343	83,059,308	84,538,354
Expenditures				
General Government:				
Legislative and Executive	10,503,362	11,267,955	10,866,427	10,438,534
Judicial	4,015,061	3,998,110	4,141,300	3,699,845
Public Safety	11,778,850	12,767,034	12,574,469	12,313,450
Public Works	6,354,081	7,431,673	6,462,564	6,681,248
Health	8,888,432	9,191,408	8,959,513	8,474,926
Human Services	29,375,321	29,087,840	29,570,964	28,883,636
Economic Development and Assistance	962,187	299,691	0	312,378
Capital Outlay	8,493,712	11,685,708	9,061,860	8,147,104
Debt Service				
Principal Retirement	409,255	581,322	557,164	327,001
Principal Retirement Current Refunding	0	0	20,000	90,000
Interest and Fiscal Charges	153,255	204,500	256,888	400,077
Total Expenditures	80,933,516	86,515,241	82,471,149	79,768,199
Excess of Revenues Over (Under) Expenditures	2,298,784	880,102	588,159	4,770,155
Other Financing Sources (Uses)				
OPWC Loans Issued	0	0	0	300,000
Inception of Capital Lease	16,460	0	23,170	0
General Obligation Bonds Issued	0	0	650,000	0
General Obligation Notes Issued	0	0	180,000	200,000
Payment on Refunding Notes	0	0	(180,000)	(200,000)
Transfers In	3,756,134	5,810,870	4,576,992	6,499,619
Transfers Out	(3,801,200)	(5,896,870)	(4,819,717)	(6,572,545)
Total Other Financing Sources (Uses)	(28,606)	(86,000)	430,445	227,074
Net Change in Fund Balances	\$2,270,178	\$794,102	\$1,018,604	\$4,997,229
Debt Service as a Percentage of Noncapital Expenditures				
	0.82%	0.97%	1.08%	1.09%



Source: Geauga County Auditor

2007	2006	2005	2004	2003	2002
\$25,223,025	\$25,491,856	\$25,123,365	\$22,158,863	\$20,311,734	\$19,189,311
11,523,437	10,910,061	10,596,652	8,725,883	4,712,721	4,378,012
502,981	502,844	501,469	512,925	494,674	492,674
8,406,538	6,930,138	6,439,840	5,878,833	6,600,810	6,587,174
170,405	173,068	189,958	237,764	170,994	168,293
313,249	291,080	305,296	263,694	231,830	226,850
34,512,322	34,816,327	33,453,449	32,986,361	29,519,900	28,331,640
413,672	402,106	369,631	371,575	302,908	220,454
2,276,676	3,383,183	1,199,245	792,137	953,351	1,573,798
134,805	97,254	90,391	80,515	217,764	65,129
88,092	36,930	222,308	550	25	114,214
3,050,102	2,315,572	1,759,610	1,729,940	2,028,161	1,505,663
<u>86,615,304</u>	<u>85,350,419</u>	<u>80,251,214</u>	<u>73,739,040</u>	<u>65,544,872</u>	<u>62,853,212</u>
12,330,274	10,470,671	8,705,411	7,858,318	8,154,696	8,055,288
3,665,449	3,523,800	3,481,964	3,236,212	2,841,281	2,866,706
12,605,108	12,079,196	10,357,850	9,653,028	8,588,402	8,683,974
6,687,762	5,960,516	6,702,320	5,490,960	5,856,195	6,260,869
7,497,217	7,181,743	6,694,425	5,875,928	5,550,693	5,824,072
30,337,740	29,140,316	26,861,300	26,353,873	25,694,079	24,809,358
1,521,997	299,248	80,926	463,550	33,851	31,003
8,046,473	7,300,073	16,980,968	14,871,685	9,192,980	7,173,952
528,024	482,741	449,694	1,631,818	1,831,099	2,010,454
110,000	200,000	0	0	0	0
637,197	756,474	534,440	559,960	384,915	411,389
<u>83,967,241</u>	<u>77,394,778</u>	<u>80,849,298</u>	<u>75,995,332</u>	<u>68,128,191</u>	<u>66,127,065</u>
<u>2,648,063</u>	<u>7,955,641</u>	<u>(598,084)</u>	<u>(2,256,292)</u>	<u>(2,583,319)</u>	<u>(3,273,853)</u>
0	0	0	0	0	0
0	56,453	0	0	0	0
0	0	0	0	0	0
290,000	400,000	600,000	1,000,000	1,200,000	1,400,000
(290,000)	(400,000)	(800,000)	0	0	0
7,061,763	10,827,584	8,033,478	10,551,299	4,616,457	5,928,552
(7,117,299)	(11,238,886)	(8,083,958)	(10,571,363)	(4,698,582)	(6,014,495)
<u>(55,536)</u>	<u>(354,849)</u>	<u>(250,480)</u>	<u>979,936</u>	<u>1,117,875</u>	<u>1,314,057</u>
<u>\$2,592,527</u>	<u>\$7,600,792</u>	<u>(\$848,564)</u>	<u>(\$1,276,356)</u>	<u>(\$1,465,444)</u>	<u>(\$1,959,796)</u>
1.68%	2.05%	1.54%	3.59%	3.76%	4.11%

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2011	\$2,682,868,720	\$345,071,580	\$8,651,258,000	\$0	\$0	\$65,637,020	\$74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960	56,379,620	64,067,750
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400	72,482,840	82,366,864
2006	2,540,106,600	305,797,400	8,131,154,286	167,598,120	893,856,640	71,892,690	81,696,239
2005	2,241,432,560	262,730,240	7,154,750,857	153,857,100	820,571,200	76,114,040	86,493,227
2004	2,198,474,360	257,327,790	7,016,577,571	166,096,300	664,385,200	73,341,780	83,342,932
2003	2,139,873,080	240,093,300	6,799,903,943	169,370,140	677,480,560	72,689,820	82,602,068
2002	1,909,613,860	222,649,810	6,092,181,914	160,205,420	640,821,680	77,334,460	87,880,068

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of a true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010)

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

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

Source: Geauga County Auditor

Totals		Direct Tax Rate					Total Direct Tax Rate	Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property			
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU			
\$3,093,577,320	\$8,725,845,523	35%	\$9.209040	\$9.658890	\$11.200000	\$30.067930	\$9.301460	
3,068,940,690	8,657,912,493	35	8.812560	9.337310	11.200000	29.349870	8.917660	
3,050,600,780	8,613,969,089	35	8.576157	8.965732	11.200000	28.741889	8.668670	
3,057,814,960	9,289,893,510	33	8.529426	8.879950	11.200000	28.609376	8.656340	
3,058,711,930	9,091,380,807	34	8.541533	8.888770	11.200000	28.630303	8.220080	
3,085,394,810	9,106,707,165	34	8.553231	8.825411	11.200000	28.578642	8.285650	
2,734,133,940	8,061,815,284	34	N/A	N/A	N/A	N/A	N/A	
2,695,240,230	7,764,305,703	35	N/A	N/A	N/A	N/A	N/A	
2,622,026,340	7,559,986,571	35	N/A	N/A	N/A	N/A	N/A	
2,369,803,550	6,820,883,662	35	N/A	N/A	N/A	N/A	N/A	

Geauga County, Ohio

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

	2011	2010	2009	2008
Unvoted Millage				
Operating	\$2.500000	\$2.500000	\$2.000000	\$2.000000
Bond Retirement	0.000000	0.000000	0.500000	0.500000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
Voted Millage - by levy				
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.940565	0.937670	0.935652	0.937240
Commercial/Industrial and Public Utility Real	1.252455	1.243492	1.206935	1.201252
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2004 Children's Services - 7 years				
Residential/Agricultural Real	0.624483	0.622562	0.621223	0.622277
Commercial/Industrial and Public Utility Real	0.648625	0.643983	0.625051	0.622108
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	2.943992	2.934937	2.928624	2.933594
Commercial/Industrial and Public Utility Real	3.057806	3.035924	2.946672	2.932799
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.500000	0.500000	0.499152	0.442947
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.442306
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.700000	0.700000	0.475456	0.476263
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.494155	0.491829
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	1.000000	0.617388	0.616050	0.617105
Commercial/Industrial and Public Utility Real	1.000000	0.713907	0.692919	0.689656
General Business and Public Utility Personal	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>
Total Voted Millage by type of Property				
Residential/Agricultural Real	6.709040	6.312557	6.076157	6.029426
Commercial/Industrial and Public Utility Real	7.158886	6.837306	6.465732	6.379950
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
Total Millage by type of Property				
Residential/Agricultural Real	\$9.209040	\$8.812557	\$8.576157	\$8.529426
Commercial/Industrial and Public Utility Real	9.658886	9.337306	8.965732	8.879950
General Business and Public Utility Personal	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>

2007	2006
\$2.000000	\$2.000000
0.500000	0.500000
2.500000	2.500000
0.939122	0.940940
1.202912	1.190982
2.500000	2.500000
0.623527	0.624734
0.622969	0.616791
0.700000	0.700000
2.939484	2.945177
2.936854	2.907729
3.300000	3.300000
0.443837	0.444696
0.442918	0.438525
0.500000	0.500000
0.477219	0.478143
0.492508	0.487624
0.700000	0.700000
0.618344	0.619541
0.690609	0.683760
1.000000	1.000000
6.041533	6.053231
6.388770	6.325411
8.700000	8.700000
\$8.541533	\$8.553231
8.888770	8.825411
11.200000	11.200000

(continued)

Geauga County, Ohio

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

	2011	2010	2009	2008
Overlapping Rates by Taxing District				
City				
Chardon City				
Residential/Agricultural Real	\$7.319916	\$7.313972	\$7.301112	\$7.345908
Commercial/Industrial and Public Utility Real	8.051156	7.999780	7.987048	7.964108
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000
Villages				
Aquila Village				
Residential/Agricultural Real	3.606336	3.589452	3.952796	5.304632
Commercial/Industrial and Public Utility Real	5.500000	5.500000	3.735260	9.663660
General Business and Public Utility Personal	5.500000	5.500000	5.500000	9.900000
Burton Village				
Residential/Agricultural Real	8.123088	8.117402	8.117230	8.132578
Commercial/Industrial and Public Utility Real	9.317182	9.317182	9.317182	9.340705
General Business and Public Utility Personal	9.750000	9.750000	9.750000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	3.466068	3.753309	3.753050	3.964562
Commercial/Industrial and Public Utility Real	3.958916	4.536816	4.411336	4.658617
General Business and Public Utility Personal	5.000000	6.500000	6.500000	6.850000
South Russell Village				
Residential/Agricultural Real	7.351263	7.342843	7.334831	7.332940
Commercial/Industrial and Public Utility Real	8.104016	8.083554	8.085322	7.877041
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000
Townships				
Auburn Township				
Residential/Agricultural Real	9.380295	7.716086	7.705428	7.025064
Commercial/Industrial and Public Utility Real	9.345814	7.960169	7.938553	7.394219
General Business and Public Utility Personal	9.500000	11.170000	11.170000	11.170000
Bainbridge Township				
Residential/Agricultural Real	14.162120	14.106599	14.079398	14.147061
Commercial/Industrial and Public Utility Real	15.187951	15.133074	14.532938	14.579953
General Business and Public Utility Personal	23.750000	23.750000	23.750000	23.750000
Burton Township				
Residential/Agricultural Real	5.938899	5.931612	5.928863	5.935098
Commercial/Industrial and Public Utility Real	6.313082	6.310660	6.309858	6.309858
General Business and Public Utility Personal	7.250000	7.250000	7.250000	7.250000

2007	2006
\$7.353408	\$7.351416
7.977632	7.880060
11.000000	11.000000
5.312764	5.307112
9.663660	9.663660
9.900000	9.900000
8.130234	8.125175
9.344090	9.122028
9.750000	9.750000
5.100000	5.100000
5.100000	5.100000
5.100000	5.100000
3.967729	3.986644
4.659251	4.665246
6.850000	6.850000
7.333174	7.333837
7.595514	7.595514
11.950000	11.950000
7.078057	6.750730
7.385100	6.972101
11.170000	11.170000
12.939277	12.938006
13.512704	13.383472
22.500000	22.500000
5.939787	5.944848
6.307048	6.307247
7.250000	7.250000

(continued)

Geauga County, Ohio

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

	2011	2010	2009	2008
Townships (continued)				
Chardon Township				
Residential/Agricultural Real	\$7.020688	\$7.016052	\$6.032950	\$6.328882
Commercial/Industrial and Public Utility Real	6.846200	6.970446	6.240892	6.240880
General Business and Public Utility Personal	7.200000	7.200000	6.700000	6.700000
Chester Township				
Residential/Agricultural Real	11.516321	11.490097	11.880375	11.861174
Commercial/Industrial and Public Utility Real	12.403964	12.283196	12.344568	12.257437
General Business and Public Utility Personal	17.970000	17.970000	18.600000	18.600000
Claridon Township				
Residential/Agricultural Real	6.522189	6.517078	6.515312	6.524493
Commercial/Industrial and Public Utility Real	6.288572	6.228401	6.287374	6.287374
General Business and Public Utility Personal	9.400000	9.400000	9.400000	9.400000
Hambden Township				
Residential/Agricultural Real	9.184185	8.468168	8.068838	8.079529
Commercial/Industrial and Public Utility Real	9.270468	8.652988	8.247661	8.247661
General Business and Public Utility Personal	10.350000	10.800000	10.800000	10.800000
Huntsburg Township				
Residential/Agricultural Real	8.553119	8.539277	8.528871	8.532457
Commercial/Industrial and Public Utility Real	8.703187	8.703187	8.702941	8.704085
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	4.904915	4.900980	4.896889	5.096994
Commercial/Industrial and Public Utility Real	5.404940	5.434770	5.403771	5.619793
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.620000
Montville Township				
Residential/Agricultural Real	7.815281	7.114430	7.317605	7.326440
Commercial/Industrial and Public Utility Real	7.946943	7.946857	7.481651	7.481651
General Business and Public Utility Personal	10.400000	10.400000	10.700000	10.700000
Munson Township				
Residential/Agricultural Real	8.866716	8.848747	8.821441	8.531022
Commercial/Industrial and Public Utility Real	9.571588	9.570607	9.474916	9.016195
General Business and Public Utility Personal	12.250000	12.250000	12.250000	12.250000
Newbury Township				
Residential/Agricultural Real	7.399502	7.390908	6.116510	6.112412
Commercial/Industrial and Public Utility Real	7.569241	7.536012	6.455527	6.456541
General Business and Public Utility Personal	7.900000	7.900000	8.700000	8.700000
Parkman Township				
Residential/Agricultural Real	6.955738	6.959332	6.957182	5.469605
Commercial/Industrial and Public Utility Real	7.931128	7.931128	7.622876	6.127881
General Business and Public Utility Personal	8.800000	8.800000	8.800000	7.300000

2007	2006
\$6.327838	\$6.330770
6.240880	6.240880
6.700000	6.700000
11.844953	11.836322
12.146331	11.992541
18.600000	18.600000
6.534830	6.537701
6.287374	6.291360
9.400000	9.400000
7.787339	7.129672
7.930817	7.353698
11.400000	11.800000
5.541877	5.551261
5.704085	5.704085
6.000000	6.000000
5.095777	5.098639
5.615171	5.608340
6.620000	6.620000
7.331709	7.339176
7.481651	7.480810
10.700000	10.700000
7.779038	7.817793
8.249036	8.249395
11.500000	11.500000
6.126287	6.131406
6.457602	6.418864
8.700000	8.700000
5.469687	5.484303
6.121081	6.121081
7.300000	7.300000

(continued)

Geauga County, Ohio

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

	2011	2010	2009	2008
Townships (continued)				
Russell Township				
Residential/Agricultural Real	\$14.608385	\$13.875555	\$12.988615	\$11.582750
Commercial/Industrial and Public Utility Real	17.668029	16.741090	15.921141	15.171141
General Business and Public Utility Personal	22.850000	22.850000	22.850000	22.100000
Thompson Township				
Residential/Agricultural Real	9.702049	9.697450	9.240833	8.525891
Commercial/Industrial and Public Utility Real	10.200231	10.200231	9.822406	9.129412
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	9.391836	9.372200	9.377724	9.420983
Commercial/Industrial and Public Utility Real	8.427143	9.397598	8.415256	8.371342
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Special Districts				
Park District				
Residential/Agricultural Real	2.200626	2.193856	2.189137	2.192852
Commercial/Industrial and Public Utility Real	2.575956	2.557525	2.482334	2.470648
General Business and Public Utility Personal	3.700000	3.700000	3.700000	3.700000
Health District				
Residential/Agricultural Real	0.200000	0.200000	0.135844	0.136075
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.141187	0.140522
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Geauga County Library District				
Residential/Agricultural Real	2.000000	1.000000	0.996428	0.997974
Commercial/Industrial and Public Utility Real	2.000000	1.000000	1.000000	0.998452
General Business and Public Utility Personal	2.000000	1.000000	1.000000	1.000000
Burton Public Library District				
Residential/Agricultural Real	1.198008	1.195624	1.195519	0.792603
Commercial/Industrial and Public Utility Real	1.200000	1.198868	1.200000	0.890484
General Business and Public Utility Personal	1.200000	1.200000	1.200000	1.000000
West Geauga Recreation District				
Residential/Agricultural Real	0.091684	0.913700	0.091204	0.090967
Commercial/Industrial and Public Utility Real	0.115007	0.113241	0.109162	0.108289
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	1.543152	1.540568	1.538532	1.542839
Commercial/Industrial and Public Utility Real	2.146650	2.130962	2.000670	1.993384
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Joint Vocational Schools				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2007	2006
\$11.579296	\$11.560900
15.290090	14.951300
22.100000	22.100000
8.541192	8.561344
9.129412	9.129412
12.500000	12.500000
9.428449	9.421167
8.361332	8.291955
12.500000	12.500000
0.799169	2.201509
0.837026	2.449526
3.700000	3.700000
0.136348	0.136612
0.140716	0.139321
0.200000	0.200000
0.806111	0.807751
0.835383	0.827379
1.000000	1.000000
0.794051	0.794483
0.889827	0.877187
1.000000	1.000000
0.090863	0.090764
0.107255	0.105412
0.200000	0.200000
1.544614	2.522520
1.993070	3.048690
2.800000	2.800000
1.500000	1.500000
1.500000	1.500000
1.500000	1.500000

(continued)

Geauga County, Ohio

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

	2011	2010	2009	2008
Joint Vocational Schools (continued)				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$2.304526	\$2.128948	\$2.126747	\$2.135443
Commercial/Industrial and Public Utility Real	2.343204	2.198091	2.184146	2.220407
General Business and Public Utility Personal	4.110000	4.110000	4.110000	4.110000
Schools				
Berkshire Local School District				
Residential/Agricultural Real	21.053163	21.202090	21.018725	21.022548
Commercial/Industrial and Public Utility Real	22.746943	22.708789	22.725963	22.696998
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	25.889333	25.724677	26.208790	26.254846
Commercial/Industrial and Public Utility Real	32.652139	32.422007	31.996358	31.949875
General Business and Public Utility Personal	55.270000	55.140000	55.650000	55.650000
Chardon Local School District				
Residential/Agricultural Real	30.825294	30.743357	30.653884	30.769070
Commercial/Industrial and Public Utility Real	37.790378	37.591249	37.436296	37.154566
General Business and Public Utility Personal	70.880000	70.880000	70.880000	70.880000
Ledgemont Local School District				
Residential/Agricultural Real	20.043876	20.002320	20.000018	20.000029
Commercial/Industrial and Public Utility Real	24.858720	24.858563	24.872377	24.807821
General Business and Public Utility Personal	51.200000	51.200000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	34.948858	34.855421	28.162483	28.166314
Commercial/Industrial and Public Utility Real	37.360705	37.099892	30.281784	30.286951
General Business and Public Utility Personal	65.990000	65.950000	59.290000	59.290000
Kenston Local School District				
Residential/Agricultural Real	38.231344	38.308769	38.757420	38.858167
Commercial/Industrial and Public Utility Real	43.651740	43.636268	42.544745	42.748959
General Business and Public Utility Personal	86.270000	86.460000	86.990000	86.990000
West Geauga Local School District				
Residential/Agricultural Real	33.687247	32.490305	33.280117	33.236891
Commercial/Industrial and Public Utility Real	35.021965	33.605574	33.787018	33.650372
General Business and Public Utility Personal	55.820000	54.680000	55.500000	55.500000
Overlapping Districts				
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Kirtland Public Library				
Residential/Agricultural Real	1.000000	1.000000	0.999144	1.000000
Commercial/Industrial and Public Utility Real	1.000000	0.998935	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2007	2006
\$2.135529	\$2.135563
2.218562	2.217382
4.110000	4.110000
21.024391	21.024963
22.683554	22.425234
52.300000	52.300000
23.878283	23.979651
30.441884	30.481203
55.650000	55.650000
30.777226	24.875866
37.158779	30.814808
70.880000	64.880000
20.000023	20.000010
24.807821	24.806377
51.200000	51.200000
28.235701	28.261282
30.292346	30.094768
59.290000	59.290000
39.268560	39.344751
43.386781	42.960422
87.190000	87.190000
33.418103	33.400009
33.688586	33.400014
55.700000	55.700000
5.100000	5.100000
5.100000	5.100000
5.100000	5.100000
0.000000	0.000000
0.000000	0.000000
0.000000	0.000000

(continued)

Geauga County, Ohio

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

	2011	2010	2009	2008
Overlapping Districts (continued)				
Mentor Public Library				
Residential/Agricultural Real	\$1.100000	\$1.100000	\$1.098926	\$0.434878
Commercial/Industrial and Public Utility Real	1.100000	1.095252	1.064891	0.463161
General Business and Public Utility Personal	1.100000	1.100000	1.100000	0.625000
Lake County Financing District				
Residential/Agricultural Real	2.259228	2.256499	2.027473	2.027492
Commercial/Industrial and Public Utility Real	4.294874	4.256826	4.429467	4.455231
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	47.326488	48.224517	47.816083	47.461775
Commercial/Industrial and Public Utility Real	53.604115	54.466875	54.407837	53.095787
General Business and Public Utility Personal	107.700000	108.600000	108.600000	108.300000
Riverside L.S.D.				
Residential/Agricultural Real	28.412548	28.398127	25.984374	25.955679
Commercial/Industrial and Public Utility Real	26.408130	26.431678	26.034077	26.017843
General Business and Public Utility Personal	54.170000	54.180000	53.780000	53.750000
Kirtland L.S.D.				
Residential/Agricultural Real	36.409741	36.559240	34.601921	34.535520
Commercial/Industrial and Public Utility Real	35.255286	35.351497	34.908781	34.823275
General Business and Public Utility Personal	72.200000	72.380000	71.920000	71.840000
Madison L.S.D.				
Residential/Agricultural Real	\$25.919959	\$26.067887	\$24.185623	\$24.144402
Commercial/Industrial and Public Utility Real	24.460979	24.633493	24.455883	24.595719
General Business and Public Utility Personal	54.020000	54.190000	53.910000	53.910000
Mentor E.V.S.D.				
Residential/Agricultural Real	35.846321	35.849491	32.824842	32.654177
Commercial/Industrial and Public Utility Real	42.976475	42.306150	40.764275	41.489932
General Business and Public Utility Personal	77.610000	77.640000	76.890000	76.700000

(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

2007	2006
\$0.434535	\$0.473603
0.459262	0.499536
0.625000	0.625000
2.034269	2.297237
4.414214	4.867072
4.900000	4.900000
39.600449	41.780704
44.909619	47.094828
100.400000	100.900000
26.042496	26.944006
26.114442	27.499301
53.830000	54.550000
34.289764	33.248545
34.479691	34.050162
71.690000	70.560000
\$24.174498	\$24.841539
24.411270	25.139948
53.940000	54.550000
32.618470	35.002069
41.228424	44.323150
76.680000	77.280000

Geauga County, Ohio

Property Tax Levies and Collections Last Ten Years (1)

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2011	\$28,795,019	\$27,822,116	97%	\$856,963	\$28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
2009	26,312,306	25,353,750	96	637,532	25,991,282
2008	25,839,244	25,019,152	97	780,455	25,799,607
2007	25,636,222	24,800,899	97	667,663	25,468,562
2006	25,215,737	24,492,245	97	716,849	25,209,094
2005	22,756,601	22,144,108	97	749,865	22,893,973
2004	21,781,738	21,876,001	100	546,628	22,422,629
2003	19,398,074	18,932,351	98	494,102	19,426,453
2002	18,209,246	17,808,688	98	486,037	18,294,725

(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%	\$1,061,037	3.7%
100	987,041	3.6
99	585,817	2.2
100	600,530	1.6
99	413,336	1.6
100	285,911	1.1
101	302,649	1.3
103	381,676	1.8
100	325,350	1.7
100	325,096	1.8

Geauga County, Ohio

Principal Real Property Taxpayers 2011 and 2002

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$22,845,550	0.76%
Bainbridge Shopping Center II LLC	14,014,720	0.46
WalMart Real Estate	6,682,140	0.22
KraftMaid Cabinetry Inc.	4,903,150	0.16
HD Development of Maryland	4,281,980	0.14
Great Lakes Cheese Co. Inc.	4,016,460	0.13
V & V Lakeshore, Ltd	3,937,440	0.13
Johnsonite Inc	3,502,560	0.12
Heather Hill Inc.	3,327,730	0.11
Petronzio Management Company	3,288,010	0.11
Totals	\$70,799,740	2.34%

Total Real Property Assessed Valuation

\$3,027,940,300

Taxpayer	2002	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Land Development LLC	\$12,239,730	0.57%
Funtime Inc. (Gauga Lake)	10,058,900	0.47
Bonner, Richard	3,018,460	0.14
Petronzio Management	2,767,520	0.13
422 Company LTD	2,658,220	0.13
Tanglewood Square	2,528,160	0.12
Maple Leaf Plaza LLC	2,495,610	0.12
Juster, Joseph K	2,368,040	0.11
Maple Leaf Plaza LLC	2,216,000	0.10
Capco Enterprises Co	1,855,640	0.09
Totals	\$42,206,280	1.98%

Total Real Property Assessed Valuation

\$2,132,263,670

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2011 and 2002*

<u>Taxpayer</u>	2011	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$52,262,430	79.62%
American Transmission Systems	6,598,090	10.05
East Ohio Gas	4,256,880	6.49
Totals	<u>\$63,117,400</u>	<u>96.16%</u>
Total Public Utility Assessed Valuation	<u>\$65,637,020</u>	

<u>Taxpayer</u>	2002	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$39,138,960	50.61%
Alltel Telephone Company (Western Reserve Telephone)	12,989,260	16.80
American Transmission Systems, Inc.	6,497,870	8.40
Ohio Bell Telephone Co.	3,378,940	4.37
East Ohio Gas	3,343,070	4.32
Totals	<u>\$65,348,100</u>	<u>84.50%</u>
Total Public Utility Assessed Valuation	<u>\$77,334,460</u>	

Source: Geauga County Auditor

Geauga County, Ohio

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

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2011	93,228	\$8,725,845,523	\$520,000	0.0060%	\$5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
2009	99,060	8,613,969,089	650,000	0.0075	6.56
2008	94,753	9,289,893,510	0	0.0000	0.00
2007	94,696	9,091,380,807	0	0.0000	0.00
2006	94,577	9,106,707,165	235,000	0.0026	2.48
2005	94,323	8,061,815,284	455,000	0.0056	4.82
2004	93,791	7,764,305,703	665,000	0.0086	7.09
2003	93,454	7,559,986,571	860,000	0.0114	9.20
2002	92,284	6,820,883,662	1,060,000	0.0155	11.49

(1) Ohio Department of Development populations estimates

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

Source: Geauga County Auditor

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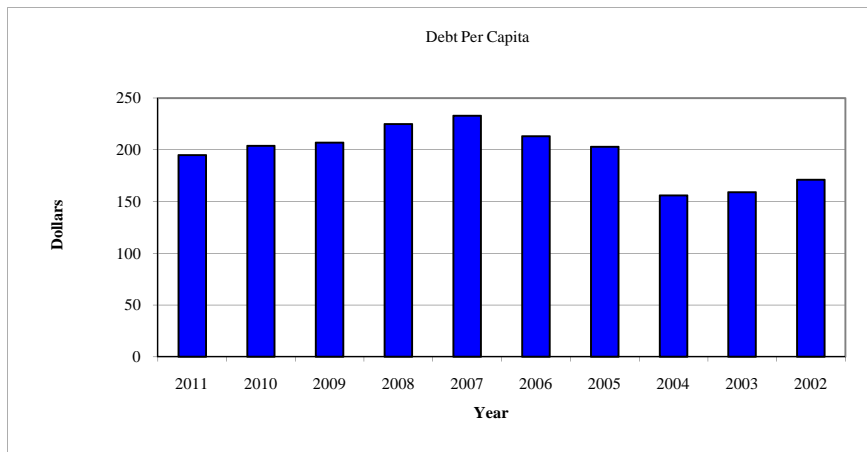
Geauga County, Ohio

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

Year	Governmental Activities					General Obligation Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes	Capital Leases	OPWC Loans	
2011	\$520,000	\$1,637,562	\$0	\$26,976	\$0	\$0
2010	585,000	1,974,714	0	17,619	0	0
2009	650,000	2,291,402	180,000	22,253	15,000	0
2008	0	2,592,649	200,000	0	270,000	0
2007	0	2,873,478	290,000	16,172	0	0
2006	235,000	3,138,909	400,000	43,765	0	0
2005	455,000	3,388,962	600,000	0	0	65,000
2004	665,000	3,628,656	1,000,000	0	0	130,000
2003	860,000	3,865,474	1,200,000	0	0	195,000
2002	1,060,000	4,096,573	1,400,000	0	0	260,000

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

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Revenue Bonds	OPWC Loans	OWDA Loans			
\$3,446,000	\$750,912	\$11,824,536	\$18,205,986	0.41%	\$195
3,484,000	236,251	12,726,809	19,024,393	0.43	204
3,522,000	262,501	13,518,819	20,461,975	0.43	207
129,000	288,751	17,851,677	21,332,077	0.47	225
136,000	315,001	18,412,542	22,043,193	0.50	233
143,000	341,251	15,878,044	20,179,969	0.48	213
150,000	367,500	14,080,323	19,106,785	0.49	203
156,000	393,750	8,623,643	14,597,049	0.39	156
161,000	420,000	8,111,521	14,812,995	0.41	159
166,000	446,250	8,384,537	15,813,360	0.46	171



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2011

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$520,000	100.00 %	\$520,000
Special Assessment Bonds	1,637,562	100.00	1,637,562
Capital Leases	26,976	100.00	26,976
<i>Total County</i>	<i>2,184,538</i>		<i>2,184,538</i>
Overlapping			
All Cities wholly within County	740,000	100.00	740,000
All Townships wholly within County	1,939,999	100.00	1,939,999
All School Districts (S.D.) wholly within County	125,704,369	100.00	125,704,369
Cardinal Local S.D.	8,464,980	98.82	8,365,093
Chagrin Falls Exempted Village Local S.D.	24,536,212	38.08	9,343,390
Kirtland Local S.D.	14,574,992	0.67	97,652
Madison Local S.D.	27,206,852	0.31	84,341
Mentor Exempted Village Local S.D.	2,841,333	0.24	6,819
Riverside Local S.D.	2,995,000	0.40	11,980
Hunting Valley Village	5,500,000	11.59	637,450
Geauga Trumbull Joint Solid Waste District	550,000	47.79	262,845
<i>Total Overlapping</i>	<i>215,053,737</i>		<i>147,193,937</i>
Total Applicable to Geauga County	<u>\$217,238,275</u>		<u>\$149,378,475</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2011 tax year, 2012 collection.

Source: Geauga County Auditor

Geauga County, Ohio

Pledged Revenue Coverage Water Resources Fund Last Ten Years

Year	Gross Revenues (1)	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2011	\$5,990,785	\$4,567,462	\$1,423,323	\$994,992	\$486,993	\$1,481,985	0.96
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551	1.83
2009	6,039,773	5,250,925	788,848	4,482,350	386,554	4,868,904	0.16
2008	6,151,540	3,409,135	2,742,405	893,348	414,704	1,308,052	2.10
2007	7,544,173	6,387,284	1,156,889	413,286	146,206	559,492	2.07
2006	5,875,607	9,539,666	(3,664,059)	7,000	7,500	14,500	(252.69)
2005	5,844,106	11,045,629	(5,201,523)	6,000	7,800	13,800	(376.92)
2004	6,325,103	6,973,811	(648,708)	5,000	8,050	13,050	(49.71)
2003	4,146,141	3,660,288	485,853	5,000	8,300	13,300	36.53
2002	4,124,943	4,122,675	2,268	5,000	8,550	13,550	0.17

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

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

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

	2011		2010	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,093,577,320	\$3,093,577,320	\$3,068,940,690	\$3,068,940,690
Debt Limitation	\$75,839,433	\$30,935,773	\$75,223,517	\$30,689,407
Total Outstanding Debt:				
Bonds:				
Revenue	3,446,000	3,446,000	3,484,000	3,484,000
General Obligation	520,000	520,000	585,000	585,000
Special Assessments	1,637,562	1,637,562	1,974,714	1,974,714
OWDA Loans	11,824,536	11,824,536	12,726,809	12,726,809
Notes	2,000,000	2,000,000	2,680,000	2,680,000
OPWC Loan	750,912	750,912	236,251	236,251
Total	20,179,010	20,179,010	21,686,774	21,686,774
Exemptions:				
Self-supporting Debt	11,824,536	11,824,536	12,726,809	12,726,809
Special Assessments	1,637,562	1,637,562	1,974,714	1,974,714
OPWC Loan	750,912	750,912	236,251	236,251
Debt Service Fund Balance	1,651,229	1,651,229	1,512,700	1,512,700
Total	15,864,239	15,864,239	16,450,474	16,450,474
Net Debt	4,314,771	4,314,771	5,236,300	5,236,300
Total Legal Debt Margin	\$71,524,662	\$26,621,002	\$69,987,217	\$25,453,107
Legal Debt Margin as a Percentage of the Debt Limit	94.31%		93.04%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		69,839,433		69,223,517
		\$75,839,433		\$75,223,517
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2009		2008		2007	
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>\$3,050,600,780</u>	<u>\$3,050,600,780</u>	<u>\$3,057,814,960</u>	<u>\$3,057,814,960</u>	<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>
\$74,765,020	\$30,506,008	\$74,945,374	\$30,578,150	\$74,967,798	\$30,587,119
3,522,000	3,522,000	129,000	129,000	136,000	136,000
650,000	650,000	0	0	0	0
2,291,402	2,291,402	2,592,649	2,592,649	2,873,478	2,873,478
13,518,819	13,518,819	17,851,677	17,851,677	18,412,542	18,412,542
3,380,000	3,380,000	4,980,000	4,980,000	7,345,000	7,345,000
277,501	277,501	558,751	558,751	315,001	315,001
<u>23,639,722</u>	<u>23,639,722</u>	<u>26,112,077</u>	<u>26,112,077</u>	<u>29,082,021</u>	<u>29,082,021</u>
13,518,819	13,518,819	17,851,677	17,851,677	18,412,542	18,412,542
2,291,402	2,291,402	2,592,649	2,592,649	2,873,478	2,873,478
262,501	262,501	288,751	288,751	315,001	315,001
2,145,479	2,145,479	1,396,428	1,396,428	1,702,748	1,702,748
<u>18,218,201</u>	<u>18,218,201</u>	<u>22,129,505</u>	<u>22,129,505</u>	<u>23,303,769</u>	<u>23,303,769</u>
<u>5,421,521</u>	<u>5,421,521</u>	<u>3,982,572</u>	<u>3,982,572</u>	<u>5,778,252</u>	<u>5,778,252</u>
<u>\$69,343,499</u>	<u>\$25,084,487</u>	<u>\$70,962,802</u>	<u>\$26,595,578</u>	<u>\$69,189,546</u>	<u>\$24,808,867</u>
<u>92.75%</u>		<u>94.69%</u>		<u>92.29%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	68,765,020		68,945,374		68,967,798
	<u>\$74,765,020</u>		<u>\$74,945,374</u>		<u>\$74,967,798</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2006		2005	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,085,394,810	\$3,085,394,810	\$2,734,133,940	\$2,734,133,940
Debt Limitation	\$75,634,870	\$30,853,948	\$66,853,349	\$27,341,339
Total Outstanding Debt:				
Bonds:				
Revenue	143,000	143,000	150,000	150,000
General Obligation	235,000	235,000	520,000	520,000
Special Assessments	3,138,909	3,138,909	3,388,962	3,388,962
OWDA Loans	15,878,044	15,878,044	14,080,314	14,080,314
Notes	9,000,000	9,000,000	10,650,000	10,650,000
OPWC Loan	341,251	341,251	367,500	367,500
Total	28,736,204	28,736,204	29,156,776	29,156,776
Exemptions:				
Self-supporting Debt	16,113,044	16,113,044	14,600,314	14,600,314
Special Assessments	3,138,909	3,138,909	3,388,962	3,388,962
OPWC Loan	341,251	341,251	367,500	367,500
Debt Service Fund Balance	889,674	889,674	768,433	768,433
Total	20,482,878	20,482,878	19,125,209	19,125,209
Net Debt	8,253,326	8,253,326	10,031,567	10,031,567
Total Legal Debt Margin	\$67,381,544	\$22,600,622	\$56,821,783	\$17,309,773
Legal Debt Margin as a Percentage of the Debt Limit	89.09%		84.99%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		69,634,870		60,853,349
		\$75,634,870		\$66,853,349
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2004		2003		2002	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,695,240,230</u>	<u>\$2,695,240,230</u>	<u>\$2,622,026,340</u>	<u>\$2,622,026,340</u>	<u>\$2,369,803,550</u>	<u>\$2,369,803,550</u>
\$65,881,006	26,952,402	\$64,050,659	\$26,220,263	\$57,745,089	\$23,698,036
156,000	156,000	161,000	161,000	166,000	166,000
795,000	795,000	1,055,000	1,055,000	1,320,000	1,320,000
3,628,656	3,628,656	3,865,474	3,865,474	4,096,573	4,096,573
8,623,643	8,623,643	8,111,521	8,111,521	8,384,537	8,384,537
7,500,000	7,500,000	6,175,000	6,175,000	3,475,000	3,475,000
393,750	393,750	420,000	420,000	446,250	446,250
<u>21,097,049</u>	<u>21,097,049</u>	<u>19,787,995</u>	<u>19,787,995</u>	<u>17,888,360</u>	<u>17,888,360</u>
9,415,457	9,415,457	8,726,521	8,726,521	9,090,787	9,090,787
3,628,656	3,628,656	3,865,474	3,865,474	4,096,573	4,096,573
393,750	393,750	420,000	420,000	446,250	446,250
923,951	923,951	2,545,526	2,545,526	1,944,961	1,944,961
<u>14,361,814</u>	<u>14,361,814</u>	<u>15,557,521</u>	<u>15,557,521</u>	<u>15,578,571</u>	<u>15,578,571</u>
<u>6,735,235</u>	<u>6,735,235</u>	<u>4,230,474</u>	<u>4,230,474</u>	<u>2,309,789</u>	<u>2,309,789</u>
<u>\$59,145,772</u>	<u>\$20,217,167</u>	<u>\$59,820,185</u>	<u>\$21,989,789</u>	<u>\$55,435,300</u>	<u>\$21,388,247</u>
<u>89.78%</u>		<u>93.40%</u>		<u>96.00%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	59,881,006		58,050,659		51,745,089
	<u>\$65,881,006</u>		<u>\$64,050,659</u>		<u>\$57,745,089</u>

Geauga County, Ohio

Demographic Statistics Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2011	93,228	\$4,459,139,000	\$47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	47,530	12,270
2008	94,753	4,539,546,000	45,939	12,465
2007	94,696	4,448,772,000	46,980	12,657
2006	94,577	4,229,908,000	44,724	12,987
2005	94,323	3,884,480,000	41,183	13,226
2004	93,791	3,739,493,000	39,870	13,268
2003	93,454	3,596,051,000	38,479	13,690
2002	92,284	3,461,219,000	37,506	12,846

(1) Ohio Department of Development populations estimates

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

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

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
245.2	7.5	10.2	9.3
234.5	5.4	6.5	5.8
234.4	4.9	5.6	4.6
234.1	4.4	5.4	4.6
233.5	4.8	5.9	5.1
232.2	4.8	6.1	5.5
231.3	4.9	6.2	6.0
228.4	4.2	5.7	5.8

Geauga County, Ohio

Ten Largest Employers 2011 and 2002

2011				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,078	2.13%
Geauga County	Government	1806	1,021	2.02
University Hospital Health Systems	Hospital/Health Care	1930	840	1.66
WalMart	(a) Retailer	1962*	778	1.54
Giant Eagle	(b) Retailer	1931*	611	1.21
Great Lakes Cheese	Cheese Packager	1958	578	1.15
Kenston Local School District	School District	---	539	1.07
Dillen Products	Manufacturer	1985	423	0.84
Chardon Local School District	School District	---	405	0.80
West Geauga School District	School District	---	320	0.64
Total			6,593	13.06%
Total County Civilian Workforce			50,500	

2002				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Six Flags, Inc.	Amusement Park	(1) 1890	4,389	8.90%
Kraftmaid, Inc.	Manufacturer	1969	3,170	6.43
Geauga County	Government	1806	1,090	2.21
Duramax, Inc.	Manufacturer	1895	800	1.62
University Hospital Health Systems	Hospital/Health Care	1936	623	1.26
Great Lakes Cheese	Cheese Packager	1958	457	0.93
Kinetico Inc.	Manufacturer	1970	338	0.69
Poly One Corporation	Manufacturer	1957	260	0.53
Mercury Plastics	Manufacturer	1965	230	0.47
Carlisle Engineered Products	Manufacturer	1944	215	0.44
Total			11,572	23.48%
Total County Civilian Workforce			49,300	

(a) Includes Bainbridge, Chardon, and Middlefield locations

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

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

* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)		Total New Construction	Bank Deposits	Real Property Value		Tax Exempt (3)
	Agricultural/ Residential	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial	
2011 (2)	\$13,833,330	\$1,873,590	\$15,706,920	\$761,040,000	\$2,575,693,510	\$339,042,100	\$253,860,220
2010	11,635,310	24,073,340	35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000
2009	24,651,210	4,563,200	29,214,410	641,027,000	2,666,416,570	324,889,480	224,968,420
2008	40,664,810	12,811,470	53,476,280	663,594,000	2,630,914,310	321,041,970	215,301,900
2007	43,994,870	7,823,600	51,818,470	324,971,000	2,585,651,110	307,841,430	215,301,900
2006	42,557,890	4,708,430	47,266,320	279,315,000	2,540,106,600	305,797,400	206,767,300
2005	40,231,780	7,603,050	47,834,830	249,799,000	2,241,432,560	262,730,240	176,025,940
2004	51,932,750	14,304,450	66,237,200	1,680,805,000	2,198,474,360	257,327,790	165,986,790
2003	39,902,230	6,086,490	45,988,720	365,826,000	2,139,873,080	240,093,300	160,636,430
2002	46,948,160	10,471,460	57,419,620	288,126,000	1,909,613,860	222,649,810	160,636,430

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

(2) Represents the 2011 tax year 2012 collection year.

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

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

Geauga County, Ohio

County Government Employees Last Ten Years

	2011	2010	2009	2008
Government Activities				
Legislative and Executive				
General	100	98	102	109
Real Estate Assessment	19	21	12	19
Delinquent Tax Collector	9	10	8	8
Community Development Admin.	4	4	4	6
Judicial				
General	61	66	68	67
Law Library	1	1	0	0
Common Pleas Mediation	2	1	0	0
Certificate of Title	8	8	6	7
CASA	4	4	5	5
Intensive Supervision	2	2	2	2
Care and Custody	5	4	4	4
Court Technology	2	2	2	2
Pre-sentence Investigation Reporting	1	2	2	2
Public Safety				
General	157	167	169	166
911 Program	9	9	2	9
800 System Communication	2	2	2	2
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	1	1	1
D.A.R.E.	2	2	0	2
Miscellaneous	7	7	6	6
Public Works				
General	3	3	3	3
Motor Vehicle and Gas Tax	59	58	59	56
Human Services				
General	8	8	8	8
Developmental Disabilities	246	275	285	281
Child Support Enforcement	13	13	13	13
Transportation Administration	25	29	26	26
Aging	33	32	29	30
County Home	18	17	17	17
Public Assistance	71	72	73	71
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	4	4	5	5
Business-Type Activities				
Water Resources	33	34	34	36
Water District	2	3	3	3
Storm Water	1	1	1	1
Agencies	<u>104</u>	<u>106</u>	<u>125</u>	<u>109</u>
TOTALS	<u>1,021</u>	<u>1,072</u>	<u>1,082</u>	<u>1,082</u>

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

Source: Geauga County Payroll

2007	2006	2005	2004	2003	2002
105	100	94	100	98	101
18	18	17	13	13	15
4	4	2	6	3	7
5	4	4	3	3	3
69	64	62	61	57	57
0	0	0	0	0	0
0	0	0	0	0	0
7	7	7	7	6	7
4	5	5	4	4	4
2	2	2	2	2	2
6	4	5	5	7	4
2	2	2	2	1	0
2	2	2	2	1	0
171	162	156	148	143	147
0	3	4	4	4	4
1	1	4	4	4	4
17	19	16	21	22	14
2	2	2	2	2	2
1	1	1	2	2	6
2	0	2	1	0	2
8	6	8	5	2	6
3	3	3	3	4	4
58	58	59	56	60	59
8	7	8	8	9	8
300	308	300	330	350	323
13	13	13	12	14	13
27	23	27	27	27	29
31	32	33	38	33	31
18	17	16	15	17	17
72	61	63	61	58	62
5	5	5	5	5	5
4	4	3	4	3	4
36	35	34	35	35	37
3	3	3	3	3	3
1	1	1	1	1	0
113	112	113	111	113	110
1,118	1,088	1,076	1,101	1,106	1,090

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Nine Years (1)

	2011	2010	2009	2008
Government Activities				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	3	3
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	1	1	1	1
Maintenance Vehicles	7	7	7	7
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	1	1	1	1
Care and Custody Vehicles	1	1	1	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	4	4	4
Coroner's Vehicles	1	1	1	1
Sheriff's Vehicles	82	75	73	77
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	186	186	186	186
Lane Miles of Bridges	227.6	227.6	227.6	227.6
Engineer's Vehicles	53	52	51	50
Square footage of County Engineer's facilities	64,616	64,616	64,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	27	26	25	24
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	5	4	4	2
Child Support Enforcement Vehicles	1	1	1	1
Transportation Administration Vehicles	21	23	23	24
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	7	5	5	5
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	2	1	1	1
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	5	6	6	6
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	3
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,354	9,354	9,354	9,354

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

(continued)

Geauga County, Ohio

Capital Asset Statistics by Function/Program (continued) Last Nine Years (1)

	2011	2010	2009	2008
<i>Business-Type Activities</i>				
Water Resources Vehicles	36	38	36	35
Water Resources Owned Buildings	1	1	1	1
Number of Wastewater Facilities Maintained	62	58	56	56
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmary Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	5	5	5	5
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	2	2	2	2

(1) Information prior to 2003 not available

Source: Geauga County Capital Asset Records

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

Geauga County, Ohio

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

	2011	2010	2009
Government Activities			
Legislative and Executive			
Auditor			
Parcels Transferred	2,780	2,565	2,689
Accounting Warrants (checks) Issued (#)	25,274	26,483	27,156
Accounting Warrants (checks) Issued (\$)	\$489,318,259	\$490,087,568	\$493,968,824
Board of Elections			
Registered Voters	64,117	65,507	64,064
Voter Turnout in November	36,532	38,101	32,696
Percentage of Voter Turnout	56.98 %	58.16 %	51.04 %
Recorder			
Deeds Filed	3,022	2,756	2,348
Mortgages Filed	4,333	4,221	4,708
Judicial			
Common Pleas Court Cases			
Civil	1,002	1,165	1,149
Criminal	184	181	151
Domestic	368	390	422
Felony Indictments	177	171	144
Judgment Liens	2,603	2,619	2,529
Public Safety - Sheriff's Department Activity			
Phone Calls Received by Communications Center	96,425	115,686	82,354
Traffic Citations Issued	2,270	2,732	2,801
Operating a Motor Vehicle while			
Intoxicated (OMVI) Arrests	269	207	206
Criminal Cases Processed	2,251	2,091	1,888
Domestic Violence Arrests	82	57	76
Drug Offenses	45	82	177
Juvenile Offenses	36	173	269
Assaults	74	228	82
Vehicular Homicide	0	2	0
Total Beds in the Safety Center	182	182	182
Inmates Received and Processed	1,373	1,277	1,446
Total Meals Served	68,758	56,677	59,187
Health Services - Dog and Kennel			
Dogs Licensed	13,075	12,993	12,885
Number of Penalties Assessed	708	943	986
Replacement Tags Issued	62	55	40
Kennels	49	49	58
Number of Kennel Penalties Assessed	3	1	5
Business-Type Activities			
Water Resources			
Sewer Customer Accounts	7,653	7,522	7,474
Gallons of Wastewater Treated	847,000,000	696,000,000	708,000,000
Miles of Sewer Lines Maintained	132	132	130
Facilities Maintained	62	58	56
Water District			
Water Customer Accounts	724	644	606
Miles of Water Lines Maintained	29	29	27
Facilities Maintained	6	6	6

(1) Information prior to 2006 is not available.

Sources: Various Geauga County Departments

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

Geauga County, Ohio

Miscellaneous Statistics

December 31, 2011

Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	56.6
State Highways	137.6
County Highways	227.6
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf	
Geauga Times Courier	

(continued)

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

Geauga County, Ohio

Miscellaneous Statistics (continued)

December 31, 2011

















Geauga County's Agriculture		
Number of Farms	888	
Average Size of Farm	64	Acres
Land in Farms	56,558	Acres
Livestock Numbers on Farms		
Dairy Cattle and Calves	3,081	Head
Beef Cattle and Calves	1,132	Head
Hogs and Pigs	493	Head
Crops Raised		
Corn for Grain	4,385	Acres
All Hay	12,401	Acres
Oats	1,530	Acres
Soybean	1,857	Acres
Agricultural Products Produced/Sold		
Dairy Products	\$8,776,000	
Cattle	\$1,482,000	
Hogs and Pigs	\$316,000	
Corn for Grain	536,323	Bushels
Hay	30,431	Ton
Oats	99,924	Bushels
Soybean	75,919	Bushels
Maple Syrup	19,649	Gallons
Nursery/Greenhouse	\$6,109,000	
Fruits and Vegetables	\$2,911,000	
Number of Farms		
2007	888	
2002	975	
1987	740	

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

Source: United States Department of Agriculture 2007 Census

Geauga County, Ohio

Townships, Villages, and City within the County

			 Thompson 1817
Aquilla Village 1880 Burton Village 1895 Chardon City 1851 Hunting Valley Village 1924 Middlefield Village 1901 South Russell Village 1923	 Chardon 1816	 Hambden 1811	 Montville 1822
	 Chester 1816	 Munson 1816	 Claridon 1817
	 Huntsburg 1821		
	 Russell 1827	 Newbury 1817	 Burton 1806
		 Middlefield 1817	
	 Bainbridge 1817	 Auburn 1827	 Troy 1820
			 Parkman 1817

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

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





Dave Yost • Auditor of State

GEAUGA COUNTY 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
AUGUST 9, 2012