

Dave Yost • Auditor of State



**GEAUGA COUNTY**  
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**GEAUGA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Cash Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through the Ohio Department of Jobs and Family Services:			
Food Assistance	10.561	JFSFFB11	\$50,456
	10.561	JFSFFB10	248,355
ARRA - Food stamps	10.561	JFSFFB10S	14,940
Subtotal CFDA 10.561			<u>313,751</u>
Direct Program:			
Rural Utilities Service	10.760	N/A	<u>3,627,290</u>
<b>SUBTOTAL U.S. DEPARTMENT OF AGRICULTURAL</b>			<b>3,941,041</b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
Passed through the Ohio Department of Development:			
Community Development Block Grant/ Small Cities Program:			
Formula Program	14.228	B-F-07-1AZ-1	211,124
Neighborhood Stabilization Grant ARRA	14.228	B-Z-08-004-1	71,342
Passed through Ashtabula County:			
HSTS Improvement - WPCLF ARRA	14.228	CS398016-01	65,393
Subtotal CFDA 14.228			<u>347,859</u>
Direct Program:			
Supportive Housing Program	14.238	OH0205C5E070802	55,865
		OH0205C5E070801	27,494
Subtotal CFDA 14.238			<u>83,359</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			<b>431,218</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed through Ohio Attorney General's Office:			
Victims of Crime	16.575	2010VADSCE480	18,571
		2011VADSCE480	7,146
		2011SADSCE480	1,275
		2010SADSCE480	3,551
Subtotal CFDA 16.575			<u>30,543</u>
Passed through the Office of Criminal Justice Services:			
Victims of Crime Act	16.579	10VAGENE554	17,886
		11VAGENE554	2,933
Subtotal CFDA 16.579			<u>20,819</u>
Prosecutor's Criminal Investigator	16.738	2007-JG-D01-6468	40,000
Technology Improvement	16.738	2009-JG-LLE-5108	14,810
Subtotal CFDA 16.738			<u>54,810</u>
Violence Against Women Act	16.588	2008-WF-VA2-8214	14,156
		2007-WF-VA2-8214A	3,381
		2009-WF-VA2-8214	56,081
Subtotal CFDA 16.588			<u>73,618</u>
Bullet Proof Vest Partnership	16.607	FY2009	5,890
GCSO Technology Improvement Project	16.803	2009-RA-E01-2223	99,000
<b>SUBTOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>284,680</b>

**GEAUGA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Cash Disbursements
<b>U.S. DEPARTMENT OF LABOR</b>			
Passed through Workforce Investment Act - Area 19:			
Workforce Investment Act - Adult Programs	17.258	FY08	\$6,028
Workforce Investment Act - Adult Programs		FY09	87,472
Workforce Investment Act - Adult Programs		FY10	38,746
ARRA		FY09	58,711
ARRA		FY10	<u>204,068</u>
<i>Subtotal CFDA 17.258</i>			395,025
Workforce Investment Act - Youth Activities	17.259	FY09	122,266
Workforce Investment Act - Youth Activities		FY10	53,828
ARRA		FY10	<u>121,456</u>
<i>Subtotal CFDA 17.259</i>			297,550
Workforce Investment Act - Dislocated Workers	17.260	FY09	82,767
Workforce Investment Act - Dislocated Workers		FY10	158,261
ARRA		FY10	<u>163,124</u>
<i>Subtotal CFDA 17.260</i>			404,152
<b>SUBTOTAL U.S. DEPARTMENT OF LABOR</b>			1,096,727
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Direct Program:			
Federal Aviation Administration	20.106	3-39-0054-1410	10,450
ARRA		3-39-0054-1309	<u>3,295</u>
<i>Subtotal CFDA 20.106</i>			13,745
Passed through Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:			
Highway Planning and Construction	20.205	PID87270	9,741
Highway Planning and Construction		PID87429	50,000
Highway Planning and Construction		PID82655	150,000
Highway Planning and Construction		PID87963	462,380
Highway Planning and Construction		PID87961	240,428
Highway Planning and Construction		PID87857	827,009
Highway Planning and Construction		PID80980	364,537
Highway Planning and Construction		PID82654	150,000
Highway Planning and Construction		PID86131	244,286
Highway Planning and Construction		PID85698	68,919
Highway Planning and Construction		PID86259	576,000
Highway Planning and Construction - ARRA		PID82567	499,885
Highway Planning and Construction - ARRA		PID82659	433,340
Highway Planning and Construction - ARRA		PID86130	<u>279,635</u>
			4,356,160
LPA Transit Grant	20.205	RPT-0028-030-102	<u>194,192</u>
<i>Subtotal CFDA 20.205</i>			4,550,352
Operating	20.509	RPT-4028-030-101	615,139
Capitalized Maintenance		RPT-0028-030-102	171,217
Capitalized Maintenance - ARRA		RPT-0028-030-093	<u>208,797</u>
<i>Subtotal CFDA 20.509</i>			995,153
High Visibility Enforcement Overtime	20.600	HVEO-2011-28-00-00-00367-00	6,385
High Visibility Enforcement Overtime	20.601	HVEO-2010-28-00-00-00335-00	29,495
<i>Subtotal CFDA 20.600 and 20.601</i>			<u>35,880</u>
<b>SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			5,595,130
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Passed through Ohio Emergency Management Agency:			
Emergency Food and Shelter Program ARRA	97.114	LRO ID:675000-002	<u>28,232</u>
<b>SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			28,232
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through Ohio Department of Education:			
Title VI-B, Special Education:	84.027	65995 FY10 USAS #516	36,280
Assistance to States for Education of Handicapped Children		65995 FY11 USAS #516	<u>54,446</u>
Total Assistance to States for Education of Handicapped Children			90,726

**GEAUGA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Cash Disbursements
<b>U.S. DEPARTMENT OF EDUCATION (Continued)</b>			
Passed through Ohio Department of Education: (Continued)			
Special Education, Part B-IDEA ARRA	84.027	USAS Fund #516	\$1,517
		65995 FY10 USAS #516	53,746
Total Special Education, Part B-IDEA ARRA			<u>55,263</u>
<i>Subtotal CFDA 84.027</i>			<u>145,989</u>
Early Childhood Special Education IDEA		USAS Fund #587 FY11	40,691
Early Childhood Special Education IDEA ARRA	84.173	USAS Fund #587	179
<i>Subtotal for 84.173</i>			<u>40,870</u>
Total Special Education Cluster			<u>186,860</u>
Passed through Ohio Department of Health:			
Special Education Grants for Infants and Families with Disabilities	84.181	281-002-1-HG0209	50,416
<i>Subtotal for CFDA 84.181</i>			<u>50,416</u>
Help Me Grow ARRA	84.393A	FY10	34,699
		FY11	24,712
<i>Subtotal for CFDA 84.393</i>			<u>59,411</u>
Passed through Department of Alcohol and Drug Addiction:			
Services - DARE Project			
DARE Project	84.186	28-3144-DFSCA-P-10-0929	17,500
		Amish DARE Grant	5,000
		28-3144-DFSCA-P-10-0929	17,500
<i>Subtotal CFDA 84.186</i>			<u>40,000</u>
<b>SUBTOTAL U.S. DEPARTMENT OF EDUCATION</b>			336,687
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>			
Passed through the Ohio Secretary of State:			
Voting Access for Individuals with Disabilities (HAVA Title II)	90.401	Pollworker training	4,696
BMV Voter Record Verification Program	90.401	BMV Verification Program	<u>1,217</u>
<b>SUBTOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>			5,913
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
Passed through Western Reserve Area Agency on Aging:			
HEAP	93.568	FY10	881
		FY11	1,998
			<u>2,879</u>
Passed through the Ohio Department of Development:			
Low Income Home Energy Assistance			
Block Grant	93.568	11-HA-152	464
		10-HA-152	60,460
		09-HA-152	42,620
		08-HA-152	36,524
			<u>140,068</u>
HEAP Crisis Cooling Grant	93.568	09-HC-252	2,250

GEAUGA COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(Continued)

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Cash Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>			
Passed through the Ohio Department of Development:(Continued)			
Low Income Home Energy Assistance (Continued)			
HEAP Winter Emergency Crisis Grant	93.568	10-HE-252	\$177,849
		11-HE-252	63,897
			<u>241,746</u>
<i>Subtotal CFDA 93.568</i>			<u>386,943</u>
Passed through the Geauga Community Action Council			
Community Services Block Grant (Note C)	93.569	0809-25	17,029
		1011-25	153,176
			<u>170,205</u>
Community Services Block Grant ARRA	93.569	ARRA-09-925	61,565
<i>Subtotal CFDA 93.569</i>			<u>231,770</u>
Passed through the Western Reserve Area Agency on Aging:			
Aging Cluster			
Special Programs for Aging - Title III-B	93.044	CY2010	196,419
<i>Subtotal CFDA 93.044</i>			<u>196,419</u>
Special Programs for Aging - Title III-D	93.043	CY2010	5,780
<i>Subtotal CFDA 93.043</i>			<u>5,780</u>
Passed through Ohio Department of Job & Family Services:			
Family Stability	93.556	FY10	23,866
		FY11	7,332
Caseworker Visits Administration	93.556	JFSMC11	335
		JFSMC10	1,244
ESAA Preservation	93.556	JFSFPF10	30,247
		JFSFPF11	4,207
ESAA Reunification	93.556	JFSFPF10	14,105
		JFSFPF11	5,377
Post Adoption Special	93.556	JFSMC11	19,958
		JFSMC10	115,770
<i>Subtotal CFDA 93.556</i>			<u>222,441</u>
Child Care Services - TANF	93.558	JFSFTF11	346,834
		JFSFTF10	627,740
<i>Subtotal CFDA 93.558</i>			<u>974,574</u>
Federal Child Support	93.563	JFSFCS10	58,107
		JFSFCS11	140,446
ARRA - Child Support County Incentive		JFSFCS10S	306,327
<i>Subtotal CFDA 93.563</i>			<u>504,880</u>
Quality Child Care	93.575	JFSFCD10	2,912
		JFSFCD11	1,491
<i>Subtotal CFDA 93.575</i>			<u>4,403</u>
Child Care Administration	93.596	JFSFCM10	105
		JFSFCG10	7,422
Child Care Non-administration	93.596	JFSFCM10	10,910
		JFSFCG10	4,873
		JFSFCM11	18,337
<i>Subtotal CFDA 93.596</i>			<u>41,647</u>
IV-B	93.645	JFSFCW11	9,224
		JFSFCW10	28,978
<i>Subtotal CFDA 93.645</i>			<u>38,202</u>
Foster Parent Training	93.658	JFSFFC10	2,690
IV-E	93.658	JFSFFC11	690
<i>Subtotal CFDA 93.658</i>			<u>3,380</u>
Non-recurring Adoption	93.659	JFSFAA10	3,778
		JFSFAA11	2,993
<i>Subtotal CFDA 93.659</i>			<u>6,771</u>

**GEAUGA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Cash Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>			
Passed through Ohio Department of Job & Family Services: (Continued)			
Social Services Block Grant	93.667	Title XX FY11	\$7,500
Title XX - Base	93.667	JFSFSS11	2,150
		JFSFSS10	142,219
Title XX - transfer	93.667	JFSFTX10	272,195
		JFSFTX11	<u>34,911</u>
			458,975
Passed through Ohio Department of Developmental Disabilities:			
Social Services Block Grant	93.667	Title XX FY10	45,537
		Title XX FY11	<u>43,920</u>
			89,457
Passed through Ohio Department of Mental Health:			
Social Services Block Grant	93.667	Title XX FY-10	10,898
		Title XX FY-11	<u>34,277</u>
			45,175
Subtotal CFDA 93.667			593,607
Passed through Ohio Department of Job & Family Services:			
Child Abuse and Neglect Prevention	93.669	JFSFSTFO	2,200
Federal Chaffee	93.674	JFSFIL10	565
ARRA - TANF Summer Youth	93.714	JFSFTF10S	31,193
Medicaid - Public Assistance	93.778	JFSFMT11	56,124
		JFSFMT10	<u>52,509</u>
			108,633
Passed through Ohio Department of Developmental Disabilities:			
Targeted Case Management	93.778	Title XIX CY 2010	190,521
		Title XIX CY 2010	924,808
ARRA	93.778	Title XIX CY 2010	<u>23,094</u>
			1,138,423
Transportation	93.778	Enhanced Fmap	120,708
Passed through Ohio Department of Mental Health:			
Medical Assistance Grant	93.778	CY2010	1,246,940
ARRA	93.778	CY2010	<u>195,701</u>
			1,442,641
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
Drug and Alcohol Medicaid Title XIX	93.778	CY2010	154,292
ARRA		CY2010	<u>25,569</u>
			179,861
Subtotal CFDA 93.778			2,990,266
Passed through Ohio Department of Developmental Disabilities:			
Early Childhood Mental Health Consultation	93.956	FY10	6,312
		FY11	<u>14,952</u>
Subtotal CFDA 93.956			21,264
Block Grant Base	93.958	FY-10	18,516
		FY-09	<u>32,751</u>
			51,267
Forensic Grant	93.958	FY10	950
		FY11	<u>1,338</u>
			2,288
Subtotal CFDA 93.958			53,555

GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2010  
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Grant Number	Cash Disbursements
Passed through Ohio Department of Developmental Disabilities:			
Children's Health Insurance Grant	93.767	CY2010	\$105,931
	93.767	CY2010	<u>2,168</u>
			108,099
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
Drug and Alcohol Medicaid Title XIX	93.767	CY2010	<u>45,553</u>
<i>Subtotal CFDA 93.767</i>			153,652
Passed through the Ohio Department of Alcohol and Drug Addiction Services:			
Youth-Led Prevention Allocations	93.959	FY-11	3,502
Substance Abuse Prevention and Treatment Block Grant	93.959	FY-10	50,935
		FY-11	<u>149,597</u>
			204,034
Passed through the Ohio Department of Developmental Disabilities:			
Drug Free Community Coalition	93.959	28-1316-CMMCO-P-10-0027	6,470
		28-1316-CMMCO-P-11-0027	<u>23,689</u>
			<u>30,159</u>
<i>Subtotal CFDA 93.959</i>			234,193
<b>SUBTOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			6,697,704
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through the Ohio Department of Public Safety:			
Emergency Management Performance	97.042	DPS FE 138	61,961
Citizens Corp Program	97.067	2008-GE-T8-0025	2,497
FY Homeland Security		2009-SS-T9-0089	25,628
		2009-E130	<u>7,541</u>
<i>Subtotal CFDA 97.067</i>			<u>35,666</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u>97,627</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$18,514,958</u></u>

The accompanying notes are an integral part of this schedule

**GEAUGA COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**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, 2010, the total amount of loans outstanding was \$2,933,244.

**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 JOB AND FAMILY SERVICES (ODJFS) 2009 ADJUSTMENT**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Geauga County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<b>Child Care Cluster</b>	<b>CFDA #</b>	<b>Pass through #</b>	<b>2009 Federal Expenditures Reported</b>	<b>July 2010 Adjustment</b>	<b>Adjusted 2009 Federal Expenditures Reported</b>
Child Care Services	93.558	JFSFTF09	\$2,086,826	(\$356,956)	\$1,729,870
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	JFSFCM09	\$398,444	(\$268,899)	\$129,545
<b>Total</b>			<b>\$2,485,270</b>	<b>(\$625,855)</b>	<b>\$1,859,415</b>

**CFDA – Catalog of Federal Domestic Assistance**

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# Dave Yost • Auditor of State

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

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

To the Board of County Commissioners

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2011. 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 August 18, 2011.

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 "Y" and "O".

**Dave Yost**  
Auditor of State

June 24, 2011



# Dave Yost • Auditor of State

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

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

To the Board of County Commissioners:

### Compliance

We have audited the compliance of Geauga County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of its major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Geauga County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

### 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.

Lausche Building / 615 Superior Ave., NW / Twelfth Floor / Cleveland, OH 44113-1801  
Telephone: (216) 787-3665 (800) 626-2297 Fax: (216) 787-3361  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

*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 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, 2010, and have issued our report thereon dated June 24, 2011, except for our opinion on the federal awards expenditure schedule, for which the date is August 18, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Dave Yost**  
Auditor of State

August 18, 2011

**GEAUGA COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
YEAR END DECEMBER 31, 2010**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medicaid Program - CFDA # 93.778 Water Waste Disposal Systems for Rural Communities - CFDA # 10.760 Prevention and Treatment of Substance Abuse - CFDA # 93.959 Rural Transportation - CFDA # 20.509 Social Services Grant Title XX - CFDA # 93.667 CDBG - CFDA # 14.228
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

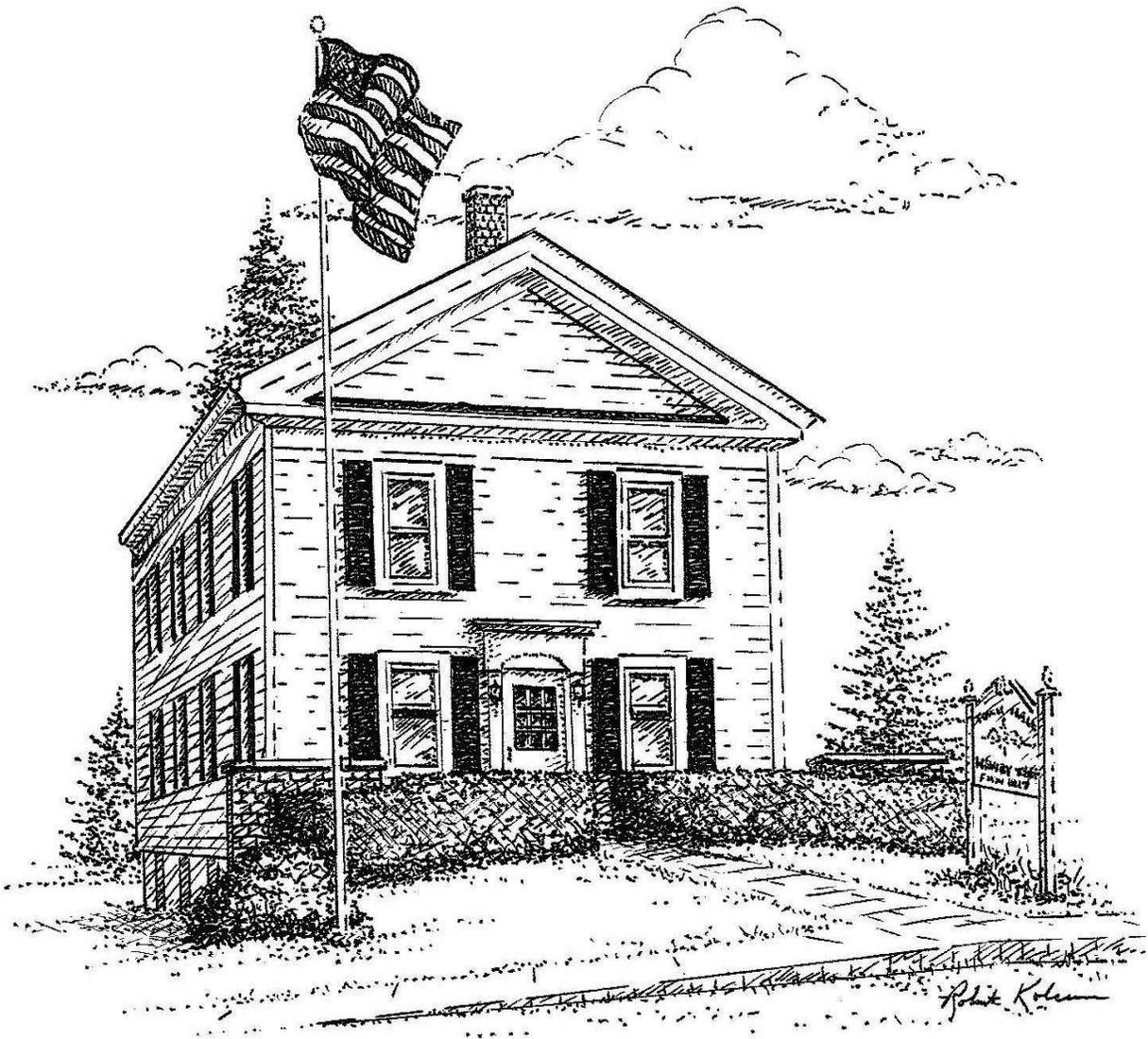
None

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

None

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Geauga County, Ohio  
Comprehensive Annual Financial Report



For the Year Ended December 31, 2010

## 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 Newbury Town Hall, built in 1851 as the Sons of Temperance Hall. Newbury Township is one of 16 townships comprising Geauga County. The township was originally surveyed as Township 7 in Range 8 of New Connecticut (also known as Connecticut Western Reserve) and is 28.6 square miles. Here are some notable items regarding Newbury Township, Ohio.

- The first permanent settler of Newbury was believed to be Lemuel Punderson in 1810. The property he settled was eventually bought by the State of Ohio in 1948 and is now Punderson State Park.
- Newbury was the childhood home of Albert G. Riddle. He was Geauga County's prosecuting attorney from 1840-1846 before moving on to serve as a member of the Ohio House of Representatives, U.S. Congress, and later appointed consul at Matanzas, Cuba by President Abraham Lincoln. He also wrote several books, a few of which refer to times in early Newbury.
- Union Chapel, built circa 1856, was dedicated to free speech by James A. Garfield prior to becoming President of the United States. Susan B. Anthony and Harriet Taylor Upton spoke there on occasion regarding women's suffrage.

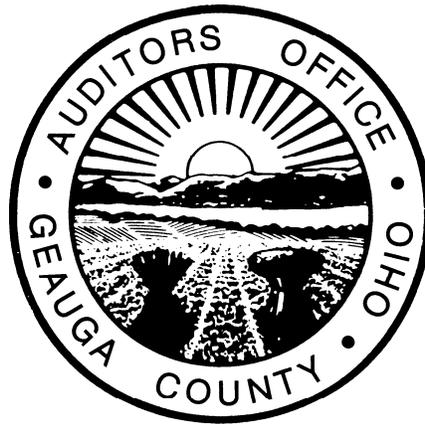
For more information about Newbury Township, please check out their website at [www.newburyohio.com](http://www.newburyohio.com). Residents are encouraged to attend township trustee meetings which are held on the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of each month at 7:30pm at the Newbury Town Hall.

Newbury Town Hall  
14899 Auburn Road  
Newbury, OH 44065  
Phone: 440-564-5997

# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2010



Frank J. Gliha  
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde  
Deputy Auditor

# Geauga County, Ohio

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# Geauga County, Ohio

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# Frank J. Gliha

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## Geauga County Auditor

June 24, 2011

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 2010, the County was audited by the Auditor of State's Office. Their unqualified opinion is included in the financial section of this report.

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

### **Reporting Entity**

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

**Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293**  
(440) 285-2222, 834-1856, 564-7131 - Ext. 1600 or Direct Line: (440) 279-1600  
FAX: Fiscal Office (440) 279-2184 \* Real Estate/Appraisal (440) 286-4359

Web site: <http://www.auditor.co.geauga.oh.us>

Email: [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us)

*Proudly serving the residents of Geauga County*

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

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

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

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

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

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

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

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

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

The Geauga County Public Library and the Geauga County Park District are related organizations of the County. The Northeast Ohio Areawide Coordinating Agency, the Geauga County Regional Airport Authority, the North East Ohio Network, the Family First Council, and the Geauga, Ashtabula 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, 11, 12, 13 and 23.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Local Economy**

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

According to the U.S. Census Bureau, Geauga County's population is estimated at 93,389 for 2010, which represents an 2.74 percent increase from the 2000 census figure of 90,895. The unemployment of the County as of December 31, 2010 was 7.60 percent. The State and National averages were 9.60 percent and 9.40 percent respectively. The County's unemployment rate ranks Geauga County with the second lowest in the State.

## **Long-Term Financial Planning**

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

## **Relevant Financial Policies**

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

## **Major Initiatives**

In 2010, the Department of Community and Economic Development (CED), through a Formula Grant, provided funding to the Geauga County Fair Board for parking lot improvements at the Geauga County Fairgrounds, to the Geauga Lyric Theater for 2 new ADA restrooms in their community activity/rehearsal building, and to the Geauga County Board of Education for 2 new ADA restrooms in the GED class area. Funding was also provided to Aquilla Village for the installation of a new baseball field, fencing and bleachers at the community park and to Habitat for Humanity to assist in the construction of one new home in Chagrin Falls Park in Bainbridge Township.

As a HUD-approved counseling agency, Geauga CED provided housing counseling services to 234 residents of Geauga County. These services included budget, credit, and foreclosure prevention counseling, and fair housing and predatory lending assistance.

Gegaug CED completed the administration of a federal grant awarded to the Newbury Township Trustees to install 2 new soccer fields, a softball field, and a pavilion at Oberland Park.

Through the Neighborhood Stabilization Program, Geauga CED assisted Newbury Township and Bainbridge Township by demolishing 12 blighted structures. Four property owners entered into contracts for demolition in 2010.

Also in 2010, five companies received Geauga County Revolving Loan Fund loans totaling \$607,400 resulting in the creation of 26 new jobs. In addition, one company received funding through the Geauga County Local Revolving Loan Fund for \$68,000, resulting in the creation of 8 new jobs.

During 2010, the Office of the Geauga County Engineer completed the improvements on twenty-two (22) miles of roadway. Three (3) bridges were replaced. The County was able to utilize over \$5.9 million of State and Federal aid to accomplish the road and bridge improvements. The County paid off the balance of \$15,000 of a zero percent (0 percent) loan, borrowed in 2007, which totaled \$300,000 from the Ohio Public Works Commission. This loan was originally to be paid off in 2018.

Asphalt resurfacing projects were completed for portions of Auburn Road, Aquilla Road, Wilson Mills Road, Bell Street, Burton-Windsor Road, Butternut Road, Mumford Road, Messenger Road, Munn Road, Clay Street, Georgia Road, Nauvoos Road, Kile Road, and Washington Street. Pavement Marking and Sign Upgrade projects were also completed on county roads in 2010.

The bridge work was performed on Butternut Road, Stafford Road, and Dines 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, 2009. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twentieth consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

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

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2010. 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, 2010

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**Board of Commissioners**

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

**Auditor**

**Frank J. Gliha (1)**

**Clerk of Courts**

**Denise M. Kaminski**

**Common Pleas Court  
General Division**

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

**Common Pleas Court  
Probate/Juvenile**

**Honorable Charles Henry**

**Coroner**

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

**Engineer**

**Robert L. Phillips**

**Prosecuting Attorney**

**David P. Joyce**

**Recorder**

**Sharon C. Gingerich**

**Sheriff**

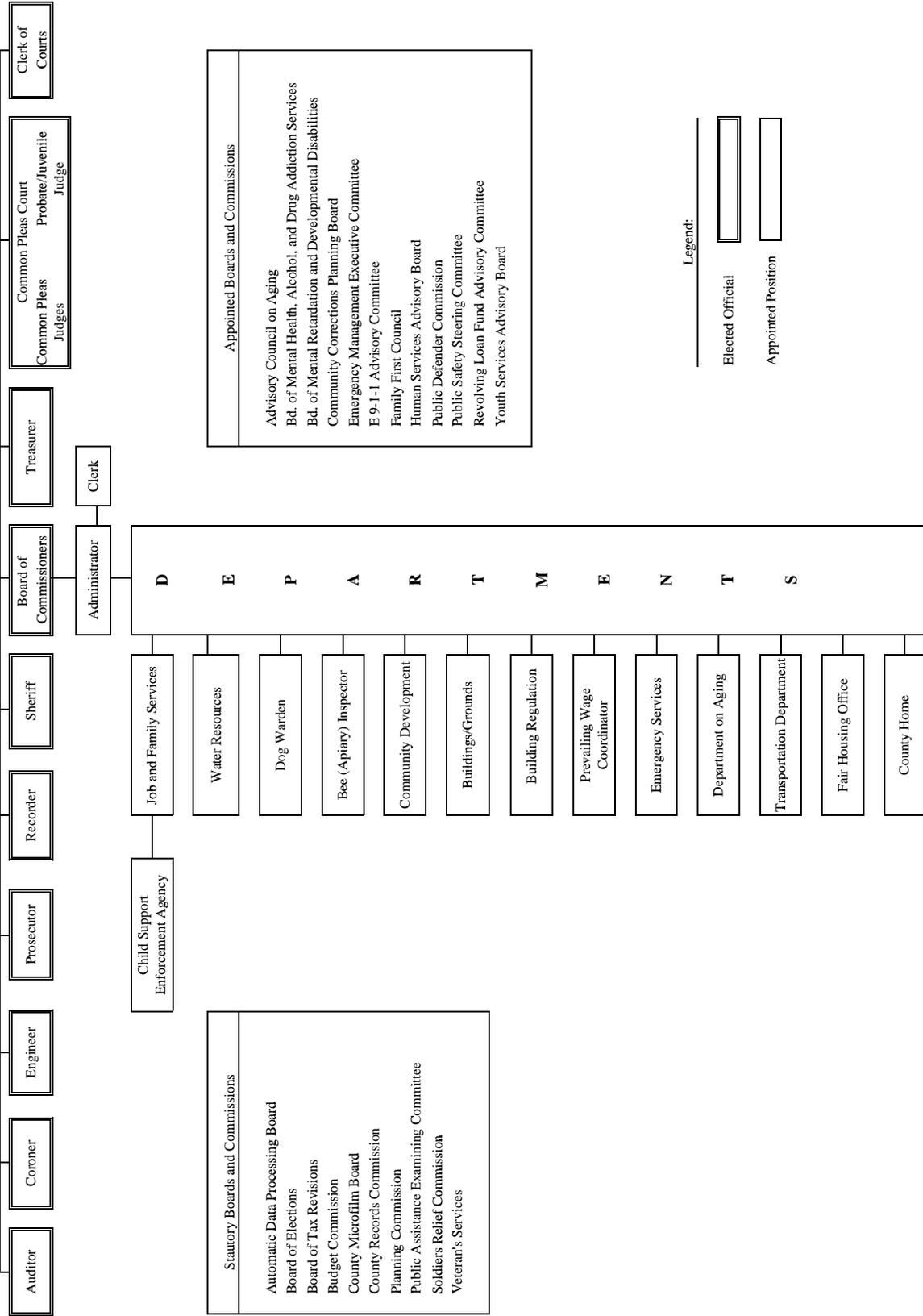
**Daniel C. McClelland**

**Treasurer**

**Christopher P. Hitchcock**

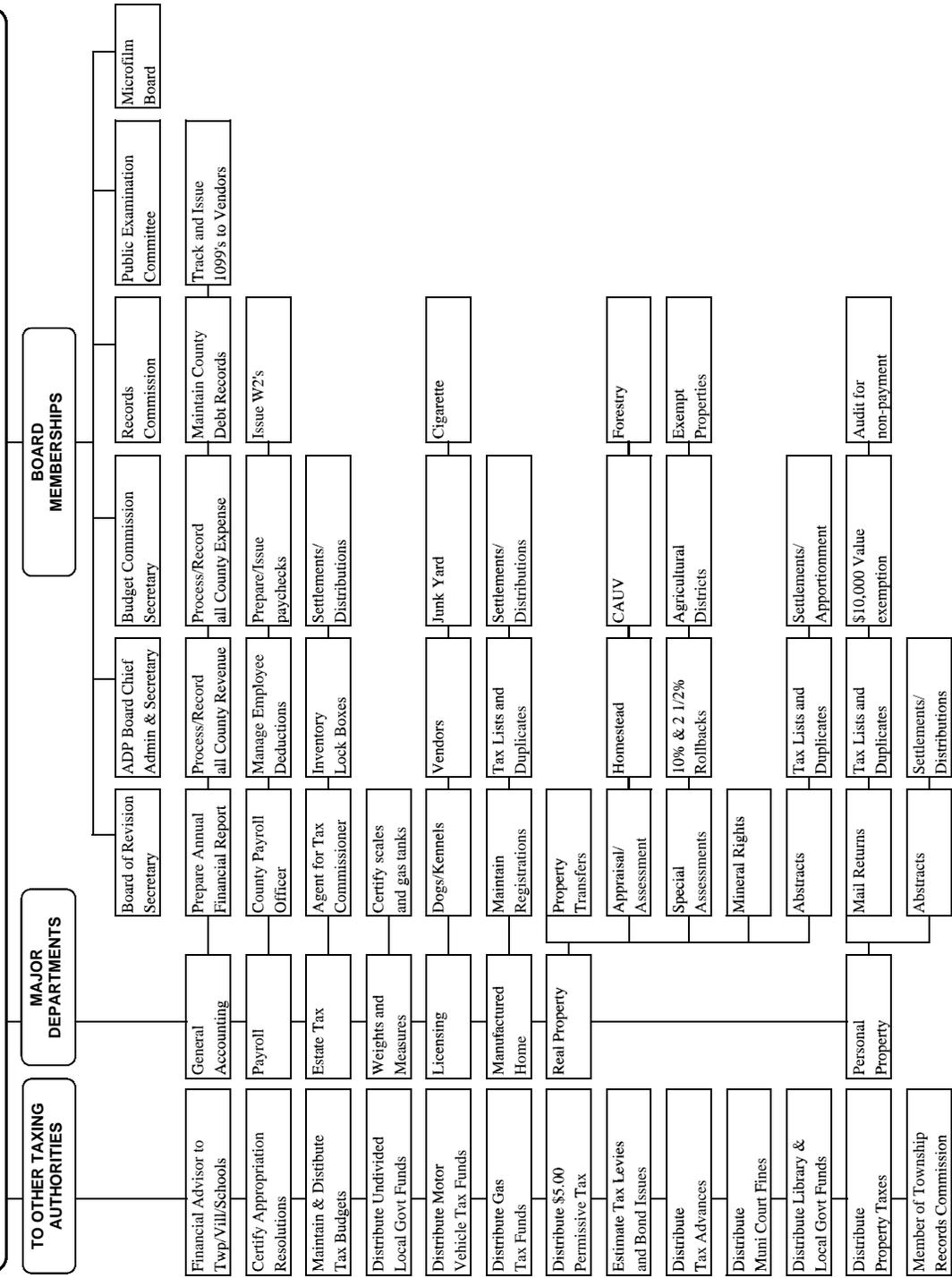
(1) Appointed to replace Tracy A. Jemison February 10, 2009 (continuing March 2007 4 year term)  
Elected in November general election. Four year term begins March 14, 2011.

# COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



Legend:  
 Elected Official  
 Appointed Position

# FRANK J. GLIHA, GEauga COUNTY AUDITOR



## DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## Geauga County Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

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



President

Executive Director



# 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, 2010, 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, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Developmental Disabilities and Mental Health funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2011, 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.

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 24, 2011

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2010 (Unaudited)*

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The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2010. 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 2010 are as follows:

- During 2010, South Franklin Circle, located in Bainbridge Township, turned over ownership of their water and wastewater lines to the County. Ohio Valley Energy also turned over ownership of a waterline to the County that was built due to gas wells that threatened the ground water supplies of several homes on English, Scotland and Kingswood Drives located in Bainbridge Township.
- The County Engineer made improvement projects throughout the County involving 22 miles of roadway and the replacement of 3 bridges. The County was able to use over \$5.9 million in State and Federal grant monies to help offset these costs.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The unemployment rate has been steadily increasing over the last few years for the County.
- Overall, expenses increased due to the inflationary cost of doing business and a slight increase in wages. Management continues to diligently plan expenses, staying carefully within the County's revenues. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

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

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

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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2010 (Unaudited)*

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

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2010?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

### **Reporting the County's Most Significant Funds**

#### **Fund Financial Statements**

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2010 (Unaudited)*

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the County's most significant funds. The County's major governmental funds are the general fund and developmental disabilities and mental health special revenue funds.

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

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

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

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

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

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

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

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2010 (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 2010 compared to 2009:

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Assets</b>						
Current and Other Assets	\$81.43	\$79.26	\$5.73	\$4.65	\$87.16	\$83.91
Capital Assets, Net	160.14	157.64	38.04	35.77	198.18	193.41
<i>Total Assets</i>	<u>241.57</u>	<u>236.90</u>	<u>43.77</u>	<u>40.42</u>	<u>285.34</u>	<u>277.32</u>
<b>Liabilities</b>						
Current Liabilities	30.82	29.26	0.30	0.30	31.12	29.56
Long-term Liabilities						
Due within one Year	0.80	0.80	0.47	0.47	1.27	1.27
Due in More than one Year	4.80	5.38	16.13	17.00	20.93	22.38
<i>Total Liabilities</i>	<u>36.42</u>	<u>35.44</u>	<u>16.90</u>	<u>17.77</u>	<u>53.32</u>	<u>53.21</u>
<b>Net Assets</b>						
Invested in Capital Assets,						
Net of Related Debt	157.04	153.95	21.59	18.47	178.63	172.42
Restricted	37.87	37.37	0.00	0.00	37.87	37.37
Unrestricted	10.24	10.14	5.28	4.18	15.52	14.32
<i>Total Net Assets</i>	<u>\$205.15</u>	<u>\$201.46</u>	<u>\$26.87</u>	<u>\$22.65</u>	<u>\$232.02</u>	<u>\$224.11</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 \$3.26 million increase in current and other assets resulted primarily from an increase in property taxes receivable due to new construction within the County. 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 2010 and 2009.

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2010 (Unaudited)

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

	Governmental Activities		Business-Type		Total	
	2010	2009	2010	2009	2010	2009
<b>Program Revenues</b>						
Charges for Services and Sales	\$8.30	\$7.83	\$7.40	\$6.66	\$15.70	\$14.49
Operating Grants, Contributions and Interest	28.98	29.60	0.00	0.00	28.98	29.60
Capital Grants and Contributions	6.83	3.69	3.13	0.83	9.96	4.52
<i>Total Program Revenues</i>	44.11	41.12	10.53	7.49	54.64	48.61
<b>General Revenues</b>						
Property Taxes	24.93	24.07	0.00	0.00	24.93	24.07
Sales Taxes	11.31	10.56	0.00	0.00	11.31	10.56
Grants and Entitlements	2.96	3.12	0.00	0.00	2.96	3.12
Interest	0.94	1.62	0.01	0.01	0.95	1.63
Miscellaneous	2.95	2.27	0.20	0.16	3.15	2.43
<i>Total General Revenues</i>	43.09	41.64	0.21	0.17	43.30	41.81
<i>Total Revenues</i>	87.20	82.76	10.74	7.66	97.94	90.42
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	12.50	11.72	0.00	0.00	12.50	11.72
Judicial	4.14	4.26	0.00	0.00	4.14	4.26
Public Safety	13.03	14.02	0.00	0.00	13.03	14.02
Public Works	15.54	12.07	0.00	0.00	15.54	12.07
Health	9.22	9.05	0.00	0.00	9.22	9.05
Human Services	28.50	30.37	0.00	0.00	28.50	30.37
Economic Development and Assistance	0.30	0.00	0.00	0.00	0.30	0.00
Interest and Fiscal Charges	0.20	0.25	0.00	0.00	0.20	0.25
Water Resources	0.00	0.00	6.17	7.12	6.17	7.12
Water District	0.00	0.00	0.42	0.87	0.42	0.87
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	83.43	81.74	6.60	8.00	90.03	89.74
<i>Increase in Net Assets before Transfers</i>	3.77	1.02	4.14	(0.34)	7.91	0.68
Transfers	(0.08)	(0.24)	0.08	0.24	0.00	0.00
<i>Change in Net Assets</i>	3.69	0.78	4.22	(0.10)	7.91	0.68
Net Assets Beginning of Year	201.46	200.68	22.65	22.75	224.11	223.43
Net Assets End of Year	\$205.15	\$201.46	\$26.87	\$22.65	\$232.02	\$224.11

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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2010 (Unaudited)*

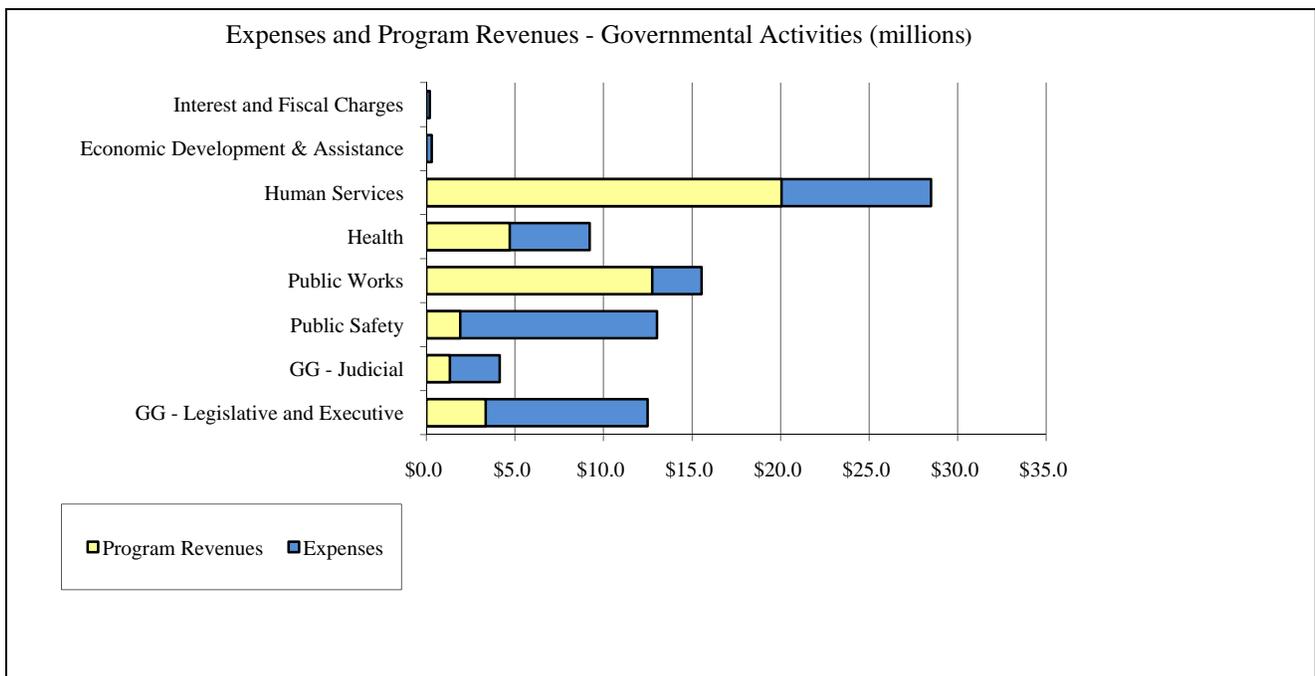
During 2010, real estate collections were up by approximately 3.6 percent from the previous year which resulted in overall collections increasing. This is due to the large increase in new construction coming on to the tax duplicate. New construction values in the County increased nearly \$6.5 million from 2009 levels.

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 7 percent due to consumers spending more during the holiday seasons and as the economy makes a slow recovery.

The increase in public works expenses is due to the Office of the Geauga County Engineer completing a significant number of 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, 2010 (Unaudited)*

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### **Financial Analysis of the Government's Funds**

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$36,511,260. \$28,141,798 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund expenditures exceeded revenues due to transfers made to other governmental funds to provide additional resources to support various programs. While expenditures and other financing uses exceeded revenues and other financing sources for the current year, revenues showed an increase from the previous year due to an increase in property tax revenues. This offset resulted in a minor fund balance decrease of \$70,510. The increase in property tax revenues was a result of the County's diligent efforts to collect on delinquent properties.

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

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

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

### **General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2010, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$1,479,416 higher than certification primarily due to conservative estimates in interest income, sales taxes and charges for services. Actual expenditures were \$1,790,189 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, 2010 (Unaudited)*

### Capital Assets and Debt Administration

#### Capital Assets

Table 3 shows 2010 values compared to 2009.

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$4.52	\$4.52	\$0.96	\$0.96	\$5.48	\$5.48
Infrastructure	119.75	116.45	0.00	0.00	119.75	116.45
Construction in Progress	1.43	0.00	0.00	0.00	1.43	0.00
Buildings and Improvements	32.06	33.63	14.54	15.06	46.60	48.69
Machinery and Equipment	0.51	0.93	0.94	0.60	1.45	1.53
Vehicles	1.87	2.11	0.13	0.19	2.00	2.30
Water and Wastewater Lines	0.00	0.00	21.47	18.96	21.47	18.96
<b>Total Capital Assets</b>	<b>\$160.14</b>	<b>\$157.64</b>	<b>\$38.04</b>	<b>\$35.77</b>	<b>\$198.18</b>	<b>\$193.41</b>

The County continued the annual replacement of sheriff's cars as well as purchasing a 2010 Ford Eldorado for the Aging department, a 2010 Ford Fusion for the Children Service's department and a 2010 Ford Edge for the Veteran's Services department. These increases were offset by an additional year of depreciation being taken.

The County reports its roads and bridges infrastructure assets using the modified approach. The County has decided to use the modified approach because the assets are expected to continue to function indefinitely because of the current maintenance program in place. Roadways in the County are currently maintained on a five year rotation for improvement or major repair. However, this life can be extended or decreased based on the amount and type of traffic and the degree of maintenance, such as crack filling. See the Required Supplementary Information beginning on page 59 for additional information about the County's Infrastructure.

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

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT)

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
(Unaudited)*

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 15 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)*

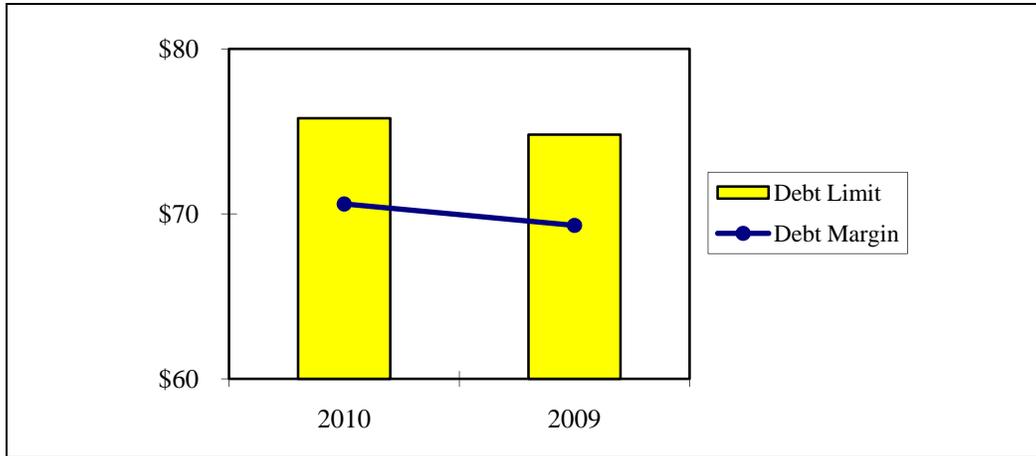
	Governmental Activities		Business Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Special Assessment Bonds	\$1.97	\$2.29	\$0.00	\$0.00	\$1.97	\$2.29
General Obligation Bonds	0.59	0.65	0.00	0.00	0.59	0.65
Revenue Bonds	0.00	0.00	3.48	3.52	3.48	3.52
OPWC Loans	0.00	0.01	0.24	0.26	0.24	0.27
OWDA Loans	0.00	0.00	12.73	13.52	12.73	13.52
Library Notes	0.00	0.18	0.00	0.00	0.00	0.18
Capital Leases	0.02	0.02	0.00	0.00	0.02	0.02
Compensated Absences	3.03	3.02	0.15	0.17	3.18	3.19
<b>Total</b>	<b>\$5.61</b>	<b>\$6.17</b>	<b>\$16.60</b>	<b>\$17.47</b>	<b>\$22.21</b>	<b>\$23.64</b>

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. During 2010, the County paid off the balance of a \$300,000 zero percent interest loan from the Ohio Public Works Commission for work done on Jug Street that did not mature until 2018. 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 increased to \$70.6 million. This is the additional amount of debt the County could issue. The debt margin increased \$1.3 million from 2009 to 2010 due to the County paying down current debt.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2010 (Unaudited)*



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 20 to the basic financial statements.

### **Current Issues**

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

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

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

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

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

## Geauga County, Ohio

### Statement of Net Assets December 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$35,727,940	\$4,969,372	\$40,697,312	\$68,923
Cash and Cash Equivalents:				
In Segregated Accounts	22,150	0	22,150	0
Materials and Supplies Inventory	316,421	59,924	376,345	2,361
Accrued Interest Receivable	387,947	0	387,947	0
Accounts Receivable	134,003	709,364	843,367	29,969
Intergovernmental Receivable	8,944,214	0	8,944,214	0
Prepaid Items	114,432	0	114,432	2,165
Sales Taxes Receivable	5,296,968	0	5,296,968	0
Property Taxes Receivable	25,653,512	0	25,653,512	0
Special Assessments Receivable	1,897,464	0	1,897,464	0
Loans Receivable	2,933,244	0	2,933,244	0
Nondepreciable Capital Assets	125,697,825	956,775	126,654,600	0
Depreciable Capital Assets, Net	34,442,972	37,079,004	71,521,976	6,252
<i>Total Assets</i>	<u>241,569,092</u>	<u>43,774,439</u>	<u>285,343,531</u>	<u>109,670</u>
<b>Liabilities</b>				
Accounts Payable	432,420	30,014	462,434	0
Accrued Wages	517,345	24,961	542,306	9,022
Contracts Payable	1,193,294	143,872	1,337,166	0
Intergovernmental Payable	1,046,014	48,014	1,094,028	0
Matured Compensated Absences Payable	32,805	0	32,805	0
Accrued Interest Payable	32,681	53,002	85,683	0
Deferred Revenue	24,871,775	0	24,871,775	0
Notes Payable	2,691,997	0	2,691,997	0
Long-Term Liabilities:				
Due Within One Year	801,525	467,145	1,268,670	0
Due In More Than One Year	4,803,500	16,133,028	20,936,528	0
<i>Total Liabilities</i>	<u>36,423,356</u>	<u>16,900,036</u>	<u>53,323,392</u>	<u>9,022</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	157,038,178	21,588,719	178,626,897	0
Restricted for:				
Capital Projects	8,474,720	0	8,474,720	0
Debt Service	1,416,544	0	1,416,544	0
Mental Health	3,382,876	0	3,382,876	0
Children Services	3,048,101	0	3,048,101	0
Public Assistance	393,651	0	393,651	0
Developmental Disabilities	7,365,166	0	7,365,166	0
Aging	954,767	0	954,767	0
Community Development Programs	3,766,324	0	3,766,324	0
Real Estate Assessment	1,288,529	0	1,288,529	0
Delinquent Tax	1,061,306	0	1,061,306	0
Motor Vehicle	3,096,202	0	3,096,202	0
Other Purposes	3,617,893	0	3,617,893	0
Unrestricted	10,241,479	5,285,684	15,527,163	100,648
<i>Total Net Assets</i>	<u>\$205,145,736</u>	<u>\$26,874,403</u>	<u>\$232,020,139</u>	<u>\$100,648</u>

See accompanying notes to the basic financial statements

**Geauga County, Ohio**

*Statement of Activities  
For the Year Ended December 31, 2010*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$12,498,283	\$3,348,181	\$176	\$0
Judicial	4,145,917	1,023,480	304,293	0
Public Safety	13,029,583	1,632,396	283,578	0
Public Works	15,540,378	444,525	6,558,182	5,749,824
Health	9,220,565	153,481	4,556,588	0
Human Services	28,498,808	1,702,001	17,278,911	1,078,769
Economic Development and Assistance	299,691	0	0	0
Interest and Fiscal Charges	197,380	0	0	0
<i>Total Governmental Activities</i>	<u>83,430,605</u>	<u>8,304,064</u>	<u>28,981,728</u>	<u>6,828,593</u>
<b>Business-Type Activities:</b>				
Water Resources	6,169,533	6,568,131	0	2,186,487
Water District	418,530	825,810	0	946,000
Storm Water	13,652	8,748	0	0
<i>Total Business-Type Activities</i>	<u>6,601,715</u>	<u>7,402,689</u>	<u>0</u>	<u>3,132,487</u>
<i>Total - Primary Government</i>	<u><u>\$90,032,320</u></u>	<u><u>\$15,706,753</u></u>	<u><u>\$28,981,728</u></u>	<u><u>\$9,961,080</u></u>
<b>Component Unit</b>				
Workshop	619,418	610,308	2,674	\$0

**General Revenues**

Property Taxes Levied for:

General Purposes

Aging

Children Services Board

Mental Health

Developmental Disabilities

Capital

Sales Tax Levied for:

General Purposes

911 Program

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$9,149,926)	\$0	(\$9,149,926)	\$0
(2,818,144)	0	(2,818,144)	0
(11,113,609)	0	(11,113,609)	0
(2,787,847)	0	(2,787,847)	0
(4,510,496)	0	(4,510,496)	0
(8,439,127)	0	(8,439,127)	0
(299,691)	0	(299,691)	0
(197,380)	0	(197,380)	0
<u>(39,316,220)</u>	<u>0</u>	<u>(39,316,220)</u>	<u>0</u>
0	2,585,085	2,585,085	0
0	1,353,280	1,353,280	0
<u>0</u>	<u>(4,904)</u>	<u>(4,904)</u>	<u>0</u>
0	3,933,461	3,933,461	0
<u>(39,316,220)</u>	<u>3,933,461</u>	<u>(35,382,759)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(6,436)</u>
7,617,985	0	7,617,985	0
1,744,757	0	1,744,757	0
1,684,036	0	1,684,036	0
3,223,733	0	3,223,733	0
7,939,051	0	7,939,051	0
2,721,818	0	2,721,818	0
10,726,010	0	10,726,010	0
579,471	0	579,471	0
2,961,133	0	2,961,133	0
937,259	2,364	939,623	32
<u>2,953,712</u>	<u>199,616</u>	<u>3,153,328</u>	<u>1,936</u>
43,088,965	201,980	43,290,945	1,968
<u>(87,750)</u>	<u>87,750</u>	<u>0</u>	<u>0</u>
<u>43,001,215</u>	<u>289,730</u>	<u>43,290,945</u>	<u>1,968</u>
3,684,995	4,223,191	7,908,186	(4,468)
<u>201,460,741</u>	<u>22,651,212</u>	<u>224,111,953</u>	<u>105,116</u>
<u>\$205,145,736</u>	<u>\$26,874,403</u>	<u>\$232,020,139</u>	<u>\$100,648</u>

## Geauga County, Ohio

### Balance Sheet Governmental Funds December 31, 2010

	General	Developmental Disabilities	Mental Health	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$5,211,699	\$7,269,066	\$2,361,319	\$20,788,818	\$35,630,902
Cash and Cash Equivalents:					
In Segregated Accounts	0	114	0	22,036	22,150
Materials and Supplies Inventory	137,987	85,673	6,514	86,247	316,421
Accrued Interest Receivable	387,947	0	0	0	387,947
Accounts Receivable	110,601	510	0	22,892	134,003
Interfund Receivable	472	2,784	6,658	25,779	35,693
Intergovernmental Receivable	1,177,443	913,242	1,474,509	5,379,020	8,944,214
Prepaid Items	114,432	0	0	0	114,432
Sales Taxes Receivable	5,296,968	0	0	0	5,296,968
Property Taxes Receivable	6,895,023	8,175,403	3,309,611	7,273,475	25,653,512
Special Assessments Receivable	0	0	0	1,897,464	1,897,464
Loans Receivable	0	0	0	2,933,244	2,933,244
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	97,038	0	0	0	97,038
<b>Total Assets</b>	<b>\$19,429,610</b>	<b>\$16,446,792</b>	<b>\$7,158,611</b>	<b>\$38,428,975</b>	<b>\$81,463,988</b>
<b>Liabilities</b>					
Accounts Payable	\$115,313	\$32,176	\$52,162	\$232,769	\$432,420
Accrued Wages	211,553	125,120	5,088	175,584	517,345
Contracts Payable	94,671	50,437	434,326	613,860	1,193,294
Intergovernmental Payable	351,714	381,268	6,510	306,522	1,046,014
Matured Compensated Absences Payable	14,657	0	0	18,148	32,805
Interfund Payable	357	0	0	35,336	35,693
Deferred Revenue	12,409,177	9,036,528	4,128,606	13,409,104	38,983,415
Accrued Interest Payable	0	0	0	19,745	19,745
Notes Payable	0	0	0	2,691,997	2,691,997
<b>Total Liabilities</b>	<b>13,197,442</b>	<b>9,625,529</b>	<b>4,626,692</b>	<b>17,503,065</b>	<b>44,952,728</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	336,100	134,027	250,334	4,709,567	5,430,028
Reserved for Unclaimed Monies	97,038	0	0	0	97,038
Reserved for Loans Receivable	0	0	0	2,642,396	2,642,396
Reserved for Compensated Absences	200,000	0	0	0	200,000
Unreserved, Undesignated, Reported in:					
General Fund	5,599,030	0	0	0	5,599,030
Special Revenue Funds	0	6,687,236	2,281,585	10,860,528	19,829,349
Debt Service Fund	0	0	0	1,512,700	1,512,700
Capital Projects Funds	0	0	0	1,200,719	1,200,719
<b>Total Fund Balances</b>	<b>6,232,168</b>	<b>6,821,263</b>	<b>2,531,919</b>	<b>20,925,910</b>	<b>36,511,260</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$19,429,610</b>	<b>\$16,446,792</b>	<b>\$7,158,611</b>	<b>\$38,428,975</b>	<b>\$81,463,988</b>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

## *Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities December 31, 2010*

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<b>Total Governmental Fund Balances</b>		\$36,511,260
 <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.		160,140,797
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:		
Property Taxes	781,737	
Sales Taxes	4,475,109	
Intergovernmental	6,957,330	
Special Assessments	<u>1,897,464</u>	
 Total		 14,111,640
 In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		 (12,936)
 Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(585,000)	
Special Assessment Bonds	(1,974,714)	
Capital Lease Payable	(17,619)	
Compensated Absences	<u>(3,027,692)</u>	
 Total		 <u>(5,605,025)</u>
 <i>Net Assets of Governmental Activities</i>		 <u><u>\$205,145,736</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, 2010*

	General	Developmental Disabilities	Mental Health	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$7,540,507	\$7,846,601	\$3,186,543	\$6,049,108	\$24,622,759
Sales Tax	10,475,204	0	0	579,471	11,054,675
Permissive Motor Vehicle License Tax	0	0	0	880,930	880,930
Charges for Services	2,825,757	713,651	0	3,562,126	7,101,534
Licenses and Permits	6,431	0	0	212,403	218,834
Fines and Forfeitures	132,141	0	0	298,081	430,222
Intergovernmental	3,147,148	9,675,038	4,433,915	20,826,669	38,082,770
Special Assessments	0	0	0	601,682	601,682
Interest	931,154	510	0	5,595	937,259
Rentals	182,985	0	0	57,428	240,413
Contributions and Donations	0	93,851	0	176,702	270,553
Other	862,107	118,677	260,210	1,712,718	2,953,712
<i>Total Revenues</i>	<u>26,103,434</u>	<u>18,448,328</u>	<u>7,880,668</u>	<u>34,962,913</u>	<u>87,395,343</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	8,898,745	0	0	2,369,210	11,267,955
Judicial	2,900,838	0	0	1,097,272	3,998,110
Public Safety	10,671,722	0	0	2,095,312	12,767,034
Public Works	161,582	0	0	7,270,091	7,431,673
Health	630,334	0	8,313,033	248,041	9,191,408
Human Services	364,722	16,022,009	0	12,701,109	29,087,840
Economic Development and Assistance	0	0	0	299,691	299,691
Capital Outlay	0	0	0	11,685,708	11,685,708
Debt Service:					
Principal Retirement	2,126	0	0	579,196	581,322
Interest and Fiscal Charges	0	0	0	204,500	204,500
<i>Total Expenditures</i>	<u>23,630,069</u>	<u>16,022,009</u>	<u>8,313,033</u>	<u>38,550,130</u>	<u>86,515,241</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,473,365</u>	<u>2,426,319</u>	<u>(432,365)</u>	<u>(3,587,217)</u>	<u>880,102</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	7,405	2,152	360,754	5,440,559	5,810,870
Transfers Out	(2,551,280)	(2,260,000)	0	(1,085,590)	(5,896,870)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,543,875)</u>	<u>(2,257,848)</u>	<u>360,754</u>	<u>4,354,969</u>	<u>(86,000)</u>
<i>Net Change in Fund Balances</i>	(70,510)	168,471	(71,611)	767,752	794,102
<i>Fund Balances Beginning of Year</i>	<u>6,302,678</u>	<u>6,652,792</u>	<u>2,603,530</u>	<u>20,158,158</u>	<u>35,717,158</u>
<i>Fund Balances End of Year</i>	<u>\$6,232,168</u>	<u>\$6,821,263</u>	<u>\$2,531,919</u>	<u>\$20,925,910</u>	<u>\$36,511,260</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, 2010*

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$794,102</b>
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*Amounts reported for governmental activities in the  
statement of activities are different because*

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

Capital Outlay	5,655,593
Depreciation	<u>(2,727,053)</u>

Total	2,928,540
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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.

	(426,547)
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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	308,621
Sales Taxes	250,806
Intergovernmental	(462,799)
Special Assessments	<u>(288,621)</u>

Total	(191,993)
-------	-----------

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.

	581,322
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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.

	7,120
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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.

	<u>(7,549)</u>
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<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$3,684,995</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$6,592,043	\$7,449,212	\$7,540,507	\$91,295
Sales Tax	10,500,000	10,000,000	10,436,836	436,836
Charges for Services	2,937,550	2,523,550	2,833,940	310,390
Licenses and Permits	4,800	4,800	6,421	1,621
Fines and Forfeitures	138,000	121,000	131,095	10,095
Intergovernmental	4,074,561	2,862,368	3,110,179	247,811
Interest	1,000,000	840,000	1,095,250	255,250
Rentals	81,000	165,000	182,985	17,985
Other	615,306	623,306	731,439	108,133
<i>Total Revenues</i>	<u>25,943,260</u>	<u>24,589,236</u>	<u>26,068,652</u>	<u>1,479,416</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,509,827	10,152,149	9,098,248	1,053,901
Judicial	2,609,175	3,063,722	2,903,894	159,828
Public Safety	8,996,070	10,807,240	10,544,938	262,302
Public Works	131,987	157,984	156,878	1,106
Health	837,333	832,690	631,448	201,242
Human Services	437,431	479,004	367,194	111,810
<i>Total Expenditures</i>	<u>22,521,823</u>	<u>25,492,789</u>	<u>23,702,600</u>	<u>1,790,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,421,437</u>	<u>(903,553)</u>	<u>2,366,052</u>	<u>3,269,605</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	276,000	276,000	276,000	0
Transfers In	2,031,294	28,794	7,405	(21,389)
Transfers Out	(3,043,664)	(3,042,912)	(2,551,280)	491,632
<i>Total Other Financing Sources (Uses)</i>	<u>(736,370)</u>	<u>(2,738,118)</u>	<u>(2,267,875)</u>	<u>470,243</u>
<i>Net Change in Fund Balance</i>	2,685,067	(3,641,671)	98,177	3,739,848
Fund Balances at Beginning of Year	4,213,711	4,213,711	4,213,711	0
Unexpended Prior Year Encumbrances	139,649	139,649	139,649	0
<i>Fund Balances at End of Year</i>	<u>\$7,038,427</u>	<u>\$711,689</u>	<u>\$4,451,537</u>	<u>\$3,739,848</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,746,348	\$7,833,888	\$7,846,601	\$12,713
Charges for Services	704,450	724,450	713,780	(10,670)
Intergovernmental	7,177,330	8,242,041	9,629,310	1,387,269
Interest	575	575	510	(65)
Contributions and Donations	30,000	40,000	93,851	53,851
Other	20,000	30,000	118,680	88,680
<i>Total Revenues</i>	15,678,703	16,870,954	18,402,732	1,531,778
<b>Expenditures</b>				
Current:				
Human Services	18,091,480	18,475,499	16,119,794	2,355,705
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,412,777)	(1,604,545)	2,282,938	3,887,483
<b>Other Financing Sources (Uses)</b>				
Transfers In	806,825	31,825	2,152	(29,673)
Transfers Out	(1,190,000)	(2,260,000)	(2,260,000)	0
<i>Total Other Financing Sources (Uses)</i>	(383,175)	(2,228,175)	(2,257,848)	(29,673)
<i>Net Change in Fund Balance</i>	(2,795,952)	(3,832,720)	25,090	3,857,810
Fund Balances at Beginning of Year	6,935,414	6,935,414	6,935,414	0
Unexpended Prior Year Encumbrances	90,317	90,317	90,317	0
<i>Fund Balances at End of Year</i>	\$4,229,779	\$3,193,011	\$7,050,821	\$3,857,810

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Health  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,316,454	\$3,183,222	\$3,186,543	\$3,321
Intergovernmental	3,919,829	4,448,205	4,476,539	28,334
Other	247,500	247,500	260,210	12,710
<i>Total Revenues</i>	5,483,783	7,878,927	7,923,292	44,365
<b>Expenditures</b>				
Current:				
Health	5,925,783	8,592,300	8,481,156	111,144
<i>Excess of Revenues Under Expenditures</i>	(442,000)	(713,373)	(557,864)	155,509
<b>Other Financing Sources</b>				
Transfers In	442,000	361,000	360,754	(246)
<i>Net Change in Fund Balance</i>	0	(352,373)	(197,110)	155,263
Fund Balances at Beginning of Year	1,486,799	1,486,799	1,486,799	0
Unexpended Prior Year Encumbrances	334,808	334,808	334,808	0
<i>Fund Balances at End of Year</i>	<u>\$1,821,607</u>	<u>\$1,469,234</u>	<u>\$1,624,497</u>	<u>\$155,263</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### Statement of Fund Net Assets Enterprise Funds December 31, 2010

	Water Resources	Water District	Storm Water	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,333,905	\$610,901	\$24,566	\$4,969,372
Materials and Supplies Inventory	59,924	0	0	59,924
Accounts Receivable	652,495	56,194	675	709,364
<i>Total Current Assets</i>	5,046,324	667,095	25,241	5,738,660
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	956,775	0	0	956,775
Depreciable Capital Assets, Net	30,955,376	6,123,628	0	37,079,004
<i>Total Noncurrent Assets</i>	31,912,151	6,123,628	0	38,035,779
<i>Total Assets</i>	36,958,475	6,790,723	25,241	43,774,439
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	28,912	1,102	0	30,014
Accrued Wages	22,677	2,135	149	24,961
Contracts Payable	135,920	7,952	0	143,872
Intergovernmental Payable	43,610	4,077	327	48,014
Compensated Absences Payable	8,434	12,350	0	20,784
Accrued Interest Payable	53,002	0	0	53,002
Revenue Bonds Payable	38,000	0	0	38,000
OWDA Loans Payable	382,111	0	0	382,111
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	738,916	27,616	476	767,008
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	129,623	2,706	0	132,329
Revenue Bonds Payable	3,446,000	0	0	3,446,000
OWDA Loans Payable	12,344,698	0	0	12,344,698
OPWC Loans Payable	210,001	0	0	210,001
<i>Total Long-Term Liabilities</i>	16,130,322	2,706	0	16,133,028
<i>Total Liabilities</i>	16,869,238	30,322	476	16,900,036
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	15,465,091	6,123,628	0	21,588,719
Unrestricted	4,624,146	636,773	24,765	5,285,684
<i>Total Net Assets</i>	\$20,089,237	\$6,760,401	\$24,765	\$26,874,403

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, 2010*

	Water Resources	Water District	Storm Water	Total
<b>Operating Revenues</b>				
Charges for Services	\$5,686,887	\$811,760	\$8,748	\$6,507,395
Tap-In Fees	214,272	14,050	0	228,322
Special Assessments	666,972	0	0	666,972
Other	139,272	60,344	0	199,616
<i>Total Operating Revenues</i>	<u>6,707,403</u>	<u>886,154</u>	<u>8,748</u>	<u>7,602,305</u>
<b>Operating Expenses</b>				
Personal Services	1,917,040	117,604	10,639	2,045,283
Materials and Supplies	341,388	6,631	0	348,019
Contractual Services	1,959,393	54,166	0	2,013,559
Depreciation	1,384,682	231,102	0	1,615,784
Other	119,189	9,027	3,013	131,229
<i>Total Operating Expenses</i>	<u>5,721,692</u>	<u>418,530</u>	<u>13,652</u>	<u>6,153,874</u>
<i>Operating Income (Loss)</i>	<u>985,711</u>	<u>467,624</u>	<u>(4,904)</u>	<u>1,448,431</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	2,364	0	0	2,364
Interest and Fiscal Charges	(447,841)	0	0	(447,841)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(445,477)</u>	<u>0</u>	<u>0</u>	<u>(445,477)</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	540,234	467,624	(4,904)	1,002,954
Capital Contributions	2,188,237	946,000	0	3,134,237
Transfers In	109,139	0	6,000	115,139
Transfers Out	0	(29,139)	0	(29,139)
<i>Change in Net Assets</i>	2,837,610	1,384,485	1,096	4,223,191
<i>Net Assets Beginning of Year</i>	<u>17,251,627</u>	<u>5,375,916</u>	<u>23,669</u>	<u>22,651,212</u>
<i>Net Assets End of Year</i>	<u><u>\$20,089,237</u></u>	<u><u>\$6,760,401</u></u>	<u><u>\$24,765</u></u>	<u><u>\$26,874,403</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, 2010*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Total</u>
<b>Increase in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$6,075,187	\$815,042	\$8,073	\$6,898,302
Other Cash Receipts	136,753	60,344	0	197,097
Cash Payments to Employees for Services	(1,940,760)	(116,187)	(10,679)	(2,067,626)
Cash Payments for Goods and Services	(2,255,191)	(114,030)	0	(2,369,221)
Other Cash Payments	<u>(118,420)</u>	<u>(6,817)</u>	<u>(3,013)</u>	<u>(128,250)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,897,569</u>	<u>638,352</u>	<u>(5,619)</u>	<u>2,530,302</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	109,139	0	6,000	115,139
Transfers Out	<u>0</u>	<u>(29,139)</u>	<u>0</u>	<u>(29,139)</u>
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>109,139</u>	<u>(29,139)</u>	<u>6,000</u>	<u>86,000</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
<b>Related Financing Activities</b>				
Capital Grants	1,020,487	0	0	1,020,487
Principal Paid on Revenue Bonds	(38,000)	0	0	(38,000)
Interest Paid on Revenue Bonds	(148,741)	0	0	(148,741)
Principal Paid on OPWC Loans	(26,250)	0	0	(26,250)
Principal Paid on OWDA Loans	(792,010)	0	0	(792,010)
Interest Paid on OWDA Loans	(293,550)	0	0	(293,550)
Payments for Capital Acquisitions	<u>(1,201,135)</u>	<u>(565,229)</u>	<u>0</u>	<u>(1,766,364)</u>
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(1,479,199)</u>	<u>(565,229)</u>	<u>0</u>	<u>(2,044,428)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	<u>2,364</u>	<u>0</u>	<u>0</u>	<u>2,364</u>
<i>Net Increase in Cash and Cash Equivalents</i>	529,873	43,984	381	574,238
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,804,032</u>	<u>566,917</u>	<u>24,185</u>	<u>4,395,134</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,333,905</u>	<u>\$610,901</u>	<u>\$24,566</u>	<u>\$4,969,372</u>

(continued)

**Geauga County, Ohio**

*Statement of Cash Flows  
Enterprise Funds (continued)  
For the Year Ended December 31, 2010*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Total</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	\$985,711	\$467,624	(\$4,904)	\$1,448,431
Adjustments:				
Depreciation	1,384,682	231,102	0	1,615,784
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(498,701)	(13,493)	(675)	(512,869)
Intergovernmental Receivable	0	2,725	0	2,725
Materials and Supplies Inventory	(7,026)	0	0	(7,026)
Interfund Receivable	3,288	0	0	3,288
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	11,112	(441)	0	10,671
Contracts Payable	42,223	(50,582)	0	(8,359)
Accrued Wages	3,156	305	30	3,491
Compensated Absences Payable	(23,114)	1,248	0	(21,866)
Intergovernmental Payable	(3,762)	(136)	(70)	(3,968)
<i>Total Adjustments</i>	<u>911,858</u>	<u>170,728</u>	<u>(715)</u>	<u>1,081,871</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$1,897,569</u>	<u>\$638,352</u>	<u>(\$5,619)</u>	<u>\$2,530,302</u>

**Noncash Capital Financing Activities**

During 2010, South Franklin Circle and Ohio Valley Energy turned over ownership of Water and Wastewater lines in the amounts of \$1,352,000 and \$760,000, respectfully. Governmental activities transferred capital assets to the Water Resources enterprise fund, in the amount of \$1,750. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2010*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$19,848,827
Cash and Cash Equivalents in Segregated Accounts	1,380,671
Property Taxes Receivable	171,829,819
Special Assessments Receivable	2,343,562
	<hr/>
<i>Total Assets</i>	<i>\$195,402,879</i>
	<hr/> <hr/>
<b>Liabilities</b>	
Intergovernmental Payable	\$178,146,922
Undistributed Monies	16,203,555
Due to Others	156,656
Payroll Withholdings	895,746
	<hr/>
<i>Total Liabilities</i>	<i>\$195,402,879</i>
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See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
December 31, 2010*

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

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

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

### ***Reporting Entity***

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 11, 12, 13 and 23 to the Basic Financial Statements and are excluded from the accompanying financial statements.

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

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

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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### ***Basis of Presentation***

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

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

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

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

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

### ***Fund Accounting***

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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

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

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

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

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

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

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

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

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

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

### ***Measurement Focus***

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements* *December 31, 2010*

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

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

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

### ***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 6). 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 7), 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, 2010, but which were levied to finance year 2011 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, 2010*

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

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

### ***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 2010, investments were limited to federal home loan bank notes, federal national mortgage corporation notes and STAR Ohio.

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 share price which is the price the investment could be sold for on December 31, 2010.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2010 amounted to \$931,154 which includes \$791,975 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, 2010

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### ***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, 2010 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

### ***Capital Assets***

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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

### ***Compensated Absences***

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

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

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

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

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

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

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

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

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

### ***Interfund Balances***

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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### ***Estimates***

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

### ***Internal Activity***

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

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

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

### ***Budgetary Process***

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements* *December 31, 2010*

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### ***Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The majority of net assets restricted for other purposes include the operation of the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles.

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

### ***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water resources, the water district and storm water. Operating expenses are necessary costs that have been incurred in order to provide the good or 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 or from other funds within the County.

## **Note 3. Changes in Accounting Principles**

For fiscal year 2010, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 51, "Accounting and Reporting for Intangible Assets". GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County's financial statements.

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

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

the basic financial statements for the general fund and major special revenue fund. The major differences between the budget basis and the GAAP basis are:

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

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

### Net Change in Fund Balances

	General	Developmental Disabilities	Mental Health
GAAP Basis	(\$70,510)	\$168,471	(\$71,611)
Net Adjustment for Revenue Accruals	690,004	(45,577)	158,088
Beginning Fair Value Adjustment for Investments	(314,812)	0	0
Ending Fair Value Adjustment for Investments	(109,290)	0	0
Beginning Unrecorded Cash	(109,744)	(19)	(115,464)
Ending Unrecorded Cash	(190,940)	0	0
Advances In	276,000	0	0
Net Adjustment for Expenditure Accruals	484,439	120,460	568,699
Encumbrances	(556,970)	(218,245)	(736,822)
Budget Basis	<u>\$98,177</u>	<u>\$25,090</u>	<u>(\$197,110)</u>

## Note 5. 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, 2010*

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (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, 2010*

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

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

### **Deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$25,521,680 of the County's bank balance of \$47,356,226 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

### Investments

Investments are reported at fair value. As of December 31, 2010, the County had the following investments:

	Fair Value	Maturity	Moody Rating	Percent of Total Investments
STAR Ohio	\$6,000,000	Average 58 Days	N/A	N/A
Federal Home Loan Bank Notes	3,059,370	Less Than One Year	AAA	21.59%
Federal Home Loan Bank Notes	4,099,320	More than One Year	AAA	28.93%
Federal National Mortgage Corporation Notes	1,009,870	Less Than One Year	AAA	7.13%
Total Portfolio	<u>\$14,168,560</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 AAA 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 Notes and the Federal Home Loan Mortgage Corporation Notes are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

**Concentration of Credit Risk** The County 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 \$68,923. The entire balance was covered by federal depository insurance.

## Note 6. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) is for 2010 taxes.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

2010 real property taxes are levied after October 1, 2010 on the assessed value as of January 1, 2010, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 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. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property tax revenue received in calendar year 2010 (other than public utility property tax) represents the collection of calendar year 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in calendar year 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2010, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property	
Residential/Agricultural	\$2,682,868,720
Commercial Industrial/Public Utility	345,071,580
Tangible Personal Property	
Public Utility	<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 within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue is deferred.

### **Note 7. 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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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 8. Related Party Transactions**

During 2010, 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 \$398,426.

### **Note 9. 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 10. Receivables**

Receivables at December 31, 2010 consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$2,642,396 in the revolving loan special revenue fund. At December 31, 2010 there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$1,611,062 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$4,906.

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:

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

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<u>Governmental Activities</u>	<u>Amount</u>
<b>General Fund</b>	
Local Government and Revenue Assistance	\$535,440
Property Tax Rollbacks and Exemptions	465,996
Grant	87,407
Commercial Activity Tax	44,196
Miscellaneous	44,404
	<hr/>
Total General Fund	1,177,443
	<hr/>
<b>Special Revenue Funds</b>	
Developmental Disabilities	913,242
Mental Health	1,474,509
CASA	21,257
Care and Custody	54,025
Motor Vehicle License	2,637,009
Children's Services Levy	545,413
Transportation Administration	324,692
Aging	141,596
Public Assistance	138,840
Violence Prevention	31,326
Enforcement and Education	288
	<hr/>
Total Special Revenue Funds	6,282,197
	<hr/>
<b>Debt Service Fund</b>	
Debt Service	6,027
	<hr/>
<b>Capital Projects Funds</b>	
Construction	462,997
Road and Bridge	225,017
Community Development Block Grant	300,736
Transportation Capital Grant	489,797
	<hr/>
Total Capital Projects Funds	1,478,547
	<hr/>
<i>Total Governmental Activities</i>	<u><u>\$8,944,214</u></u>

## Note 11. 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2010, the County contributed \$58,498 to the agency, which represents 17.98 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 2010. 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 2010, the County contributed \$395,280 to the Center, which represents 15.76 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

## **Note 12. 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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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 Rating Plan***

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

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

## **Note 13. 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 2010, the County contributed \$29,894, which represents .51 percent of total contributions.

### ***Geauga County Regional Airport Authority***

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2010, the Airport received sufficient revenues and no additional funds were needed.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Columbiana, Lake, Mahoning, Medina, Portage, Stark and Trumbull Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2010, 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 2010, the County Commissioners contributed \$40,868, which represents 4.50 percent of total contributions.

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

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

## **Note 14. Interfund Transfers and Balances**

### ***Interfund Transfers***

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Water District	Other Governmental Funds	
Major Funds					
General	\$0	\$0	\$0	\$7,405	\$7,405
Developmental Disabilities	2,152	0	0	0	2,152
Mental Health	360,754	0	0	0	360,754
Water Resources	80,000	0	29,139	0	109,139
Storm Water	6,000	0	0	0	6,000
Other Governmental Funds	2,102,374	2,260,000	0	1,078,185	5,440,559
<b>Totals</b>	<b>\$2,551,280</b>	<b>\$2,260,000</b>	<b>\$29,139</b>	<b>\$1,085,590</b>	<b>\$5,926,009</b>

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

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, 2010, 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	Developmental Disabilities	Mental Health	Other Governmental Funds	
General	\$0	\$0	\$0	\$357	\$357
Other Governmental Funds	472	2,784	6,658	25,422	35,336
Totals	\$472	\$2,784	\$6,658	\$25,779	\$35,693

## **Note 15. Capital Assets**

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<b>Government Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,515,621	\$0	\$0	\$4,515,621
Infrastructure	116,447,403	3,299,612	0	119,747,015
Construction in Progress	0	1,435,189	0	1,435,189
<i>Total Nondepreciable Capital Assets</i>	120,963,024	4,734,801	0	125,697,825
<i>Depreciable Capital Assets</i>				
Building and Improvements	53,412,822	0	(565,824)	52,846,998
Machinery and Equipment	11,790,762	186,074	(426,230)	11,550,606
Vehicles	7,040,369	734,718	(553,585)	7,221,502
<i>Total Depreciable Capital Assets</i>	72,243,953	920,792	(1,545,639)	71,619,106
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(19,778,541)	(1,275,879)	268,766	(20,785,654)
Machinery and Equipment	(10,858,610)	(493,743)	313,495	(11,038,858)
Vehicles	(4,931,022)	(957,431)	536,831	(5,351,622)
<i>Total Accumulated Depreciation</i>	(35,568,173)	(2,727,053)	1,119,092	(37,176,134)
<i>Total Depreciable Capital Assets, Net</i>	36,675,780	(1,806,261)	(426,547)	34,442,972
<i>Governmental Activities Capital Assets, Net</i>	\$157,638,804	\$2,928,540	(\$426,547)	\$160,140,797

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<b>Business Type Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
<i>Depreciable Capital Assets</i>				
Building and Improvements	20,779,208	0	0	20,779,208
Machinery and Equipment	2,186,861	466,462	(16,719)	2,636,604
Vehicles	1,417,038	20,216	0	1,437,254
Water and Wastewater Lines	30,913,439	3,393,436	0	34,306,875
<i>Total Depreciable Capital Assets</i>	55,296,546	3,880,114	(16,719)	59,159,941
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(5,717,177)	(519,479)	0	(6,236,656)
Machinery and Equipment	(1,582,738)	(127,053)	16,719	(1,693,072)
Vehicles	(1,226,330)	(81,286)	0	(1,307,616)
Water and Wastewater Lines	(11,955,627)	(887,966)	0	(12,843,593)
<i>Total Accumulated Depreciation</i>	(20,481,872)	(1,615,784)	16,719	(22,080,937)
<i>Total Depreciable Capital Assets, Net</i>	34,814,674	2,264,330	0	37,079,004
<i>Business Type Activities Capital Assets, Net</i>	\$35,771,449	\$2,264,330	\$0	\$38,035,779

Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,026,883
Judicial	36,140
Public Safety	376,223
Public Works	516,608
Health	28,444
Human Services	742,755
Total	\$2,727,053

## Note 16. 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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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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 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 the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 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 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 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 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. 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, 2010, 2009 and 2008 were \$2,285,817, \$3,076,456 and \$2,506,946, respectively. For 2010, 88.21 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$126,826 made by the County and \$90,590 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 plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3771, or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member'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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years 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 - For the year ended December 31, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For 2009, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2010, 2009 and 2008 were \$105,805, \$160,469 and \$151,106 respectively; 97.78 percent has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008. Contributions to the DC and Combined Plans for fiscal year 2010 were \$10,855 made by the County and \$7,753 made by the plan members.

## **Note 17. 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.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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

Funding Policy – The post-employment health care plan was established under, and is 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 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code 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.

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 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

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, 2010, 2009 and 2008 were \$1,300,781, \$2,224,514 and \$2,506,950, respectively. For 2010, 88.21 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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 contributes to 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. Benefits include hospitalization, physicians’ fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2010, 2009 and 2008 were \$8,139, \$12,344 and \$11,624 respectively; 97.78 percent has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008.

### Note 18. Other Employee Benefits

#### *Compensated Absences*

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

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

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

#### *Health Care Benefits*

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

### Note 19. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2010, follows:

	Balance 12/31/09	Issued	Retired	Balance 12/31/10
<b>Governmental Activities</b>				
<i>Debt Service Fund:</i>				
Library Construction 3.85%	\$20,000	\$0	\$20,000	\$0
Library Construction 4.27%	0	180,000	0	180,000
<i>Capital Projects Funds:</i>				
Jail Construction 1.5%	3,000,000	0	3,000,000	0
Jail Construction 1.5%	0	2,500,000	0	2,500,000
Premium	0	19,025	7,028	11,997
<i>Total</i>	<u>\$3,020,000</u>	<u>\$2,699,025</u>	<u>\$3,027,028</u>	<u>\$2,691,997</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.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

### Note 20. Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities</b>				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Improvement	1993	2.70 - 5.55	1,690,000	2013
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Sanitary Sewer - Bainbridge	1995	3.90 - 6.85	2,600,000	2015
<b>Business-Type Activities</b>				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16	536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
<i>Revenue Bonds:</i>				
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2019

Changes in the County's long-term obligations during the year ended December 31, 2010, consist of the following:

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
<b>Governmental Activities</b>					
<i>General Obligation Bonds:</i>					
Human Services Building Improvements	\$650,000	\$0	\$65,000	\$585,000	\$65,000
<i>Special Assessment Bonds:</i>					
Sanitary Sewer - Aquilla	107,800	0	7,700	100,100	7,700
Sanitary Sewer - Aquilla	2,156	0	154	2,002	154
Sanitary Sewer - Improvement	570,000	0	130,000	440,000	140,000
Sanitary Sewer - Chagrin Falls Park	436,446	0	8,834	427,612	9,298
Sanitary Sewer - Bainbridge	1,175,000	0	170,000	1,005,000	180,000
<i>Total Special Assessment Bonds</i>	<u>\$2,291,402</u>	<u>\$0</u>	<u>\$316,688</u>	<u>\$1,974,714</u>	<u>\$337,152</u>

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

	Outstanding 12/31/09	Additions	Reductions	Outstanding 12/31/10	Amounts Due in One Year
<b>Governmental Activities</b> (continued)					
<b>Other Long-Term Obligations:</b>					
OPWC Loan - Jug Street	\$15,000	\$0	\$15,000	\$0	\$0
Geauga County Library Notes	180,000	0	180,000	0	0
Capital Lease	22,253	0	4,634	17,619	4,634
Compensated Absences	3,020,143	406,414	398,865	3,027,692	394,739
<i>Total Other Long-Term Obligations</i>	<u>3,237,396</u>	<u>406,414</u>	<u>598,499</u>	<u>3,045,311</u>	<u>399,373</u>
<i>Total Governmental Activities</i>	<u>6,178,798</u>	<u>406,414</u>	<u>980,187</u>	<u>5,605,025</u>	<u>801,525</u>
<b>Business Type Activities</b>					
<b>OWDA Loans</b>					
Chagrin Heights	295,404	0	34,320	261,084	35,762
Bellwood Sewer	626,175	0	53,301	572,874	55,182
Valley View	2,545,424	0	193,380	2,352,044	200,208
Auburn Corners	1,524,509	0	24,148	1,500,361	0
County Water Tower	192,498	0	15,447	177,051	15,996
Water Treatment Plant	507,036	0	37,202	469,834	38,766
McFarland Treatment Plant	6,982,330	0	399,476	6,582,854	0
Waterline Installation	322,682	0	12,876	309,806	13,540
Hunting Valley	522,761	0	21,860	500,901	22,657
<i>Total OWDA Loans</i>	<u>13,518,819</u>	<u>0</u>	<u>792,010</u>	<u>12,726,809</u>	<u>382,111</u>
<b>Revenue Bonds</b>					
Sanitary Sewer	3,400,000	0	30,000	3,370,000	30,000
Burton Lakes	122,000	0	8,000	114,000	8,000
<i>Total Revenue Bonds</i>	<u>3,522,000</u>	<u>0</u>	<u>38,000</u>	<u>3,484,000</u>	<u>38,000</u>
<b>Other Long-Term Obligations</b>					
OPWC Loan - Valley View	262,501	0	26,250	236,251	26,250
Compensated Absences	174,979	32,487	54,353	153,113	20,784
<i>Total Other Long-Term Obligations</i>	<u>437,480</u>	<u>32,487</u>	<u>80,603</u>	<u>389,364</u>	<u>47,034</u>
<i>Total Business-Type Activities</i>	<u>\$17,478,299</u>	<u>\$32,487</u>	<u>\$910,613</u>	<u>\$16,600,173</u>	<u>\$467,145</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, DARE Grant, delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, intensive supervision, mental health, developmental disabilities, real estate assessment, transportation, violence prevention, pretrial release and concealed handguns. Capital Leases will be paid from the general fund and the county recorder micrographics special revenue fund.

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2010 are as follows:

### ***Governmental Activities***

	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2011	\$65,000	\$26,442	\$337,152	\$108,574
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 - 2020	260,000	29,412	105,957	103,987
2021 - 2025	0	0	109,691	74,995
2026 - 2030	0	0	111,239	47,497
2031 - 2034	0	0	111,924	15,066
<b>Total</b>	<b>\$585,000</b>	<b>\$132,306</b>	<b>\$1,974,714</b>	<b>\$595,988</b>

### ***Business-Type Activities***

	OWDA Loans		Revenue Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
2011	\$382,111	\$169,418	\$38,000	\$153,137	\$26,250
2012	396,354	155,174	43,000	151,425	26,250
2013	411,135	140,395	49,000	149,494	26,250
2014	426,470	125,057	50,000	147,294	26,250
2015	442,384	109,143	55,000	145,044	26,250
2016 - 2020	2,213,662	300,406	291,000	687,668	105,001
2021 - 2025	298,528	50,103	293,000	622,119	0
2026 - 2030	72,950	2,501	355,000	553,000	0
2031 - 2035	0	0	440,000	469,000	0
2036 - 2040	0	0	545,000	364,000	0
2041 - 2045	0	0	670,000	233,844	0
2046 - 2049	0	0	655,000	71,531	0
<b>Total</b>	<b>\$4,643,594</b>	<b>\$1,052,197</b>	<b>\$3,484,000</b>	<b>\$3,747,556</b>	<b>\$236,251</b>

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

Auburn Corners	\$1,500,361
McFarland Treatment Plant	6,582,854
<b>Total</b>	<b>\$8,083,215</b>

# Geauga County, Ohio

## Notes to the Basic Financial Statements December 31, 2010

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2049. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$13,163,598. Principal and interest paid for the current year were \$1,298,551, total net revenues were \$2,372,757 and total revenues were \$6,709,767.

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, 2010, are an overall debt margin of \$70,603,133; and an unvoted debt margin of \$25,699,473.

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$188,313,714 at December 31, 2010 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 21. Capital Leases

The County has entered into two interest free leases for copiers. These lease obligations meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2010 was \$18,536.

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, 2010:

	Governmental Activities
2011	\$4,634
2012	4,634
2013	4,634
2014	3,717
Present Value of Lease Payments	<u>\$17,619</u>

### Note 22. Risk Management

#### Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracted with CORSA

# Geauga County, Ohio

## *Notes to the Basic Financial Statements December 31, 2010*

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(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 reduction in coverage from the prior year.

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

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

### **Note 23. Related Organizations**

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

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2010.

#### ***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 2010.

# Geauga County, Ohio

## Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2010*

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 2010 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	5	
Fair	5	17	13.1
Satisfactory	6	42	13.3
Good	7	23	68.7
Very Good	8	72	96
Excellent	9	30	36.5
Total		<u>189</u>	<u>227.6</u>

## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2010*

The following summarizes the overall ratings as of December 31, 2010, 2009 and 2008:

Condition Assessment	2010		2009		2008	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	227.6	100%	227.6	100%	227.6	100%
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	184	97%	185	98%	183	97%
Less than Fair	5	3%	4	2%	6	3%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2010	\$10,940,837	\$10,139,941	\$800,896
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
2006	9,847,528	8,479,991	1,367,537

# Combining and Individual Fund Statements and Schedules

## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

***Juvenile Interlock and Alcohol*** – To account for costs used to pay for continuous juvenile alcohol monitoring.

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

**Workforce Investment Act** - To account monies received from the Workforce Investment Fund.

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

***DARE Grant***

***Indigent Guardianship***

***Drug Law Enforcement***

***Commissary***

***Sheriff K-9 Unit***

***Law Enforcement Block Grant***

***Concealed Handgun***

***Violence Prevention***

***Education and Enforcement***

***Juvenile Indigent Drivers***

***Chardon Tower***

***PreTrial Release***

***Law Enforcement Assistance***

***Criminal Investigation***

### *Nonmajor Debt Service Fund*

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

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

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

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

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

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

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,053,317	\$1,698,591	\$7,036,910	\$20,788,818
Cash and Cash Equivalents:				
In Segregated Accounts	22,036	0	0	22,036
Materials and Supplies Inventory	86,247	0	0	86,247
Accounts Receivable	22,892	0	0	22,892
Interfund Receivable	25,422	0	357	25,779
Intergovernmental Receivable	3,894,446	6,027	1,478,547	5,379,020
Property Taxes Receivable	4,492,184	0	2,781,291	7,273,475
Special Assessments Receivable	0	1,897,464	0	1,897,464
Loans Receivable	2,933,244	0	0	2,933,244
<i>Total Assets</i>	<u>\$23,529,788</u>	<u>\$3,602,082</u>	<u>\$11,297,105</u>	<u>\$38,428,975</u>
<b>Liabilities</b>				
Accounts Payable	\$155,939	\$0	\$76,830	\$232,769
Accrued Wages	175,584	0	0	175,584
Contracts Payable	585,354	0	28,506	613,860
Intergovernmental Payable	306,522	0	0	306,522
Matured Compensated Absences Payable	18,148	0	0	18,148
Interfund Payable	28,678	0	6,658	35,336
Deferred Revenue	7,719,776	1,903,491	3,785,837	13,409,104
Accrued Interest Payable	0	5,891	13,854	19,745
Notes Payable	0	180,000	2,511,997	2,691,997
<i>Total Liabilities</i>	<u>8,990,001</u>	<u>2,089,382</u>	<u>6,423,682</u>	<u>17,503,065</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,036,863	0	3,672,704	4,709,567
Reserved for Loans Receivable	2,642,396	0	0	2,642,396
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,860,528	0	0	10,860,528
Debt Service Fund	0	1,512,700	0	1,512,700
Capital Projects Funds	0	0	1,200,719	1,200,719
<i>Total Fund Balances</i>	<u>14,539,787</u>	<u>1,512,700</u>	<u>4,873,423</u>	<u>20,925,910</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$23,529,788</u>	<u>\$3,602,082</u>	<u>\$11,297,105</u>	<u>\$38,428,975</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$3,358,857	\$0	\$2,690,251	\$6,049,108
Permissive Sales Tax	579,471	0	0	579,471
Permissive Motor Vehicle License Tax	880,930	0	0	880,930
Charges for Services	3,494,057	0	68,069	3,562,126
Licenses and Permits	212,403	0	0	212,403
Fines and Forfeitures	240,467	0	57,614	298,081
Intergovernmental	14,319,123	0	6,507,546	20,826,669
Special Assessments	513	110,720	490,449	601,682
Interest	3,863	0	1,732	5,595
Rentals and Royalties	57,428	0	0	57,428
Contributions and Donations	176,702	0	0	176,702
Other	1,603,672	2,363	106,683	1,712,718
<i>Total Revenues</i>	<u>24,927,486</u>	<u>113,083</u>	<u>9,922,344</u>	<u>34,962,913</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,369,210	0	0	2,369,210
Judicial	1,097,272	0	0	1,097,272
Public Safety	2,095,312	0	0	2,095,312
Public Works	7,270,091	0	0	7,270,091
Health	248,041	0	0	248,041
Human Services	12,701,109	0	0	12,701,109
Economic Development and Assistance	299,691	0	0	299,691
Capital Outlay	0	0	11,685,708	11,685,708
Debt Service:				
Principal Retirement	2,508	576,688	0	579,196
Interest and Fiscal Charges	0	169,174	35,326	204,500
<i>Total Expenditures</i>	<u>26,083,234</u>	<u>745,862</u>	<u>11,721,034</u>	<u>38,550,130</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,155,748)</u>	<u>(632,779)</u>	<u>(1,798,690)</u>	<u>(3,587,217)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,141,719	0	3,298,840	5,440,559
Transfers Out	(102,590)	0	(983,000)	(1,085,590)
<i>Total Other Financing Sources (Uses)</i>	<u>2,039,129</u>	<u>0</u>	<u>2,315,840</u>	<u>4,354,969</u>
<i>Net Change in Fund Balances</i>	883,381	(632,779)	517,150	767,752
<i>Fund Balances Beginning of Year</i>	<u>13,656,406</u>	<u>2,145,479</u>	<u>4,356,273</u>	<u>20,158,158</u>
<i>Fund Balances End of Year</i>	<u>\$14,539,787</u>	<u>\$1,512,700</u>	<u>\$4,873,423</u>	<u>\$20,925,910</u>

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,386,570	\$1,084,079	\$864,279	\$120,397
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	26,265	0	514	0
Accounts Receivable	10	0	0	452
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	2,933,244	0
<i>Total Assets</i>	<u>\$1,412,845</u>	<u>\$1,084,079</u>	<u>\$3,798,037</u>	<u>\$120,849</u>
<b>Liabilities</b>				
Accounts Payable	\$3,796	\$7,571	\$0	\$0
Accrued Wages	10,881	1,800	2,389	0
Contracts Payable	42,588	0	8,700	209
Intergovernmental Payable	15,202	2,870	2,984	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>72,467</u>	<u>12,241</u>	<u>14,073</u>	<u>209</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	130,087	3,873	25,684	23,411
Reserved for Loans Receivable	0	0	2,642,396	0
Unreserved, Undesignated	1,210,291	1,067,965	1,115,884	97,229
<i>Total Fund Balances</i>	<u>1,340,378</u>	<u>1,071,838</u>	<u>3,783,964</u>	<u>120,640</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,412,845</u>	<u>\$1,084,079</u>	<u>\$3,798,037</u>	<u>\$120,849</u>

Escrow Interest	Bicentennial	Certificate of Title	CASA	Intensive Supervision	Care and Custody
\$88,168	\$982	\$551,592	\$57,227	\$10,560	\$163,351
0	0	362	0	0	0
0	0	2,813	539	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	21,257	0	54,025
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$88,168</u>	<u>\$982</u>	<u>\$554,767</u>	<u>\$79,023</u>	<u>\$10,560</u>	<u>\$217,376</u>
\$0	\$0	\$1,658	\$150	\$0	\$525
0	0	3,790	1,572	561	1,607
0	0	878	0	0	0
0	0	4,841	4,920	761	4,137
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	21,257	0	54,025
<u>0</u>	<u>0</u>	<u>11,167</u>	<u>27,899</u>	<u>1,322</u>	<u>60,294</u>
0	0	4,232	2,088	57	26,054
0	0	0	0	0	0
<u>88,168</u>	<u>982</u>	<u>539,368</u>	<u>49,036</u>	<u>9,181</u>	<u>131,028</u>
<u>88,168</u>	<u>982</u>	<u>543,600</u>	<u>51,124</u>	<u>9,238</u>	<u>157,082</u>
<u>\$88,168</u>	<u>\$982</u>	<u>\$554,767</u>	<u>\$79,023</u>	<u>\$10,560</u>	<u>\$217,376</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2010*

	Volunteer Guardianship	Court Technology	Juvenile Recovery	Juvenile Court Special Projects
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$311	\$92,169	\$21,625	\$8,145
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	8,831	0	0
Accounts Receivable	0	0	20	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$311</u>	<u>\$101,000</u>	<u>\$21,645</u>	<u>\$8,145</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$480	\$0
Accrued Wages	0	1,879	0	0
Contracts Payable	0	0	192	0
Intergovernmental Payable	0	2,549	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,428</u>	<u>672</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	75,634	1,715	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	311	20,938	19,258	8,145
<i>Total Fund Balances</i>	<u>311</u>	<u>96,572</u>	<u>20,973</u>	<u>8,145</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$311</u>	<u>\$101,000</u>	<u>\$21,645</u>	<u>\$8,145</u>

<u>Probate Court Special Projects</u>	<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>911 Program</u>	<u>800 System Communication</u>
\$12,585	\$200	\$125	\$121,364	\$70,006	\$84,743
0	0	0	0	0	0
0	0	0	0	1,179	0
0	0	0	0	0	1,280
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>\$12,585</u>	<u>\$200</u>	<u>\$125</u>	<u>\$121,364</u>	<u>\$71,185</u>	<u>\$86,023</u>
\$0	\$0	\$0	\$0	\$400	\$3,511
0	0	0	729	7,094	475
0	0	0	0	2,155	20,184
0	0	0	427	11,741	974
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,156</u>	<u>21,390</u>	<u>25,144</u>
0	0	0	1,000	9,542	17,362
0	0	0	0	0	0
<u>12,585</u>	<u>200</u>	<u>125</u>	<u>119,208</u>	<u>40,253</u>	<u>43,517</u>
<u>12,585</u>	<u>200</u>	<u>125</u>	<u>120,208</u>	<u>49,795</u>	<u>60,879</u>
<u>\$12,585</u>	<u>\$200</u>	<u>\$125</u>	<u>\$121,364</u>	<u>\$71,185</u>	<u>\$86,023</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2010*

	Youth Center	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$107,950	\$1,090,151	\$11,562	\$75,845
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	9,518	0	9,837
Accounts Receivable	0	3,681	0	8,651
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	2,637,009	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$107,950</u>	<u>\$3,740,359</u>	<u>\$11,562</u>	<u>\$94,333</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$54,035	\$0	\$732
Accrued Wages	0	46,964	0	2,477
Contracts Payable	0	206,682	0	1,350
Intergovernmental Payable	0	105,476	0	4,009
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	2,189,078	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>2,602,235</u>	<u>0</u>	<u>8,568</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	91,428	0	2,815
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	107,950	1,046,696	11,562	82,950
<i>Total Fund Balances</i>	<u>107,950</u>	<u>1,138,124</u>	<u>11,562</u>	<u>85,765</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$107,950</u>	<u>\$3,740,359</u>	<u>\$11,562</u>	<u>\$94,333</u>

<u>EPA Water Pollution</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>	<u>County Home</u>
\$1,746	\$2,574,067	\$792,022	\$153,944	\$914,574	\$78,313
0	0	0	0	0	0
0	0	0	8,110	9,317	4,540
0	0	487	295	180	0
0	0	0	23,622	1,800	0
0	545,413	0	324,692	141,596	0
0	1,734,175	0	0	2,758,009	0
0	0	0	0	0	0
<u>\$1,746</u>	<u>\$4,853,655</u>	<u>\$792,509</u>	<u>\$510,663</u>	<u>\$3,825,476</u>	<u>\$82,853</u>
\$0	\$27,992	\$3,762	\$1,922	\$21,677	\$2,718
0	437	7,378	12,319	16,810	5,508
0	94,475	0	16,089	45,194	228
0	1,320	10,613	29,784	24,564	7,987
0	0	0	6,727	0	0
0	0	0	0	23,393	0
0	2,266,336	0	265,136	2,898,311	0
<u>0</u>	<u>2,390,560</u>	<u>21,753</u>	<u>331,977</u>	<u>3,029,949</u>	<u>16,441</u>
0	236,191	23,422	22,651	85,156	8,444
0	0	0	0	0	0
<u>1,746</u>	<u>2,226,904</u>	<u>747,334</u>	<u>156,035</u>	<u>710,371</u>	<u>57,968</u>
<u>1,746</u>	<u>2,463,095</u>	<u>770,756</u>	<u>178,686</u>	<u>795,527</u>	<u>66,412</u>
<u>\$1,746</u>	<u>\$4,853,655</u>	<u>\$792,509</u>	<u>\$510,663</u>	<u>\$3,825,476</u>	<u>\$82,853</u>

(continued)

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2010*

	Public Assistance	Farmland Preservation	Municipal Road Tax	Law Library Resources
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$621,125	\$78,850	\$278,136	\$204,409
Cash and Cash Equivalents In Segregated Accounts	21,674	0	0	0
Materials and Supplies Inventory	4,684	0	0	0
Accounts Receivable	0	0	0	7,796
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	138,840	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$786,323</u>	<u>\$78,850</u>	<u>\$278,136</u>	<u>\$212,205</u>
<b>Liabilities</b>				
Accounts Payable	\$14,463	\$0	\$0	\$2,665
Accrued Wages	44,168	0	0	634
Contracts Payable	70,439	0	0	74,991
Intergovernmental Payable	59,090	0	0	803
Matured Compensated Absences Payable	11,421	0	0	0
Interfund Payable	5,285	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>204,866</u>	<u>0</u>	<u>0</u>	<u>79,093</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	231,609	0	0	3,510
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	349,848	78,850	278,136	129,602
<i>Total Fund Balances</i>	<u>581,457</u>	<u>78,850</u>	<u>278,136</u>	<u>133,112</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$786,323</u>	<u>\$78,850</u>	<u>\$278,136</u>	<u>\$212,205</u>

<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$332,145	\$12,053,317
0	22,036
100	86,247
40	22,892
0	25,422
31,614	3,894,446
0	4,492,184
0	2,933,244
<u>\$363,899</u>	<u>\$23,529,788</u>
\$7,882	\$155,939
6,112	175,584
1,000	585,354
11,470	306,522
0	18,148
0	28,678
<u>25,633</u>	<u>7,719,776</u>
<u>52,097</u>	<u>8,990,001</u>
10,898	1,036,863
0	2,642,396
<u>300,904</u>	<u>10,860,528</u>
<u>311,802</u>	<u>14,539,787</u>
<u>\$363,899</u>	<u>\$23,529,788</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2010*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,608,594	284,987	0	56,192
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	127,539	0
Special Assessments	0	0	0	0
Interest	0	0	2,655	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	2,175	0	344,102	0
<i>Total Revenues</i>	<u>1,610,769</u>	<u>284,987</u>	<u>474,296</u>	<u>56,192</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,542,159	181,614	256,269	41,816
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	299,691	0
Debt Service:				
Principal Retirement	0	0	0	2,508
<i>Total Expenditures</i>	<u>1,542,159</u>	<u>181,614</u>	<u>555,960</u>	<u>44,324</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>68,610</u>	<u>103,373</u>	<u>(81,664)</u>	<u>11,868</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	111,282	0
Transfers Out	0	0	(58,314)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>52,968</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	68,610	103,373	(28,696)	11,868
<i>Fund Balances Beginning of Year</i>	<u>1,271,768</u>	<u>968,465</u>	<u>3,812,660</u>	<u>108,772</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,340,378</u></u>	<u><u>\$1,071,838</u></u>	<u><u>\$3,783,964</u></u>	<u><u>\$120,640</u></u>

Escrow Interest	Bicentennial	Help America Vote	Certificate of Title	CASA	Intensive Supervision
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	437,553	0	4,841
0	0	0	0	0	0
0	0	0	0	0	0
0	0	4,696	0	26,242	32,382
0	0	0	0	0	0
431	0	0	0	0	0
0	0	0	0	0	0
0	176	0	0	0	0
0	0	0	270	833	0
431	176	4,696	437,823	27,075	37,223
0	0	4,696	0	0	0
0	0	0	313,663	119,578	45,469
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	4,696	313,663	119,578	45,469
431	176	0	124,160	(92,503)	(8,246)
0	0	0	0	91,921	0
0	0	0	0	0	0
0	0	0	0	91,921	0
431	176	0	124,160	(582)	(8,246)
87,737	806	0	419,440	51,706	17,484
\$88,168	\$982	\$0	\$543,600	\$51,124	\$9,238

(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, 2010*

	Care and Custody	Volunteer Guardianship	Court Technology	Juvenile Recovery
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	7,785
Intergovernmental	216,437	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	316	0
<i>Total Revenues</i>	<u>216,437</u>	<u>0</u>	<u>316</u>	<u>7,785</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	281,881	12,750	286,524	12,471
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>281,881</u>	<u>12,750</u>	<u>286,524</u>	<u>12,471</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(65,444)</u>	<u>(12,750)</u>	<u>(286,208)</u>	<u>(4,686)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	13,000	216,959	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>13,000</u>	<u>216,959</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(65,444)	250	(69,249)	(4,686)
<i>Fund Balances Beginning of Year</i>	<u>222,526</u>	<u>61</u>	<u>165,821</u>	<u>25,659</u>
<i>Fund Balances End of Year</i>	<u>\$157,082</u>	<u>\$311</u>	<u>\$96,572</u>	<u>\$20,973</u>

<u>Juvenile Court Special Projects</u>	<u>Probate Court Special Projects</u>	<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>911 Program</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	579,471
0	0	0	0	0	0
8,145	12,585	200	0	70,836	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	217,203
<u>8,145</u>	<u>12,585</u>	<u>200</u>	<u>0</u>	<u>70,836</u>	<u>796,674</u>
0	0	0	0	0	0
0	0	0	0	24,936	0
0	0	0	0	0	784,932
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	24,936	784,932
<u>8,145</u>	<u>12,585</u>	<u>200</u>	<u>0</u>	<u>45,900</u>	<u>11,742</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
8,145	12,585	200	0	45,900	11,742
0	0	0	125	74,308	38,053
<u>\$8,145</u>	<u>\$12,585</u>	<u>\$200</u>	<u>\$125</u>	<u>\$120,208</u>	<u>\$49,795</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, 2010*

	800 System Communication	Youth Center	Motor Vehicle License	Ditch Maintenance
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	880,930	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	60,372	0
Intergovernmental	0	0	5,561,164	0
Special Assessments	0	0	0	513
Interest	0	0	777	0
Rentals and Royalties	57,428	0	0	0
Contributions and Donations	0	0	0	0
Other	499,533	3,693	29,420	0
<i>Total Revenues</i>	556,961	3,693	6,532,663	513
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	797,613	0	0	0
Public Works	0	0	7,270,091	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	797,613	0	7,270,091	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(240,652)	3,693	(737,428)	513
<b>Other Financing Sources (Uses)</b>				
Transfers In	238,000	0	998,000	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	238,000	0	998,000	0
<i>Net Change in Fund Balances</i>	(2,652)	3,693	260,572	513
<i>Fund Balances Beginning of Year</i>	63,531	104,257	877,552	11,049
<i>Fund Balances End of Year</i>	\$60,879	\$107,950	\$1,138,124	\$11,562

<u>Dog and Kennel</u>	<u>EPA Water Pollution</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$0	\$0	\$1,664,426	\$0	\$0	\$1,694,431
0	0	0	0	0	0
0	0	0	0	0	0
12,913	0	0	301,257	448,905	0
130,842	0	0	0	0	0
9,726	0	0	0	0	0
0	0	2,387,260	799,257	768,615	617,089
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
88,088	0	2,844	0	0	83,593
19,294	0	14,796	7,853	12,290	154,439
<u>260,863</u>	<u>0</u>	<u>4,069,326</u>	<u>1,108,367</u>	<u>1,229,810</u>	<u>2,549,552</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
248,041	0	0	0	0	0
0	0	3,558,328	1,052,087	1,274,180	2,627,432
0	0	0	0	0	0
0	0	0	0	0	0
<u>248,041</u>	<u>0</u>	<u>3,558,328</u>	<u>1,052,087</u>	<u>1,274,180</u>	<u>2,627,432</u>
12,822	0	510,998	56,280	(44,370)	(77,880)
0	0	0	0	51,000	0
0	0	0	0	(20,000)	0
0	0	0	0	31,000	0
12,822	0	510,998	56,280	(13,370)	(77,880)
72,943	1,746	1,952,097	714,476	192,056	873,407
<u>\$85,765</u>	<u>\$1,746</u>	<u>\$2,463,095</u>	<u>\$770,756</u>	<u>\$178,686</u>	<u>\$795,527</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, 2010*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Permissive Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	237,831	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	3,458,690	0	67,957
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals and Royalties	0	0	0	0
Contributions and Donations	1,667	0	0	0
Other	26,006	195,756	0	0
<i>Total Revenues</i>	265,504	3,654,446	0	67,957
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	585,538	3,603,544	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	585,538	3,603,544	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(320,034)	50,902	0	67,957
<b>Other Financing Sources (Uses)</b>				
Transfers In	260,225	93,996	0	0
Transfers Out	0	(20,526)	0	0
<i>Total Other Financing Sources (Uses)</i>	260,225	73,470	0	0
<i>Net Change in Fund Balances</i>	(59,809)	124,372	0	67,957
<i>Fund Balances Beginning of Year</i>	126,221	457,085	78,850	210,179
<i>Fund Balances End of Year</i>	\$66,412	\$581,457	\$78,850	\$278,136

Law Library Resources	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$3,358,857
0	0	579,471
0	0	880,930
0	9,218	3,494,057
0	81,561	212,403
159,865	2,719	240,467
0	251,795	14,319,123
0	0	513
0	0	3,863
0	0	57,428
0	334	176,702
1,943	73,750	1,603,672
<u>161,808</u>	<u>419,377</u>	<u>24,927,486</u>
342,656	0	2,369,210
0	0	1,097,272
0	512,767	2,095,312
	0	7,270,091
0	0	248,041
0	0	12,701,109
0	0	299,691
0	0	2,508
<u>342,656</u>	<u>512,767</u>	<u>26,083,234</u>
<u>(180,848)</u>	<u>(93,390)</u>	<u>(1,155,748)</u>
0	67,336	2,141,719
0	(3,750)	(102,590)
0	63,586	2,039,129
<u>(180,848)</u>	<u>(29,804)</u>	<u>883,381</u>
<u>313,960</u>	<u>341,606</u>	<u>13,656,406</u>
<u>\$133,112</u>	<u>\$311,802</u>	<u>\$14,539,787</u>

**Geauga County, Ohio**

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2010*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,705,494	\$351,848	\$925,190	\$913,067
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	462,997	0	225,017	0
Property Taxes Receivable	0	0	2,781,291	0
<i>Total Assets</i>	<u>\$4,168,491</u>	<u>\$351,848</u>	<u>\$3,931,498</u>	<u>\$913,067</u>
<b>Liabilities</b>				
Accounts Payable	\$2,790	\$0	\$0	\$0
Contracts Payable	0	0	0	3,991
Interfund Payable	0	0	0	0
Deferred Revenue	1,996	0	3,006,308	0
Accrued Interest Payable	13,854	0	0	0
Notes Payable	2,511,997	0	0	0
<i>Total Liabilities</i>	<u>2,530,637</u>	<u>0</u>	<u>3,006,308</u>	<u>3,991</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	2,486,264	58,920	5,000	703,776
Unreserved, Undesignated (Deficit)	(848,410)	292,928	920,190	205,300
<i>Total Fund Balances</i>	<u>1,637,854</u>	<u>351,848</u>	<u>925,190</u>	<u>909,076</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,168,491</u>	<u>\$351,848</u>	<u>\$3,931,498</u>	<u>\$913,067</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>
\$261,493	\$166,403	\$287,092	\$426,323	\$7,036,910
0	0	357	0	357
0	300,736	489,797	0	1,478,547
0	0	0	0	2,781,291
<u>\$261,493</u>	<u>\$467,139</u>	<u>\$777,246</u>	<u>\$426,323</u>	<u>\$11,297,105</u>
\$0	\$1,110	\$72,930	\$0	\$76,830
0	24,515	0	0	28,506
0	6,658	0	0	6,658
0	300,736	476,797	0	3,785,837
0	0	0	0	13,854
0	0	0	0	2,511,997
<u>0</u>	<u>333,019</u>	<u>549,727</u>	<u>0</u>	<u>6,423,682</u>
0	7,955	410,789	0	3,672,704
261,493	126,165	(183,270)	426,323	1,200,719
<u>261,493</u>	<u>134,120</u>	<u>227,519</u>	<u>426,323</u>	<u>4,873,423</u>
<u>\$261,493</u>	<u>\$467,139</u>	<u>\$777,246</u>	<u>\$426,323</u>	<u>\$11,297,105</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2010*

	Construction	Computerization	Road and Bridge	Permanent Improvement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$2,690,251	\$0
Charges for Services	0	19,592	0	0
Fines and Forfeitures	0	57,614	0	0
Intergovernmental	474,058	0	5,252,052	0
Special Assessments	490,449	0	0	0
Interest	1,437	0	0	0
Other	0	0	2,700	99,000
<i>Total Revenues</i>	<u>965,944</u>	<u>77,206</u>	<u>7,945,003</u>	<u>99,000</u>
<b>Expenditures</b>				
Capital Outlay	1,542,542	96,484	8,470,481	980,372
Debt Service:				
Interest and Fiscal Charges	35,326	0	0	0
<i>Total Expenditures</i>	<u>1,577,868</u>	<u>96,484</u>	<u>8,470,481</u>	<u>980,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(611,924)</u>	<u>(19,278)</u>	<u>(525,478)</u>	<u>(881,372)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,520,526	0	0	700,000
Transfers Out	0	0	(915,000)	(68,000)
<i>Total Other Financing Sources (Uses)</i>	<u>2,520,526</u>	<u>0</u>	<u>(915,000)</u>	<u>632,000</u>
<i>Net Change in Fund Balances</i>	1,908,602	(19,278)	(1,440,478)	(249,372)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(270,748)</u>	<u>371,126</u>	<u>2,365,668</u>	<u>1,158,448</u>
<i>Fund Balances End of Year</i>	<u>\$1,637,854</u>	<u>\$351,848</u>	<u>\$925,190</u>	<u>\$909,076</u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$2,690,251
48,120	0	357	0	68,069
0	0	0	0	57,614
0	292,864	488,572	0	6,507,546
0	0	0	0	490,449
257	38	0	0	1,732
0	4,983	0	0	106,683
<u>48,377</u>	<u>297,885</u>	<u>488,929</u>	<u>0</u>	<u>9,922,344</u>
0	295,057	281,727	19,045	11,685,708
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,326</u>
<u>0</u>	<u>295,057</u>	<u>281,727</u>	<u>19,045</u>	<u>11,721,034</u>
<u>48,377</u>	<u>2,828</u>	<u>207,202</u>	<u>(19,045)</u>	<u>(1,798,690)</u>
0	58,314	20,000	0	3,298,840
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(983,000)</u>
<u>0</u>	<u>58,314</u>	<u>20,000</u>	<u>0</u>	<u>2,315,840</u>
48,377	61,142	227,202	(19,045)	517,150
<u>213,116</u>	<u>72,978</u>	<u>317</u>	<u>445,368</u>	<u>4,356,273</u>
<u>\$261,493</u>	<u>\$134,120</u>	<u>\$227,519</u>	<u>\$426,323</u>	<u>\$4,873,423</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  
Newbury HUD Pass Through

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  
Public Defender Fees

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>District Board of Health</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,069,368	\$2,917,721	\$2,531,219	\$1,455,870
Property Taxes Receivable	527,364	543,939	527,364	543,939
<i>Total Assets</i>	<u>\$1,596,732</u>	<u>\$3,461,660</u>	<u>\$3,058,583</u>	<u>\$1,999,809</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$1,596,732</u>	<u>\$3,461,660</u>	<u>\$3,058,583</u>	<u>\$1,999,809</u>
<b>Park Board</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,178,765	\$10,592,982	\$11,654,357	\$4,117,390
Cash and Cash Equivalents In Segregated Accounts	1,497	4,021	0	5,518
Property Taxes Receivable	6,004,623	6,193,352	6,004,623	6,193,352
<i>Total Assets</i>	<u>\$11,184,885</u>	<u>\$16,790,355</u>	<u>\$17,658,980</u>	<u>\$10,316,260</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$11,184,885</u>	<u>\$16,790,355</u>	<u>\$17,658,980</u>	<u>\$10,316,260</u>
<b>Family First Council</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$226,886</u>	<u>\$1,420,616</u>	<u>\$1,352,115</u>	<u>\$295,387</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$226,886</u>	<u>\$1,420,616</u>	<u>\$1,352,115</u>	<u>\$295,387</u>
<b>Emergency Management Agency</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$147,405</u>	<u>\$325,359</u>	<u>\$337,634</u>	<u>\$135,130</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$147,405</u>	<u>\$325,359</u>	<u>\$337,634</u>	<u>\$135,130</u>

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Soil and Water</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$61,128	\$399,338	\$373,639	\$86,827
<i>Liabilities</i>				
Undistributed Monies	\$61,128	\$399,338	\$373,639	\$86,827
 <b>Geauga/Trumbull Solid Waste District</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$985,899	\$1,780,932	\$1,318,267	\$1,448,564
Cash and Cash Equivalents In Segregated Accounts	45,448	117,865	0	163,313
<i>Total Assets</i>	\$1,031,347	\$1,898,797	\$1,318,267	\$1,611,877
<i>Liabilities</i>				
Undistributed Monies	\$1,031,347	\$1,898,797	\$1,318,267	\$1,611,877
 <b>Alimony and Child Support</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$9,833	\$4,065	\$0	\$13,898
<i>Liabilities</i>				
Due to Others	\$9,833	\$4,065	\$0	\$13,898
 <b>Building Standards Assessment</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$252	\$3,269	\$3,091	\$430
<i>Liabilities</i>				
Undistributed Monies	\$252	\$3,269	\$3,091	\$430

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Court Agency</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	<u>\$748,883</u>	<u>\$36,492</u>	<u>\$0</u>	<u>\$785,375</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$748,883</u>	<u>\$36,492</u>	<u>\$0</u>	<u>\$785,375</u>
<b>Emergency Planning</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$34,339</u>	<u>\$26,359</u>	<u>\$15,477</u>	<u>\$45,221</u>
<i>Liabilities</i>				
Due to Others	<u>\$34,339</u>	<u>\$26,359</u>	<u>\$15,477</u>	<u>\$45,221</u>
<b>Hotel/Motel Excise Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$8,558</u>	<u>\$53,952</u>	<u>\$53,465</u>	<u>\$9,045</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$8,558</u>	<u>\$53,952</u>	<u>\$53,465</u>	<u>\$9,045</u>
<b>Law Enforcement Trust - Prosecutor</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	<u>\$22,717</u>	<u>\$0</u>	<u>\$211</u>	<u>\$22,506</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$22,717</u>	<u>\$0</u>	<u>\$211</u>	<u>\$22,506</u>

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Law Enforcement Trust - Sheriff</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$415	\$1,532	\$0	\$1,947
Cash and Cash Equivalents In Segregated Accounts	89,094	91,965	0	181,059
<i>Total Assets</i>	<u>\$89,509</u>	<u>\$93,497</u>	<u>\$0</u>	<u>\$183,006</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$89,509</u>	<u>\$93,497</u>	<u>\$0</u>	<u>\$183,006</u>
<b>Law Library</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$8,441	\$8,441	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$4,453</u>	<u>\$8,441</u>	<u>\$8,441</u>	<u>\$4,453</u>
<b>Ohio Elections Commission</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$390	\$390	\$0
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$0</u>	<u>\$390</u>	<u>\$390</u>	<u>\$0</u>
<b>Over/Double</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$120,622	\$290,830	\$313,915	\$97,537
<i>Liabilities</i>				
Due to Others	<u>\$120,622</u>	<u>\$290,830</u>	<u>\$313,915</u>	<u>\$97,537</u>

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Payroll</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,315,384	\$59,527,889	\$59,947,527	\$895,746
<i>Liabilities</i>				
Payroll Withholdings	\$1,315,384	\$59,527,889	\$59,947,527	\$895,746
<b>Real Estate Tax Escrow</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$677,503	\$2,228,531	\$2,228,852	\$677,182
<i>Liabilities</i>				
Undistributed Monies	\$677,503	\$2,228,531	\$2,228,852	\$677,182
<b>Sheriff's Civil</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$431,520	\$0	\$228,623	\$202,897
<i>Liabilities</i>				
Undistributed Monies	\$431,520	\$0	\$228,623	\$202,897
<b>Sheriff's Inmate</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$4,231	\$1,874	\$0	\$6,105
<i>Liabilities</i>				
Undistributed Monies	\$4,231	\$1,874	\$0	\$6,105

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Telephone Rotary</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$102,714</u>	<u>\$102,714</u>	<u>\$0</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$0</u>	<u>\$102,714</u>	<u>\$102,714</u>	<u>\$0</u>
<b>Undivided Township Gas</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$1,547,516</u>	<u>\$1,547,516</u>	<u>\$0</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$0</u>	<u>\$1,547,516</u>	<u>\$1,547,516</u>	<u>\$0</u>
<b>Undivided Cigarette Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$743</u>	<u>\$9,585</u>	<u>\$9,866</u>	<u>\$462</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$743</u>	<u>\$9,585</u>	<u>\$9,866</u>	<u>\$462</u>
<b>Undivided Estate Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,444,353</u>	<u>\$6,376,002</u>	<u>\$3,394,897</u>	<u>\$4,425,458</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$1,444,353</u>	<u>\$6,376,002</u>	<u>\$3,394,897</u>	<u>\$4,425,458</u>

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Undivided Intangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512
 <b>Undivided Deregulation Public Utility</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$544,271	\$544,271	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$544,271	\$544,271	\$0
 <b>Undivided Library and Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$2,944,624	\$2,944,624	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$2,944,624	\$2,944,624	\$10
 <b>Undivided Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,739,968	\$2,739,968	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$2,739,968	\$2,739,968	\$0

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Undivided Manufactured Home Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$52,128	\$556,613	\$553,481	\$55,260
<i>Liabilities</i>				
Undistributed Monies	\$52,128	\$556,613	\$553,481	\$55,260
 <b>Undivided Public Housing</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$33,692	\$33,692	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$33,692	\$33,692	\$28,975
 <b>Undivided Tangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$40,548	\$5,112,833	\$5,115,764	\$37,617
<i>Liabilities</i>				
Intergovernmental Payable	\$40,548	\$5,112,833	\$5,115,764	\$37,617
 <b>Undivided Real Estate</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,581,147	\$158,037,096	\$157,770,511	\$5,847,732
Receivables				
Property Taxes	161,094,230	165,092,528	161,094,230	165,092,528
Special Assessments	22,716,778	2,343,562	22,716,778	2,343,562
<i>Total Assets</i>	\$189,392,155	\$325,473,186	\$341,581,519	\$173,283,822
<i>Liabilities</i>				
Intergovernmental Payable	\$189,392,155	\$325,473,186	\$341,581,519	\$173,283,822

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Undivided Forfeited Land</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$198	\$0	\$0	\$198
<i>Liabilities</i>				
Intergovernmental Payable	\$198	\$0	\$0	\$198
<b>Ohio Housing Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$99,123	\$410,649	\$384,939	\$124,833
<i>Liabilities</i>				
Intergovernmental Payable	\$99,123	\$410,649	\$384,939	\$124,833
<b>Geauga, Ashtabula, Portage Partnership</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,476	\$0	\$717	\$1,759
<i>Liabilities</i>				
Undistributed Monies	\$2,476	\$0	\$717	\$1,759
<b>County Home Resident Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,115	\$4,115	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$4,115	\$4,115	\$0
<b>Newbury HUD Pass Through</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$111,807	\$111,807	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$111,807	\$111,807	\$0

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2010*

	Beginning Balance 1/1/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Public Defender Fees</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,010	\$2,728	\$282
<i>Liabilities</i>				
Undistributed Monies	\$0	\$3,010	\$2,728	\$282
<b>All Agency Funds</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$17,136,190	\$258,112,636	\$255,399,999	\$19,848,827
Cash and Cash Equivalents In Segregated Accounts	1,353,223	256,282	228,834	1,380,671
Receivables:				
Property Taxes	167,626,217	171,829,819	167,626,217	171,829,819
Special Assessments	22,716,778	2,343,562	22,716,778	2,343,562
<i>Total Assets</i>	<u>\$208,832,408</u>	<u>\$432,542,299</u>	<u>\$445,971,828</u>	<u>\$195,402,879</u>
<i>Liabilities</i>				
Intergovernmental Payable	\$191,157,879	\$344,770,643	\$357,781,600	\$178,146,922
Undistributed Monies	16,194,351	27,378,242	27,369,038	16,203,555
Due to Others	164,794	321,254	329,392	156,656
Payroll Withholdings	1,315,384	59,527,889	59,947,527	895,746
<i>Total Liabilities</i>	<u>\$208,832,408</u>	<u>\$431,998,028</u>	<u>\$445,427,557</u>	<u>\$195,402,879</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, 2010*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$6,592,043	\$7,449,212	\$7,540,507	\$91,295
Sales Tax	10,500,000	10,000,000	10,436,836	436,836
Charges for Services	2,937,550	2,523,550	2,833,940	310,390
Licenses and Permits	4,800	4,800	6,421	1,621
Fines and Forfeitures	138,000	121,000	131,095	10,095
Intergovernmental	4,074,561	2,862,368	3,110,179	247,811
Interest	1,000,000	840,000	1,095,250	255,250
Rentals	81,000	165,000	182,985	17,985
Other	615,306	623,306	731,439	108,133
<i>Total Revenues</i>	<u>25,943,260</u>	<u>24,589,236</u>	<u>26,068,652</u>	<u>1,479,416</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	564,356	679,780	655,279	24,501
Materials and Supplies	10,000	10,000	6,046	3,954
Contract Services	1,000	1,000	0	1,000
Other	2,316,068	2,017,726	1,641,271	376,455
Capital Outlay	43,681	20,000	1,166	18,834
Microfilm Board				
Personal Services	184,647	202,824	195,113	7,711
Materials and Supplies	8,000	4,980	2,252	2,728
Other	10,600	22,600	19,338	3,262
Capital Outlay	8,500	5,500	1,599	3,901
Auditor				
Personal Services	587,273	697,505	633,223	64,282
Materials and Supplies	7,000	7,000	6,014	986
Contract Services	6,990	6,990	5,542	1,448
Other	13,000	13,000	7,096	5,904

(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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Treasurer</b>				
Personal Services	\$207,006	\$249,192	\$248,165	\$1,027
Materials and Supplies	1,000	1,000	499	501
Contract Services	64,000	76,000	63,346	12,654
Other	244,300	272,800	257,219	15,581
Capital Outlay	4,000	4,000	0	4,000
<b>Prosecutor</b>				
Personal Services	902,593	1,108,400	1,078,122	30,278
Materials and Supplies	18,950	18,950	17,820	1,130
Contract Services	14,165	14,165	14,165	0
Other	81,482	81,482	73,852	7,630
Capital Outlay	12,360	12,360	12,360	0
<b>Budget Commission</b>				
Materials and Supplies	300	300	0	300
<b>Bureau of Inspection</b>				
Other	75,000	86,500	86,171	329
<b>Planning Commission</b>				
Personal Services	145,754	165,857	161,410	4,447
Materials and Supplies	4,500	4,000	3,655	345
Other	17,450	10,412	10,412	0
Capital Outlay	0	8,049	8,049	0
<b>Automatic Data Processing Board</b>				
Personal Services	345,821	402,191	369,622	32,569
Materials and Supplies	5,250	5,250	3,964	1,286
Contract Services	164,000	148,000	146,895	1,105
Other	216,925	322,525	320,126	2,399
Capital Outlay	39,500	29,500	29,187	313
<b>Board of Elections</b>				
Personal Services	631,001	734,456	680,643	53,813
Materials and Supplies	17,000	17,000	16,738	262
Contract Services	146,000	138,555	114,137	24,418
Other	15,575	17,575	15,964	1,611

(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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance and Operations				
Personal Services	\$569,436	\$685,679	\$646,046	\$39,633
Materials and Supplies	50,000	50,000	46,261	3,739
Contract Services	950,000	954,308	778,989	175,319
Other	559,800	559,800	451,195	108,605
Capital Outlay	34,045	34,045	31,449	2,596
Recorder				
Personal Services	192,427	231,821	223,217	8,604
Materials and Supplies	10,400	5,000	5,000	0
Other	8,672	14,072	9,631	4,441
Total General Government Legislative and Executive	<u>9,509,827</u>	<u>10,152,149</u>	<u>9,098,248</u>	<u>1,053,901</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	670,014	794,891	761,472	33,419
Materials and Supplies	4,950	4,950	4,944	6
Contract Services	10,000	5,000	147	4,853
Other	13,268	15,268	13,059	2,209
Capital Outlay	1,500	1,500	1,000	500
Jury Commission				
Personal Services	6,955	8,647	6,719	1,928
Materials and Supplies	700	700	610	90
Other	200	200	38	162
Court of Appeals				
Other	72,748	72,748	56,362	16,386
Juvenile Court				
Personal Services	355,507	423,359	406,415	16,944
Materials and Supplies	6,500	6,500	4,367	2,133
Contract Services	53,000	53,000	15,830	37,170
Other	64,900	64,900	51,202	13,698
Capital Outlay	1,200	1,200	590	610

(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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Probate Court</b>				
Personal Services	\$167,832	\$200,891	\$199,902	\$989
Materials and Supplies	7,000	7,000	5,147	1,853
Contract Services	5,300	5,300	4,288	1,012
Other	3,660	5,520	5,520	0
Capital Outlay	1,000	1,000	500	500
<b>Adult Probation</b>				
Personal Services	86,371	101,863	101,516	347
Materials and Supplies	700	700	400	300
<b>Juvenile Probation</b>				
Personal Services	241,373	289,388	286,276	3,112
Materials and Supplies	700	700	400	300
Contract Services	500	500	210	290
Other	6,740	6,740	5,564	1,176
Capital Outlay	300	300	300	0
<b>Clerk of Courts</b>				
Personal Services	419,298	498,263	484,907	13,356
Materials and Supplies	15,450	18,303	18,303	0
Contract Services	1,800	895	895	0
Other	7,000	7,670	5,243	2,427
Capital Outlay	700	0	0	0
<b>Municipal Court</b>				
Personal Services	135,156	168,223	166,387	1,836
<b>Public Defender</b>				
Personal Services	217,197	267,947	267,326	621
Materials and Supplies	2,000	2,000	2,000	0
Contract Services	17,556	17,556	17,021	535
Other	10,100	10,100	9,034	1,066
<b>Total General Government</b>				
Judicial	2,609,175	3,063,722	2,903,894	159,828

(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, 2010*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety				
Detention Home				
Other	\$395,280	\$395,280	\$395,280	\$0
Coroner				
Personal Services	61,753	74,111	74,000	111
Materials and Supplies	1,000	1,000	986	14
Contract Services	60,000	60,000	54,000	6,000
Other	1,600	1,023	1,023	0
Lab and Morgue				
Personal Services	176,488	218,387	213,963	4,424
Materials and Supplies	2,200	2,200	1,983	217
Other	44,200	44,350	36,712	7,638
Sheriff				
Personal Services	7,222,246	8,696,459	8,551,114	145,345
Materials and Supplies	414,855	423,636	370,629	53,007
Contract Services	194,485	254,275	249,660	4,615
Other	34,600	34,600	29,164	5,436
Capital Outlay	58,250	235,569	207,476	28,093
Building Department				
Personal Services	291,813	329,050	327,544	1,506
Materials and Supplies	4,800	4,800	2,177	2,623
Contract Services	28,200	28,200	26,500	1,700
Other	4,300	4,256	2,683	1,573
Capital Outlay	0	44	44	0
Total Public Safety	<u>8,996,070</u>	<u>10,807,240</u>	<u>10,544,938</u>	<u>262,302</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Works				
Engineer				
Personal Services	\$121,987	\$149,284	\$148,457	\$827
Materials and Supplies	4,000	2,432	2,377	55
Other	5,000	5,595	5,371	224
Capital Outlay	1,000	673	673	0
Total Public Works	131,987	157,984	156,878	1,106
Health				
Cooperative Extension Service Grants	0	279,265	279,265	0
Other Agriculture Programs Grants	522,924	239,016	238,957	59
Other Health Programs Grants	314,409	314,409	113,226	201,183
Total Health	837,333	832,690	631,448	201,242
Human Services				
Veterans Services				
Personal Services	195,931	239,505	234,030	5,475
Other	201,500	199,499	99,644	99,855
Capital Outlay	40,000	40,000	33,520	6,480
Total Human Services	437,431	479,004	367,194	111,810
<i>Total Expenditures</i>	22,521,823	25,492,789	23,702,600	1,790,189
<i>Excess of Revenues Over (Under) Expenditures</i>	3,421,437	(903,553)	2,366,052	3,269,605

(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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Advances In	\$276,000	\$276,000	\$276,000	\$0
Transfers In	2,031,294	28,794	7,405	(21,389)
Transfers Out	(3,043,664)	(3,042,912)	(2,551,280)	491,632
<i>Total Other Financing Sources (Uses)</i>	<u>(736,370)</u>	<u>(2,738,118)</u>	<u>(2,267,875)</u>	<u>470,243</u>
<i>Net Change in Fund Balance</i>	2,685,067	(3,641,671)	98,177	3,739,848
Fund Balance at Beginning of Year	4,213,711	4,213,711	4,213,711	0
Unexpended Prior Year Encumbrances	<u>139,649</u>	<u>139,649</u>	<u>139,649</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$7,038,427</u></u>	<u><u>\$711,689</u></u>	<u><u>\$4,451,537</u></u>	<u><u>\$3,739,848</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,746,348	\$7,833,888	\$7,846,601	\$12,713
Charges for Services	704,450	724,450	713,780	(10,670)
Intergovernmental	7,177,330	8,242,041	9,629,310	1,387,269
Interest	575	575	510	(65)
Contributions and Donations	30,000	40,000	93,851	53,851
Other	20,000	30,000	118,680	88,680
<i>Total Revenues</i>	<u>15,678,703</u>	<u>16,870,954</u>	<u>18,402,732</u>	<u>1,531,778</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	12,412,000	11,974,729	10,960,320	1,014,409
Materials and Supplies	656,000	630,300	536,660	93,640
Contract Services	4,273,980	5,003,020	3,941,089	1,061,931
Other	466,500	559,490	493,144	66,346
Capital Outlay	283,000	307,960	188,581	119,379
<i>Total Expenditures</i>	<u>18,091,480</u>	<u>18,475,499</u>	<u>16,119,794</u>	<u>2,355,705</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,412,777)</u>	<u>(1,604,545)</u>	<u>2,282,938</u>	<u>3,887,483</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	806,825	31,825	2,152	(29,673)
Transfers Out	(1,190,000)	(2,260,000)	(2,260,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(383,175)</u>	<u>(2,228,175)</u>	<u>(2,257,848)</u>	<u>(29,673)</u>
<i>Net Change in Fund Balance</i>	(2,795,952)	(3,832,720)	25,090	3,857,810
Fund Balance Beginning of Year	6,935,414	6,935,414	6,935,414	0
Unexpended Prior Year Encumbrances	90,317	90,317	90,317	0
<i>Fund Balance End of Year</i>	<u>\$4,229,779</u>	<u>\$3,193,011</u>	<u>\$7,050,821</u>	<u>\$3,857,810</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,316,454	\$3,183,222	\$3,186,543	\$3,321
Intergovernmental	3,919,829	4,448,205	4,476,539	28,334
Other	247,500	247,500	260,210	12,710
<i>Total Revenues</i>	<u>5,483,783</u>	<u>7,878,927</u>	<u>7,923,292</u>	<u>44,365</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	426,257	435,679	434,294	1,385
Materials and Supplies	9,500	9,500	7,591	1,909
Contract Services	5,375,526	8,058,621	7,965,121	93,500
Other	74,500	63,500	59,150	4,350
Capital Outlay	40,000	25,000	15,000	10,000
<i>Total Expenditures</i>	<u>5,925,783</u>	<u>8,592,300</u>	<u>8,481,156</u>	<u>111,144</u>
<i>Excess of Revenues Under Expenditures</i>	(442,000)	(713,373)	(557,864)	155,509
<b>Other Financing Sources</b>				
Transfers In	442,000	361,000	360,754	(246)
<i>Net Change in Fund Balance</i>	0	(352,373)	(197,110)	155,263
Fund Balance Beginning of Year	1,486,799	1,486,799	1,486,799	0
Unexpended Prior Year Encumbrances	334,808	334,808	334,808	0
<i>Fund Balance End of Year</i>	<u><u>\$1,821,607</u></u>	<u><u>\$1,469,234</u></u>	<u><u>\$1,624,497</u></u>	<u><u>\$155,263</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Water Resources  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$4,850,000	\$4,850,000	\$5,221,573	\$371,573
Interest	95,000	95,000	2,320	(92,680)
Tap-in Fees	325,000	325,000	214,272	(110,728)
Other	445,000	445,000	71,359	(373,641)
Intergovernmental	0	0	1,085,880	1,085,880
Special Assessments	675,000	675,000	666,972	(8,028)
<i>Total Revenues</i>	<u>6,390,000</u>	<u>6,390,000</u>	<u>7,262,376</u>	<u>872,376</u>
<b>Expenses</b>				
Personal Services	1,968,709	1,968,709	1,940,760	27,949
Materials and Supplies	465,375	400,375	376,292	24,083
Contract Services	2,270,000	2,446,733	2,104,729	342,004
Other	115,200	130,355	124,721	5,634
Capital Outlay	1,023,500	1,252,860	1,252,860	0
Principal Retirement	938,000	856,260	856,260	0
Interest and Fiscal Charges	601,100	447,840	442,291	5,549
<i>Total Expenses</i>	<u>7,381,884</u>	<u>7,503,132</u>	<u>7,097,913</u>	<u>405,219</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(991,884)	(1,113,132)	164,463	1,277,595
Transfers In	521,122	479,122	109,139	(369,983)
<i>Net Change in Fund Equity</i>	(470,762)	(634,010)	273,602	907,612
Fund Equity Beginning of Year	3,025,668	3,025,668	3,025,668	0
Unexpended Prior Year Encumbrances	312,992	312,992	312,992	0
<i>Fund Equity End of Year</i>	<u><u>\$2,867,898</u></u>	<u><u>\$2,704,650</u></u>	<u><u>\$3,612,262</u></u>	<u><u>\$907,612</u></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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$595,000	\$595,000	\$803,591	\$208,591
Tap-in Fees	50,000	50,000	14,050	(35,950)
Other	100,000	100,000	60,344	(39,656)
<b>Total Revenues</b>	<b>745,000</b>	<b>745,000</b>	<b>877,985</b>	<b>132,985</b>
<b>Expenses:</b>				
Personal Services	195,320	186,514	180,784	5,730
Materials and Supplies	60,000	69,401	64,931	4,470
Contract Services	435,000	572,797	537,609	35,188
Other	5,000	9,000	8,232	768
Capital Outlay	45,000	11,000	10,354	646
<b>Total Expenses</b>	<b>740,320</b>	<b>848,712</b>	<b>801,910</b>	<b>46,802</b>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	4,680	(103,712)	76,075	86,183
Transfers Out	0	(29,608)	(29,139)	469
<b>Net Change in Fund Equity</b>	<b>4,680</b>	<b>(133,320)</b>	<b>46,936</b>	<b>180,256</b>
Fund Equity Beginning of Year	473,313	473,313	473,313	0
Unexpended Prior Year Encumbrances	27,350	27,350	27,350	0
<i>Fund Equity End of Year</i>	<b>\$505,343</b>	<b>\$367,343</b>	<b>\$547,599</b>	<b>\$180,256</b>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Storm Water  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,400	\$10,400	\$8,073	(\$2,327)
<b>Expenses</b>				
Personal Services	10,791	10,791	10,679	112
Materials and Supplies	400	400	0	400
Contract Services	16,432	16,432	0	16,432
Other	4,694	4,694	3,013	1,681
<i>Total Expenses</i>	<u>32,317</u>	<u>32,317</u>	<u>13,692</u>	<u>18,625</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(21,917)	(21,917)	(5,619)	16,298
Transfers In	<u>33,000</u>	<u>33,000</u>	<u>6,000</u>	<u>(27,000)</u>
<i>Net Change in Fund Equity</i>	11,083	11,083	381	(10,702)
Fund Equity Beginning of Year	<u>24,185</u>	<u>24,185</u>	<u>24,185</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$35,268</u></u>	<u><u>\$35,268</u></u>	<u><u>\$24,566</u></u>	<u><u>(\$10,702)</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,300,000	\$1,300,000	\$1,608,638	\$308,638
Other	6,000	6,000	2,175	(3,825)
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,610,813</u>	<u>304,813</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	953,129	997,629	987,696	9,933
Materials and Supplies	34,500	34,500	24,951	9,549
Contract Services	731,000	779,001	426,520	352,481
Other	78,000	77,999	28,650	49,349
Capital Outlay	25,000	25,000	24,000	1,000
<i>Total Expenditures</i>	<u>1,821,629</u>	<u>1,914,129</u>	<u>1,491,817</u>	<u>422,312</u>
<i>Net Change in Fund Balance</i>	(515,629)	(608,129)	118,996	727,125
Fund Balance Beginning of Year	960,530	960,530	960,530	0
Unexpended Prior Year Encumbrances	<u>130,573</u>	<u>130,573</u>	<u>130,573</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$575,474</u></u>	<u><u>\$482,974</u></u>	<u><u>\$1,210,099</u></u>	<u><u>\$727,125</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$100,000	\$100,000	\$284,987	\$184,987
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	157,038	163,912	145,608	18,304
Materials and Supplies	4,000	4,000	4,000	0
Other	34,000	34,000	30,746	3,254
Capital Outlay	10,000	10,000	4,136	5,864
<i>Total Expenditures</i>	205,038	211,912	184,490	27,422
<i>Net Change in Fund Balance</i>	(105,038)	(111,912)	100,497	212,409
Fund Balance Beginning of Year	971,545	971,545	971,545	0
Unexpended Prior Year Encumbrances	593	593	593	0
<i>Fund Balance End of Year</i>	\$867,100	\$860,226	\$1,072,635	\$212,409

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$698,300	\$136,693	\$141,733	\$5,040
Interest	9,389	9,389	2,655	(6,734)
Other	662,400	759,400	634,950	(124,450)
<i>Total Revenues</i>	<u>1,370,089</u>	<u>905,482</u>	<u>779,338</u>	<u>(126,144)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	188,088	190,290	183,823	6,467
Materials and Supplies	3,500	3,500	3,500	0
Contract Services	7,000	5,000	4,244	756
Other	146,500	59,091	56,358	2,733
Capital Outlay	1,700	478	478	0
Total Legislative and Executive	<u>346,788</u>	<u>258,359</u>	<u>248,403</u>	<u>9,956</u>
Economic Development and Assistance				
Contract Services	7,500	65,394	65,394	0
Other	824,000	1,036,959	844,378	192,581
Capital Outlay	361,000	0	0	0
Total Economic Development and Assistance	<u>1,192,500</u>	<u>1,102,353</u>	<u>909,772</u>	<u>192,581</u>
<i>Total Expenditures</i>	<u>1,539,288</u>	<u>1,360,712</u>	<u>1,158,175</u>	<u>202,537</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(169,199)</u>	<u>(455,230)</u>	<u>(378,837)</u>	<u>76,393</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	64,599	536,599	111,282	(425,317)
Transfers Out	(5,000)	(471,000)	(58,314)	412,686
<i>Total Other Financing Sources (Uses)</i>	<u>59,599</u>	<u>65,599</u>	<u>52,968</u>	<u>(12,631)</u>
<i>Net Change in Fund Balance</i>	(109,600)	(389,631)	(325,869)	63,762
Fund Balance Beginning of Year	1,054,311	1,054,311	1,054,311	0
Unexpended Prior Year Encumbrances	1,453	1,453	1,453	0
<i>Fund Balance End of Year</i>	<u>\$946,164</u>	<u>\$666,133</u>	<u>\$729,895</u>	<u>\$63,762</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Recorder Micrographics  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$53,000	\$53,000	\$56,128	\$3,128
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	87,000	87,000	55,980	31,020
Capital Outlay	10,000	10,000	8,000	2,000
<i>Total Expenditures</i>	97,000	97,000	63,980	33,020
<i>Net Change in Fund Balance</i>	(44,000)	(44,000)	(7,852)	36,148
Fund Balance Beginning of Year	91,868	91,868	91,868	0
Unexpended Prior Year Encumbrances	12,761	12,761	12,761	0
<i>Fund Balance End of Year</i>	\$60,629	\$60,629	\$96,777	\$36,148

## 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, 2010*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$10,000	\$10,000	\$424	(\$9,576)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	10,000	10,000	424	(9,576)
Fund Balance Beginning of Year	<u>87,686</u>	<u>87,686</u>	<u>87,686</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$97,686</u></u>	<u><u>\$97,686</u></u>	<u><u>\$88,110</u></u>	<u><u>(\$9,576)</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$500	\$500	\$176	(\$324)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	500	500	0	500
<i>Net Change in Fund Balance</i>	0	0	176	176
Fund Balance Beginning of Year	806	806	806	0
<i>Fund Balance End of Year</i>	<u>\$806</u>	<u>\$806</u>	<u>\$982</u>	<u>\$176</u>

# Geauga County, Ohio

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

### *Help America Vote*

#### *Budget Basis*

*For the Year Ended December 31, 2010*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	\$4,696	\$4,696	\$4,696	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Capital Outlay	<u>4,696</u>	<u>4,696</u>	<u>4,696</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Certificate of Title  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$280,000	\$280,000	\$473,018	\$193,018
Other	0	0	270	270
<i>Total Revenues</i>	<u>280,000</u>	<u>280,000</u>	<u>473,288</u>	<u>193,288</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	302,510	315,374	299,333	16,041
Materials and Supplies	10,000	10,000	10,000	0
Other	10,500	10,500	7,644	2,856
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>324,010</u>	<u>336,874</u>	<u>316,977</u>	<u>19,897</u>
<i>Net Change in Fund Balance</i>	(44,010)	(56,874)	156,311	213,185
Fund Balance Beginning of Year	386,526	386,526	386,526	0
Unexpended Prior Year Encumbrances	1,987	1,987	1,987	0
<i>Fund Balance End of Year</i>	<u><u>\$344,503</u></u>	<u><u>\$331,639</u></u>	<u><u>\$544,824</u></u>	<u><u>\$213,185</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
CASA  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$22,511	\$22,511	\$28,306	\$5,795
Other	1,000	1,000	833	(167)
<i>Total Revenues</i>	<u>23,511</u>	<u>23,511</u>	<u>29,139</u>	<u>5,628</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	115,251	115,251	111,191	4,060
Materials and Supplies	2,200	2,200	1,588	612
Contract Services	0	1,500	740	760
Other	9,250	11,250	5,732	5,518
Capital Outlay	500	500	100	400
<i>Total Expenditures</i>	<u>127,201</u>	<u>130,701</u>	<u>119,351</u>	<u>11,350</u>
<i>Excess of Revenues Under Expenditures</i>	(103,690)	(107,190)	(90,212)	16,978
<b>Other Financing Sources</b>				
Transfers In	91,921	91,921	91,921	0
<i>Net Change in Fund Balance</i>	(11,769)	(15,269)	1,709	16,978
Fund Balance Beginning of Year	51,298	51,298	51,298	0
Unexpended Prior Year Encumbrances	1,370	1,370	1,370	0
<i>Fund Balance End of Year</i>	<u><u>\$40,899</u></u>	<u><u>\$37,399</u></u>	<u><u>\$54,377</u></u>	<u><u>\$16,978</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,000	\$5,000	\$4,841	(\$159)
Intergovernmental	43,176	43,176	43,176	0
<i>Total Revenues</i>	<u>48,176</u>	<u>48,176</u>	<u>48,017</u>	<u>(159)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	40,289	40,289	39,604	685
Other	7,887	7,887	5,799	2,088
<i>Total Expenditures</i>	<u>48,176</u>	<u>48,176</u>	<u>45,403</u>	<u>2,773</u>
<i>Net Change in Fund Balance</i>	0	0	2,614	2,614
Fund Balance Beginning of Year	7,809	7,809	7,809	0
Unexpended Prior Year Encumbrances	80	80	80	0
<i>Fund Balance End of Year</i>	<u><u>\$7,889</u></u>	<u><u>\$7,889</u></u>	<u><u>\$10,503</u></u>	<u><u>\$2,614</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Care and Custody  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$271,256	\$271,256	\$240,506	(\$30,750)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	202,371	202,371	173,152	29,219
Materials and Supplies	1,100	1,100	901	199
Contract Services	134,150	134,150	115,213	18,937
Other	5,500	5,500	3,351	2,149
<i>Total Expenditures</i>	343,121	343,121	292,617	50,504
<i>Net Change in Fund Balance</i>	(71,865)	(71,865)	(52,111)	19,754
Fund Balance Beginning of Year	186,505	186,505	186,505	0
Unexpended Prior Year Encumbrances	2,378	2,378	2,378	0
<i>Fund Balance End of Year</i>	\$117,018	\$117,018	\$136,772	\$19,754

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Volunteer Guardianship  
Budget Basis  
For the Year Ended December 31, 2010*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	<u>13,500</u>	<u>13,061</u>	<u>12,750</u>	<u>311</u>
<i>Excess of Revenues Under Expenditures</i>	(13,500)	(13,061)	(12,750)	311
<b>Other Financing Sources</b>				
Transfers In	<u>13,500</u>	<u>13,500</u>	<u>13,000</u>	<u>(500)</u>
<i>Net Change in Fund Balance</i>	0	439	250	(189)
Fund Balance Beginning of Year	<u>61</u>	<u>61</u>	<u>61</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$61</u></u>	<u><u>\$500</u></u>	<u><u>\$311</u></u>	<u><u>(\$189)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Court Technology  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$250	\$250	\$316	\$66
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	157,795	157,795	156,460	1,335
Materials and Supplies	10,300	10,343	8,930	1,413
Contract Services	70,826	62,827	62,559	268
Other	23,450	15,400	8,890	6,510
Capital Outlay	56,395	72,430	66,254	6,176
<i>Total Expenditures</i>	318,766	318,795	303,093	15,702
<i>Excess of Revenues Under Expenditures</i>	(318,516)	(318,545)	(302,777)	15,768
<b>Other Financing Sources</b>				
Transfers In	295,438	295,438	216,959	(78,479)
<i>Net Change in Fund Balance</i>	(23,078)	(23,107)	(85,818)	(62,711)
Fund Balance Beginning of Year	65,324	65,324	65,324	0
Unexpended Prior Year Encumbrances	37,029	37,029	37,029	0
<i>Fund Balance (Deficit) End of Year</i>	\$79,275	\$79,246	\$16,535	(\$62,711)

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$10,500	\$10,500	\$8,318	(\$2,182)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	10,000	15,000	12,263	2,737
Other	500	1,500	1,497	3
<i>Total Expenditures</i>	10,500	16,500	13,760	2,740
<i>Net Change in Fund Balance</i>	0	(6,000)	(5,442)	558
Fund Balance Beginning of Year	22,909	22,909	22,909	0
Unexpended Prior Year Encumbrances	1,771	1,771	1,771	0
<i>Fund Balance End of Year</i>	\$24,680	\$18,680	\$19,238	\$558

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$8,145	\$8,145
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	8,145	8,145
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$8,145	\$8,145

## 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, 2010*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$12,585	\$12,585
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	12,585	12,585
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$12,585</u></u>	<u><u>\$12,585</u></u>

## 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, 2010*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$250	\$250	\$200	(\$50)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	<u>250</u>	<u>200</u>	<u>0</u>	<u>200</u>
<i>Net Change in Fund Balance</i>	0	50	200	150
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$50</u></u>	<u><u>\$200</u></u>	<u><u>\$150</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Indigent Driver  
Budget Basis  
For the Year Ended December 31, 2010*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Mediation  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$75,000	\$75,000	\$74,416	(\$584)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	28,990	28,990	17,174	11,816
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	15,010	15,010	7,050	7,960
<i>Total Expenditures</i>	45,000	45,000	25,224	19,776
<i>Net Change in Fund Balance</i>	30,000	30,000	49,192	19,192
Fund Balance Beginning of Year	71,172	71,172	71,172	0
<i>Fund Balance End of Year</i>	\$101,172	\$101,172	\$120,364	\$19,192

**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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$411,000	\$561,000	\$561,000	\$0
Other	200,000	200,000	217,203	17,203
<i>Total Revenues</i>	<u>611,000</u>	<u>761,000</u>	<u>778,203</u>	<u>17,203</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	455,350	581,960	578,683	3,277
Materials and Supplies	5,000	2,000	170	1,830
Contract Services	121,000	202,890	202,544	346
Other	19,500	11,500	10,241	1,259
Capital Outlay	5,150	3,150	1,007	2,143
<i>Total Expenditures</i>	<u>606,000</u>	<u>801,500</u>	<u>792,645</u>	<u>8,855</u>
<i>Excess of Revenues Under Expenditures</i>	5,000	(40,500)	(14,442)	26,058
<b>Other Financing Uses</b>				
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Net Change in Fund Balance</i>	0	(45,500)	(14,442)	31,058
Fund Balance Beginning of Year	45,640	45,640	45,640	0
Unexpended Prior Year Encumbrances	8,240	8,240	8,240	0
<i>Fund Balance End of Year</i>	<u><u>\$53,880</u></u>	<u><u>\$8,380</u></u>	<u><u>\$39,438</u></u>	<u><u>\$31,058</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
800 System Communication  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Rentals and Royalties	\$55,000	\$55,000	\$56,148	\$1,148
Other	26,400	500,553	500,553	0
<i>Total Revenues</i>	<u>81,400</u>	<u>555,553</u>	<u>556,701</u>	<u>1,148</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	37,321	49,222	44,781	4,441
Materials and Supplies	1,000	1,000	298	702
Contract Services	36,000	231,000	228,314	2,686
Other	5,000	41,399	41,037	362
Capital Outlay	15,000	484,441	476,937	7,504
<i>Total Expenditures</i>	<u>94,321</u>	<u>807,062</u>	<u>791,367</u>	<u>15,695</u>
<i>Excess of Revenues Under Expenditures</i>	(12,921)	(251,509)	(234,666)	16,843
<b>Other Financing Sources</b>				
Transfers In	13,600	238,000	238,000	0
<i>Net Change in Fund Balance</i>	679	(13,509)	3,334	16,843
Fund Balance Beginning of Year	23,162	23,162	23,162	0
Unexpended Prior Year Encumbrances	17,190	17,190	17,190	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$41,031</u>	<u>\$26,843</u>	<u>\$43,686</u>	<u>\$16,843</u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Youth Center  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$4,000	\$4,000	\$4,196	\$196
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,000	4,000	4,196	196
Fund Balance Beginning of Year	<u>103,754</u>	<u>103,754</u>	<u>103,754</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,754</u></u>	<u><u>\$107,754</u></u>	<u><u>\$107,950</u></u>	<u><u>\$196</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$435,000	\$437,500	\$447,506	\$10,006
Charges for Services	21,100	16,100	17,376	1,276
Fines and Forfeitures	85,000	72,500	60,309	(12,191)
Intergovernmental	5,536,874	5,726,874	5,999,066	272,192
Interest	600	2,000	765	(1,235)
Other	111,300	15,900	29,420	13,520
<i>Total Revenues</i>	<u>6,189,874</u>	<u>6,270,874</u>	<u>6,554,442</u>	<u>283,568</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	3,698,840	3,810,064	3,755,283	54,781
Materials and Supplies	678,000	973,000	896,527	76,473
Contract Services	329,000	1,097,918	791,308	306,610
Other	651,000	701,000	606,416	94,584
Capital Outlay	1,025,874	1,180,874	1,150,481	30,393
Claims	5,160	4,757	4,383	374
<i>Total Expenditures</i>	<u>6,387,874</u>	<u>7,767,613</u>	<u>7,204,398</u>	<u>563,215</u>
<i>Excess of Revenues Under Expenditures</i>	(198,000)	(1,496,739)	(649,956)	846,783
<b>Other Financing Sources</b>				
Transfers In	198,000	1,048,000	998,000	(50,000)
<i>Net Change in Fund Balance</i>	0	(448,739)	348,044	796,783
Fund Balance Beginning of Year	448,738	448,738	448,738	0
Unexpended Prior Year Encumbrances	746	746	746	0
<i>Fund Balance End of Year</i>	<u>\$449,484</u>	<u>\$745</u>	<u>\$797,528</u>	<u>\$796,783</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$500	\$500	\$513	\$13
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	11,146	11,549	0	11,549
<i>Net Change in Fund Balance</i>	(10,646)	(11,049)	513	11,562
Fund Balance Beginning of Year	11,049	11,049	11,049	0
<i>Fund Balance End of Year</i>	\$403	\$0	\$11,562	\$11,562

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,100	\$10,100	\$7,561	(\$2,539)
Licenses and Permits	145,000	145,000	130,842	(14,158)
Fines and Forfeitures	12,000	12,000	9,816	(2,184)
Contributions and Donations	45,000	45,000	88,088	43,088
Other	13,800	13,800	22,888	9,088
<i>Total Revenues</i>	<u>225,900</u>	<u>225,900</u>	<u>259,195</u>	<u>33,295</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	149,510	200,810	197,767	3,043
Materials and Supplies	26,630	26,630	21,358	5,272
Contract Services	5,000	5,000	874	4,126
Other	32,960	32,960	27,292	5,668
Capital Outlay	10,800	10,800	1,200	9,600
Claims	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>225,900</u>	<u>277,200</u>	<u>248,491</u>	<u>28,709</u>
<i>Net Change in Fund Balance</i>	0	(51,300)	10,704	62,004
Fund Balance Beginning of Year	53,458	53,458	53,458	0
Unexpended Prior Year Encumbrances	6,151	6,151	6,151	0
<i>Fund Balance End of Year</i>	<u><u>\$59,609</u></u>	<u><u>\$8,309</u></u>	<u><u>\$70,313</u></u>	<u><u>\$62,004</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, 2010*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Children's Services Levy  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,643,164	\$1,661,733	\$1,664,426	\$2,693
Intergovernmental	1,866,950	2,246,434	2,417,215	170,781
Contributions and Donations	300	300	2,844	2,544
Other	56,000	29,000	15,396	(13,604)
<i>Total Revenues</i>	<u>3,566,414</u>	<u>3,937,467</u>	<u>4,099,881</u>	<u>162,414</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	20	6,920	5,269	1,651
Contract Services	3,264,500	3,664,500	2,975,470	689,030
Other	25,500	35,500	31,606	3,894
Grants	261,480	631,027	626,245	4,782
<i>Total Expenditures</i>	<u>3,551,500</u>	<u>4,337,947</u>	<u>3,638,590</u>	<u>699,357</u>
<i>Net Change in Fund Balance</i>	14,914	(400,480)	461,291	861,771
Fund Balance Beginning of Year	1,644,827	1,644,827	1,644,827	0
Unexpended Prior Year Encumbrances	127,903	127,903	127,903	0
<i>Fund Balance End of Year</i>	<u>\$1,787,644</u>	<u>\$1,372,250</u>	<u>\$2,234,021</u>	<u>\$861,771</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$320,201	\$320,201	\$331,788	\$11,587
Intergovernmental	726,000	726,000	799,257	73,257
Other	9,000	9,000	7,853	(1,147)
<i>Total Revenues</i>	<u>1,055,201</u>	<u>1,055,201</u>	<u>1,138,898</u>	<u>83,697</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	617,773	623,593	603,721	19,872
Materials and Supplies	276	213	213	0
Contract Services	425,899	552,399	455,383	97,016
Other	7,496	7,496	6,625	871
Capital Outlay	3,757	0	0	0
<i>Total Expenditures</i>	<u>1,055,201</u>	<u>1,183,701</u>	<u>1,065,942</u>	<u>117,759</u>
<i>Net Change in Fund Balance</i>	0	(128,500)	72,956	201,456
Fund Balance Beginning of Year	683,710	683,710	683,710	0
Unexpended Prior Year Encumbrances	8,117	8,117	8,117	0
<i>Fund Balance End of Year</i>	<u><u>\$691,827</u></u>	<u><u>\$563,327</u></u>	<u><u>\$764,783</u></u>	<u><u>\$201,456</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$450,000	\$450,000	\$459,972	\$9,972
Intergovernmental	890,685	890,685	775,648	(115,037)
Other	66,045	66,045	12,115	(53,930)
<i>Total Revenues</i>	<u>1,406,730</u>	<u>1,406,730</u>	<u>1,247,735</u>	<u>(158,995)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	967,698	972,948	922,374	50,574
Materials and Supplies	2,500	5,500	2,006	3,494
Contract Services	102,000	107,000	87,474	19,526
Other	256,000	293,807	261,590	32,217
<i>Total Expenditures</i>	<u>1,328,198</u>	<u>1,379,255</u>	<u>1,273,444</u>	<u>105,811</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>78,532</u>	<u>27,475</u>	<u>(25,709)</u>	<u>(53,184)</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	(51,000)	(51,000)	(51,000)	0
Transfers In	51,000	51,000	51,000	0
Transfers Out	0	(20,000)	(20,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	78,532	7,475	(45,709)	(53,184)
Fund Balance Beginning of Year	153,551	153,551	153,551	0
Unexpended Prior Year Encumbrances	6,521	6,521	6,521	0
<i>Fund Balance End of Year</i>	<u>\$238,604</u>	<u>\$167,547</u>	<u>\$114,363</u>	<u>(\$53,184)</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,665,699	\$1,685,888	\$1,694,431	\$8,543
Intergovernmental	604,430	607,131	620,998	13,867
Contributions and Donations	90,000	90,000	83,423	(6,577)
Other	135,000	135,000	160,343	25,343
<i>Total Revenues</i>	<u>2,495,129</u>	<u>2,518,019</u>	<u>2,559,195</u>	<u>41,176</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,477,269	1,390,713	1,389,815	898
Contract Services	502,000	548,686	545,448	3,238
Other	524,000	669,231	663,735	5,496
Capital Outlay	31,000	75,639	74,639	1,000
<i>Total Expenditures</i>	<u>2,534,269</u>	<u>2,684,269</u>	<u>2,673,637</u>	<u>10,632</u>
<i>Net Change in Fund Balance</i>	(39,140)	(166,250)	(114,442)	51,808
Fund Balance Beginning of Year	844,527	844,527	844,527	0
Unexpended Prior Year Encumbrances	32,500	32,500	32,500	0
<i>Fund Balance End of Year</i>	<u><u>\$837,887</u></u>	<u><u>\$710,777</u></u>	<u><u>\$762,585</u></u>	<u><u>\$51,808</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$242,000	\$242,000	\$237,831	(\$4,169)
Contributions and Donations	5,000	5,000	1,667	(3,333)
Other	25,000	25,000	26,006	1,006
<i>Total Revenues</i>	<u>272,000</u>	<u>272,000</u>	<u>265,504</u>	<u>(6,496)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	503,111	513,061	501,659	11,402
Materials and Supplies	47,000	47,000	40,640	6,360
Contract Services	52,250	50,751	44,079	6,672
Other	8,000	7,999	6,945	1,054
Capital Outlay	2,000	1,000	758	242
<i>Total Expenditures</i>	<u>612,361</u>	<u>619,811</u>	<u>594,081</u>	<u>25,730</u>
<i>Excess of Revenues Under Expenditures</i>	(340,361)	(347,811)	(328,577)	19,234
<b>Other Financing Sources</b>				
Transfers In	412,999	412,999	260,225	(152,774)
<i>Net Change in Fund Balance</i>	72,638	65,188	(68,352)	(133,540)
Fund Balance Beginning of Year	126,279	126,279	126,279	0
Unexpended Prior Year Encumbrances	8,996	8,996	8,996	0
<i>Fund Balance End of Year</i>	<u><u>\$207,913</u></u>	<u><u>\$200,463</u></u>	<u><u>\$66,923</u></u>	<u><u>(\$133,540)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Workforce Investment Act  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing Sources (Uses)</b>				
Transfers In	125,000	125,000	0	(125,000)
Transfers Out	(125,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	125,000	125,000	0	(125,000)
<i>Net Change in Fund Balance</i>	125,000	125,000	0	(125,000)
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$125,000	\$125,000	\$0	(\$125,000)

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$2,957,187	\$3,249,967	\$3,269,690	\$19,723
Other	407,746	43,100	195,756	152,656
<i>Total Revenues</i>	<u>3,364,933</u>	<u>3,293,067</u>	<u>3,465,446</u>	<u>172,379</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,538,407	1,746,638	1,705,034	41,604
Materials and Supplies	7,748	72,413	72,413	0
Contract Services	1,237,807	1,234,310	1,234,310	0
Other	434,611	585,931	581,202	4,729
Capital Outlay	76,323	79,683	79,683	0
<i>Total Expenditures</i>	<u>3,294,896</u>	<u>3,718,975</u>	<u>3,672,642</u>	<u>46,333</u>
<i>Excess of Revenues Under Expenditures</i>	<u>70,037</u>	<u>(425,908)</u>	<u>(207,196)</u>	<u>218,712</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	371,337	371,337	93,996	(277,341)
Transfers Out	(371,640)	(20,526)	(20,526)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(303)</u>	<u>350,811</u>	<u>73,470</u>	<u>(277,341)</u>
<i>Net Change in Fund Balance</i>	69,734	(75,097)	(133,726)	(58,629)
Fund Balance Beginning of Year	285,311	285,311	285,311	0
Unexpended Prior Year Encumbrances	149,173	149,173	149,173	0
<i>Fund Balance End of Year</i>	<u>\$504,218</u>	<u>\$359,387</u>	<u>\$300,758</u>	<u>(\$58,629)</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, 2010*

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

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$62,000	\$62,000	\$67,957	\$5,957
<b>Expenditures</b>				
Current:				
Public Works:				
Other	62,000	272,179	0	272,179
<i>Net Change in Fund Balance</i>	0	(210,179)	67,957	278,136
Fund Balance Beginning of Year	210,179	210,179	210,179	0
<i>Fund Balance End of Year</i>	\$210,179	\$0	\$278,136	\$278,136

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$210,000	\$210,000	\$153,125	(\$56,875)
Other	0	0	1,943	1,943
<i>Total Revenues</i>	<u>210,000</u>	<u>210,000</u>	<u>155,068</u>	<u>(54,932)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	58,620	53,620	48,844	4,776
Contract Services	145,380	290,024	287,011	3,013
Other	6,000	2,800	2,800	0
<i>Total Expenditures</i>	<u>210,000</u>	<u>346,444</u>	<u>338,655</u>	<u>7,789</u>
<i>Net Change in Fund Balance</i>	0	(136,444)	(183,587)	(47,143)
Fund Balance Beginning of Year	<u>306,830</u>	<u>306,830</u>	<u>306,830</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$306,830</u></u>	<u><u>\$170,386</u></u>	<u><u>\$123,243</u></u>	<u><u>(\$47,143)</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$75,000	\$75,000	\$65,530	(\$9,470)
Other	4,300	4,300	18,600	14,300
<i>Total Revenues</i>	<u>79,300</u>	<u>79,300</u>	<u>84,130</u>	<u>4,830</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	72,475	86,225	84,949	1,276
Materials and Supplies	3,500	3,500	191	3,309
Other	200	200	0	200
<i>Total Expenditures</i>	<u>76,175</u>	<u>89,925</u>	<u>85,140</u>	<u>4,785</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,125	(10,625)	(1,010)	9,615
<b>Other Financing Sources</b>				
Transfers In	4,300	4,300	5,000	700
<i>Net Change in Fund Balance</i>	7,425	(6,325)	3,990	10,315
Fund Balance Beginning of Year	15,450	15,450	15,450	0
Unexpended Prior Year Encumbrances	318	318	318	0
<i>Fund Balance End of Year</i>	<u>\$23,193</u>	<u>\$9,443</u>	<u>\$19,758</u>	<u>\$10,315</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$136,746	\$136,746	\$127,885	(\$8,861)
Other	16,500	16,500	16,369	(131)
<i>Total Revenues</i>	<u>153,246</u>	<u>153,246</u>	<u>144,254</u>	<u>( 8,992)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	191,785	187,579	163,334	24,245
Materials and Supplies	500	5,443	4,139	1,304
Other	17,800	19,930	19,050	880
Capital Outlay	0	5,658	5,473	185
<i>Total Expenditures</i>	<u>210,085</u>	<u>218,610</u>	<u>191,996</u>	<u>26,614</u>
<i>Excess of Revenues Under Expenditures</i>	( 56,839)	( 65,364)	( 47,742)	17,622
<b>Other Financing Sources</b>				
Transfers In	44,166	44,166	42,336	(1,830)
<i>Net Change in Fund Balance</i>	(12,673)	(21,198)	(5,406)	15,792
Fund Balance Beginning of Year	89,897	89,897	89,897	0
Unexpended Prior Year Encumbrances	3,378	3,378	3,378	0
<i>Fund Balance End of Year</i>	<u><u>\$80,602</u></u>	<u><u>\$72,077</u></u>	<u><u>\$87,869</u></u>	<u><u>\$15,792</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Indigent Guardianship  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$9,400	\$9,400	\$10,000	\$600
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	2,750	2,750	2,647	103
Other	2,900	2,900	2,603	297
<i>Total Expenditures</i>	5,650	5,650	5,250	400
<i>Excess of Revenues Over Expenditures</i>	3,750	3,750	4,750	1,000
<b>Other Financing Uses</b>				
Transfers Out	(3,750)	(3,750)	(3,750)	0
<i>Net Change in Fund Balance</i>	0	0	1,000	1,000
Fund Balance Beginning of Year	6,768	6,768	6,768	0
Unexpended Prior Year Encumbrances	314	314	314	0
<i>Fund Balance End of Year</i>	\$7,082	\$7,082	\$8,082	\$1,000

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$6,000	\$6,000	\$2,608	(\$3,392)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	3,590	17,390	16,576	814
Materials and Supplies	1,500	1,500	1,257	243
Other	500	1,500	1,000	500
<i>Total Expenditures</i>	5,590	20,390	18,833	1,557
<i>Net Change in Fund Balance</i>	410	(14,390)	(16,225)	(1,835)
Fund Balance Beginning of Year	30,300	30,300	30,300	0
Unexpended Prior Year Encumbrances	1,802	1,802	1,802	0
<i>Fund Balance End of Year</i>	\$32,512	\$17,712	\$15,877	(\$1,835)

**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, 2010*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Indigent Drivers  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$188	\$188
Other	250	250	594	344
<i>Total Revenues</i>	250	250	782	532
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	250	250	0	250
<i>Net Change in Fund Balance</i>	0	0	782	782
Fund Balance Beginning of Year	3,023	3,023	3,023	0
<i>Fund Balance End of Year</i>	<u>\$3,023</u>	<u>\$3,023</u>	<u>\$3,805</u>	<u>\$782</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$70,000	\$70,000	\$37,117	(\$32,883)
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	70,000	65,000	35,836	29,164
<i>Net Change in Fund Balance</i>	0	5,000	1,281	(3,719)
Fund Balance Beginning of Year	28,222	28,222	28,222	0
Unexpended Prior Year Encumbrances	1,571	1,571	1,571	0
<i>Fund Balance End of Year</i>	<u>\$29,793</u>	<u>\$34,793</u>	<u>\$31,074</u>	<u>(\$3,719)</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, 2010*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Other	\$2,000	\$2,000	\$1,737	(\$263)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,000	2,000	1,737	(263)
Fund Balance Beginning of Year	<u>21,426</u>	<u>21,426</u>	<u>21,426</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,426</u></u>	<u><u>\$23,426</u></u>	<u><u>\$23,163</u></u>	<u><u>(\$263)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Sheriff K-9 Unit  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$100	\$100	\$334	\$234
<b>Expenditures</b>				
Current:				
Public Safety				
Other	25,000	25,000	10,425	14,575
<i>Net Change in Fund Balance</i>	(24,900)	(24,900)	(10,091)	14,809
Fund Balance Beginning of Year	33,360	33,360	33,360	0
Unexpended Prior Year Encumbrances	159	159	159	0
<i>Fund Balance End of Year</i>	<u>\$8,619</u>	<u>\$8,619</u>	<u>\$23,428</u>	<u>\$14,809</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, 2010*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	<u>\$20,493</u>	<u>\$20,493</u>	<u>\$20,493</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	20,118	20,118	19,775	343
Other	<u>375</u>	<u>375</u>	<u>112</u>	<u>263</u>
<i>Total Expenditures</i>	<u>20,493</u>	<u>20,493</u>	<u>19,887</u>	<u>606</u>
<i>Net Change in Fund Balance</i>	0	0	606	606
Fund Balance Beginning of Year	<u>1,829</u>	<u>1,829</u>	<u>1,829</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,829</u></u>	<u><u>\$1,829</u></u>	<u><u>\$2,435</u></u>	<u><u>\$606</u></u>

## 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, 2010*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$5,000	\$1,360	\$1,360	\$0
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	5,000	9,000	5,232	3,768
<i>Net Change in Fund Balance</i>	0	(7,640)	(3,872)	3,768
Fund Balance Beginning of Year	8,282	8,282	8,282	0
Unexpended Prior Year Encumbrances	1,687	1,687	1,687	0
<i>Fund Balance End of Year</i>	<u>\$9,969</u>	<u>\$2,329</u>	<u>\$6,097</u>	<u>\$3,768</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$40,000	\$40,000	\$81,561	\$41,561
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	18,644	44,144	38,875	5,269
Materials and Supplies	5,000	5,000	2,270	2,730
Other	15,000	38,500	37,591	909
<i>Total Expenditures</i>	38,644	87,644	78,736	8,908
<i>Net Change in Fund Balance</i>	1,356	(47,644)	2,825	50,469
Fund Balance Beginning of Year	76,125	76,125	76,125	0
<i>Fund Balance End of Year</i>	\$77,481	\$28,481	\$78,950	\$50,469

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$40,000	\$40,000	\$40,000	\$0
Other	19,908	19,908	0	(19,908)
<i>Total Revenues</i>	59,908	59,908	40,000	(19,908)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	79,908	59,914	59,870	44
<i>Excess of Revenues Under Expenditures</i>	(20,000)	(6)	(19,870)	(19,952)
<b>Other Financing Sources</b>				
Transfers In	20,000	20,000	20,000	0
<i>Net Change in Fund Balance</i>	0	19,994	130	(19,864)
Fund Balance Beginning of Year	12	12	12	0
<i>Fund Balance End of Year</i>	\$12	\$20,006	\$142	(\$19,864)

## 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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$713,109	\$598,109	\$601,169	\$3,060
Other	0	0	2,363	2,363
<i>Total Revenues</i>	<u>713,109</u>	<u>598,109</u>	<u>603,532</u>	<u>5,423</u>
<b>Expenditures</b>				
Debt Service:				
Bond Retirement				
Principal Retirement	960,522	435,523	396,688	38,835
Interest and Fiscal Charges	171,208	172,208	156,226	15,982
Note Retirement				
Principal Retirement	260,000	3,260,000	3,200,000	60,000
Interest and Fiscal Charges	10,000	10,000	52,700	(42,700)
<i>Total Expenditures</i>	<u>1,401,730</u>	<u>3,877,731</u>	<u>3,805,614</u>	<u>72,117</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(688,621)</u>	<u>(3,279,622)</u>	<u>(3,202,082)</u>	<u>77,540</u>
<b>Other Financing Sources</b>				
General Obligation Notes Issued	600,000	3,100,000	2,680,000	(420,000)
Premium on General Obligation Notes Issued	0	0	19,025	19,025
Transfers In	19,424	134,424	35,526	(98,898)
<i>Total Other Financing Sources</i>	<u>619,424</u>	<u>3,234,424</u>	<u>2,734,551</u>	<u>(499,873)</u>
<i>Net Change in Fund Balance</i>	(69,197)	(45,198)	(467,531)	(422,333)
Fund Balances Beginning of Year	<u>2,166,122</u>	<u>2,166,122</u>	<u>2,166,122</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,096,925</u></u>	<u><u>\$2,120,924</u></u>	<u><u>\$1,698,591</u></u>	<u><u>(\$422,333)</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$325,000	\$13,057	\$13,057	\$0
Interest	807,000	7,000	1,418	(5,582)
<i>Total Revenues</i>	<u>1,132,000</u>	<u>20,057</u>	<u>14,475</u>	<u>(5,582)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	530,000	3,720,000	3,667,873	52,127
Capital Outlay	1,082,000	858,000	292,889	565,111
<i>Total Expenditures</i>	<u>1,612,000</u>	<u>4,578,000</u>	<u>3,960,762</u>	<u>617,238</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(480,000)</u>	<u>(4,557,943)</u>	<u>(3,946,287)</u>	<u>611,656</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	(225,000)	(225,000)	(225,000)	0
Transfers In	725,000	2,485,000	2,485,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>500,000</u>	<u>2,260,000</u>	<u>2,260,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	20,000	(2,297,943)	(1,686,287)	611,656
Fund Balance Beginning of Year	2,712,854	2,712,854	2,712,854	0
Unexpended Prior Year Encumbrances	191,121	191,121	191,121	0
<i>Fund Balance End of Year</i>	<u><u>\$2,923,975</u></u>	<u><u>\$606,032</u></u>	<u><u>\$1,217,688</u></u>	<u><u>\$611,656</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Computerization  
Budget Basis  
For the Year Ended December 31, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$18,000	\$18,000	\$24,200	\$6,200
Fines and Forfeitures	55,200	55,200	57,614	2,414
<i>Total Revenues</i>	<u>73,200</u>	<u>73,200</u>	<u>81,814</u>	<u>8,614</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Other	3,000	3,000	0	3,000
Capital Outlay	44,000	104,000	67,020	36,980
<i>Total Expenditures</i>	<u>47,000</u>	<u>107,000</u>	<u>67,020</u>	<u>39,980</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	26,200	(33,800)	14,794	48,594
<b>Other Financing Uses</b>				
Transfers Out	(15,200)	(15,200)	0	15,200
<i>Net Change in Fund Balance</i>	11,000	(49,000)	14,794	63,794
Fund Balance Beginning of Year	274,215	274,215	274,215	0
Unexpended Prior Year Encumbrances	3,919	3,919	3,919	0
<i>Fund Balance End of Year</i>	<u>\$289,134</u>	<u>\$229,134</u>	<u>\$292,928</u>	<u>\$63,794</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,623,501	\$2,659,347	\$2,690,251	\$30,904
Intergovernmental	10,135,187	10,139,983	5,402,052	(4,737,931)
Other	0	0	2,700	2,700
<i>Total Revenues</i>	<u>12,758,688</u>	<u>12,799,330</u>	<u>8,095,003</u>	<u>(4,704,327)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	1,095	98,905
Contract Services	7,765,701	8,350,201	7,608,980	741,221
<i>Total Expenditures</i>	<u>7,865,701</u>	<u>8,450,201</u>	<u>7,610,075</u>	<u>840,126</u>
<i>Excess of Revenues Over Expenditures</i>	4,892,987	4,349,129	484,928	(3,864,201)
<b>Other Financing Uses</b>				
Transfers Out	(115,000)	(965,000)	(915,000)	50,000
<i>Net Change in Fund Balance</i>	4,777,987	3,384,129	(430,072)	(3,814,201)
Fund Balance Beginning of Year	<u>1,350,262</u>	<u>1,350,262</u>	<u>1,350,262</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,128,249</u>	<u>\$4,734,391</u>	<u>\$920,190</u>	<u>(\$3,814,201)</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$0	\$99,000	\$99,000	\$0
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	141,938	300,338	269,788	30,550
Other	50,000	75,123	19,422	55,701
Capital Outlay	135,162	938,247	919,495	18,752
<i>Total Expenditures</i>	327,100	1,313,708	1,208,705	105,003
<i>Excess of Revenues Under Expenditures</i>	(327,100)	(1,214,708)	(1,109,705)	105,003
<b>Other Financing Sources (Uses)</b>				
Transfers In	571,500	700,000	700,000	0
Transfers Out	0	(68,000)	(68,000)	0
<i>Total Other Financing Sources</i>	571,500	632,000	632,000	0
<i>Net Change in Fund Balance</i>	244,400	(582,708)	(477,705)	105,003
Fund Balance Beginning of Year	488,797	488,797	488,797	0
Unexpended Prior Year Encumbrances	194,208	194,208	194,208	0
<i>Fund Balance (Deficit) End of Year</i>	\$927,405	\$100,297	\$205,300	\$105,003

**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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$48,120	\$48,120
Interest	0	0	248	248
<i>Total Revenues</i>	0	0	48,368	48,368
<b>Expenditures:</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	48,368	48,368
Fund Balance Beginning of Year	213,098	213,098	213,098	0
<i>Fund Balance End of Year</i>	<u>\$213,098</u>	<u>\$213,098</u>	<u>\$261,466</u>	<u>\$48,368</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$193,600	\$633,600	\$292,864	(\$340,736)
Interest	700	700	42	(658)
Other	27,500	27,500	4,983	(22,517)
<i>Total Revenues</i>	<u>221,800</u>	<u>661,800</u>	<u>297,889</u>	<u>(363,911)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Capital Outlay	196,101	383,312	277,167	106,145
Human Services				
Capital Outlay	35,000	26,865	3,576	23,289
<i>Total Expenditures</i>	<u>231,101</u>	<u>410,177</u>	<u>280,743</u>	<u>129,434</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,301)</u>	<u>251,623</u>	<u>17,146</u>	<u>(234,477)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	58,314	58,314
Transfers Out	(2,499)	(2,630)	0	2,630
<i>Total Other Financing Sources (Uses)</i>	<u>(2,499)</u>	<u>(2,630)</u>	<u>58,314</u>	<u>60,944</u>
<i>Net Change in Fund Balance</i>	(11,800)	248,993	75,460	(173,533)
Fund Balance Beginning of Year	56,605	56,605	56,605	0
Unexpended Prior Year Encumbrances	758	758	758	0
<i>Fund Balance End of Year</i>	<u>\$45,563</u>	<u>\$306,356</u>	<u>\$132,823</u>	<u>(\$173,533)</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, 2010*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$192,602	\$192,602	\$475,572	\$282,970
Other	0	500,000	0	(500,000)
<i>Total Revenues</i>	192,602	692,602	475,572	(217,030)
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	214,002	714,319	692,516	21,803
<i>Excess of Revenues Under Expenditures</i>	(21,400)	(21,717)	(216,944)	(195,227)
<b>Other Financing Sources</b>				
Transfers In	21,400	21,400	20,000	(1,400)
<i>Net Change in Fund Balance</i>	0	(317)	(196,944)	(196,627)
Fund Balance Beginning of Year	317	317	317	0
<i>Fund Balance (Deficit) End of Year</i>	\$317	\$0	(\$196,627)	(\$196,627)

## 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, 2010*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Capital Outlay	<u>19,045</u>	<u>19,045</u>	<u>19,045</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(19,045)	(19,045)	(19,045)	0
Fund Balance Beginning of Year	<u>445,368</u>	<u>445,368</u>	<u>445,368</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$426,323</u></u>	<u><u>\$426,323</u></u>	<u><u>\$426,323</u></u>	<u><u>\$0</u></u>

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## Statistical Section

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

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<b>Contents</b>	<b>Pages(s)</b>
<b>Financial Trends</b> .....	<b>S-2 – S-11</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b> .....	<b>S-12 – S-23</b>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
<b>Debt Capacity</b> .....	<b>S-24 – S-33</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b> .....	<b>S-34 – S-37</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b> .....	<b>S-38 – S-41</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
<b>Miscellaneous Information</b> .....	<b>S-42 – S-45</b>
These schedules contain various data specific to the County that helps the reader understand additional aspects of the makeup and history of the activities of the County.	

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

**Geauga County, Ohio**

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

	2010	2009	2008
<b>Governmental Activities</b>			
Invested in Capital Assets, Net of Related Debt	\$157,038,178	\$153,951,551	\$151,545,480
Restricted for:			
Capital Projects	8,474,720	8,092,959	8,091,604
Debt Service	1,416,544	1,840,106	1,181,726
911 Program	0	0	303,379
Mental Health	3,382,876	3,380,247	4,625,550
Children's Services	3,048,101	2,320,476	2,243,095
Public Assistance	393,651	244,068	43,377
Developmental Disabilities	7,365,166	7,199,881	0
MRDD	0	0	6,971,361
Aging	954,767	970,393	952,468
Community Development Programs	3,766,324	4,059,209	0
Revolving Loan	0	0	3,581,687
Real Estate Assessment	1,288,529	1,218,910	1,107,363
Delinquent Tax	1,061,306	959,766	847,645
Motor Vehicle License	3,096,202	2,797,099	3,633,407
Other Purposes	3,617,893	4,286,373	3,742,639
Unrestricted	10,241,479	10,139,703	11,807,844
<i>Total Governmental Activities Net Assets</i>	<u>205,145,736</u>	<u>201,460,741</u>	<u>200,678,625</u>
<b>Business-Type Activities</b>			
Invested in Capital Assets, Net of Related Debt	21,588,719	18,468,129	18,506,480
Unrestricted	5,285,684	4,183,083	4,239,963
<i>Total Business-Type Activities Net Assets</i>	<u>26,874,403</u>	<u>22,651,212</u>	<u>22,746,443</u>
<b>Primary Government</b>			
Invested in Capital Assets, Net of Related Debt	178,626,897	172,419,680	170,051,960
Restricted	37,866,079	37,369,487	37,325,301
Unrestricted	15,527,163	14,322,786	16,047,807
<i>Total Primary Government Net Assets</i>	<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 Nine Years  
(accrual basis of accounting)*

	2010	2009	2008
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$3,348,181	\$3,343,364	\$4,346,674
Judicial	1,023,480	828,782	865,389
Public Safety	1,632,396	1,796,142	2,157,931
Public Works	444,525	269,347	199,574
Health	153,481	148,010	153,620
Human Services	1,702,001	1,448,505	1,406,264
Operating Grants and Contributions	28,981,728	29,606,158	29,389,862
Capital Grants and Contributions	6,828,593	3,685,904	1,670,137
<i>Total Governmental Activities Program Revenues</i>	<u>44,114,385</u>	<u>41,126,212</u>	<u>40,189,451</u>
Business-Type Activities:			
Charges for Services			
Water Resources	6,568,131	5,889,682	5,419,064
Water District	825,810	771,101	637,857
Storm Water	8,748	2,645	7,200
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	3,132,487	825,998	1,548,025
<i>Total Business-Type Activities Program Revenues</i>	<u>10,535,176</u>	<u>7,489,426</u>	<u>7,612,146</u>
<i>Total Primary Government Program Revenues</i>	<u>54,649,561</u>	<u>48,615,638</u>	<u>47,801,597</u>
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	12,498,283	11,721,086	10,824,246
Judicial	4,145,917	4,260,063	4,267,814
Public Safety	13,029,583	14,017,371	13,047,274
Public Works	15,540,378	12,068,412	12,860,130
Health	9,220,565	9,051,788	8,518,081
Human Services	28,498,808	30,374,500	29,427,102
Economic Development and Assistance	299,691	0	312,378
Interest and Fiscal Charges	197,380	250,161	399,272
<i>Total Governmental Activities Expenses</i>	<u>83,430,605</u>	<u>81,743,381</u>	<u>79,656,297</u>
Business-Type Activities:			
Water Resources	6,169,533	7,121,900	5,251,206
Water District	418,530	869,365	1,551,043
Storm Water	13,652	12,755	11,083
<i>Total Business-Type Activities Expenses</i>	<u>6,601,715</u>	<u>8,004,020</u>	<u>6,813,332</u>
<i>Total Primary Government Expenses</i>	<u>\$90,032,320</u>	<u>\$89,747,401</u>	<u>\$86,469,629</u>

2007	2006	2005	2004	2003	2002
\$3,774,397	\$4,038,824	\$3,770,666	\$3,283,720	\$4,210,010	\$4,468,026
980,045	829,666	826,455	853,644	835,696	876,982
2,667,837	1,061,732	721,582	689,987	554,509	650,653
332,690	337,465	337,771	275,727	167,388	373,345
142,257	145,813	158,279	153,319	413,738	161,267
1,260,274	1,195,132	1,289,237	1,277,318	1,040,537	735,533
31,294,255	29,801,906	25,693,478	23,833,276	23,049,477	24,257,461
1,652,295	2,872,800	4,813,140	8,097,791	4,839,661	1,888,032
<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>
4,496,702	4,382,480	4,129,892	4,332,137	3,838,524	3,964,672
1,105,098	519,912	532,586	435,048	398,991	410,792
1,600	4,400	0	0	0	0
1,193,010	1,166,295	145,620	582,594	614,407	511,061
815,298	288,400	410,700	344,700	375,800	
<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>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>
14,348,531	11,055,726	10,990,289	8,304,157	8,644,924	7,042,563
3,710,704	3,544,193	3,492,722	3,243,042	2,867,595	2,832,026
13,750,068	12,748,232	10,452,022	9,836,122	8,886,733	8,768,513
5,937,919	7,643,031	5,763,430	6,998,775	9,770,673	5,860,351
7,548,462	7,236,509	6,735,572	5,840,470	5,562,474	5,836,132
31,008,766	29,679,317	27,625,810	27,044,196	26,528,640	24,921,236
2,096,997	299,248	80,926	463,550	33,851	1,385,018
634,808	772,980	531,441	354,061	383,016	410,045
<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>
7,766,520	10,628,844	12,253,739	8,192,350	5,977,112	6,587,521
844,059	821,912	748,915	738,956	997,951	1,188,635
11,683	28,514	37,267	23,874	30,317	0
<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>\$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 Nine Years*  
*(accrual basis of accounting)*

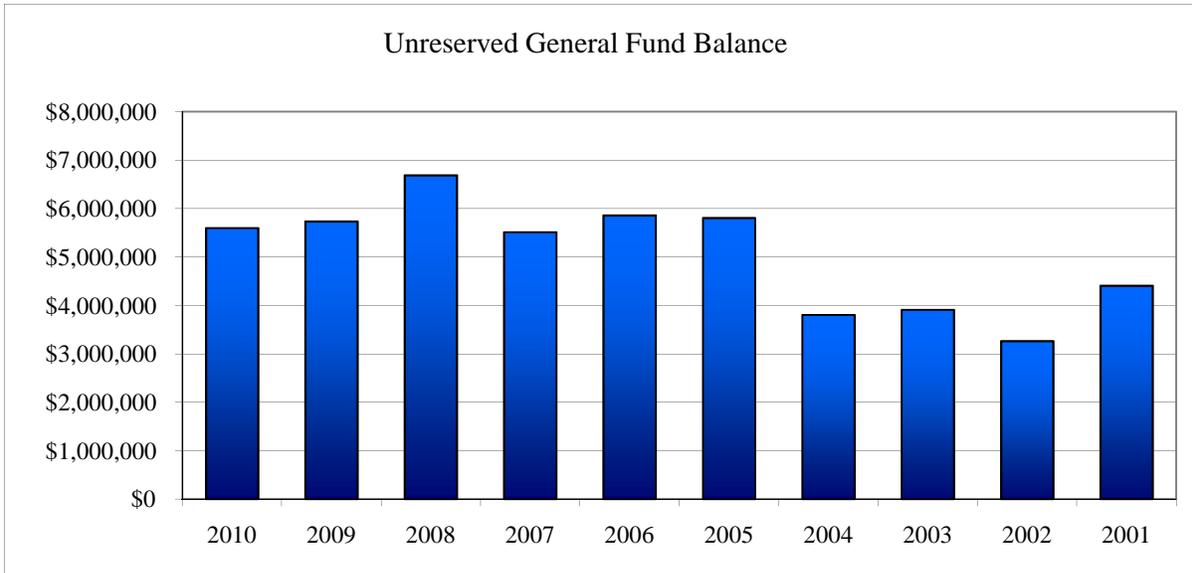
	2010	2009	2008
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$39,316,220)	(\$40,617,169)	(\$39,466,846)
Business-Type Activities	3,933,461	(514,594)	798,814
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(35,382,759)</u>	<u>(41,131,763)</u>	<u>(38,668,032)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	7,617,985	6,061,497	6,486,228
Debt Service	0	696,703	0
Aging	1,744,757	1,673,020	1,698,875
Children's Services	1,684,036	1,643,408	1,736,616
Mental Health	3,223,733	2,642,012	2,428,743
Developmental Disabilities	7,939,051	7,741,921	7,814,121
Capital Projects	2,721,818	3,610,918	4,056,949
Sales Taxes Levied for:			
General Purposes	10,726,010	10,281,729	11,216,612
911 Program	579,471	275,000	0
Grants and Entitlements not Restricted to Specific Programs	2,961,133	3,117,802	2,660,488
Interest	937,259	1,623,470	3,014,789
Other	2,953,712	2,274,530	2,554,322
Transfers	(87,750)	(242,725)	(72,926)
<i>Total Governmental Activities</i>	<u>43,001,215</u>	<u>41,399,285</u>	<u>43,594,817</u>
Business-Type Activities:			
Interest	2,364	11,708	79,600
Other	199,616	164,930	761,335
Transfers	87,750	242,725	72,926
<i>Total Business-Type Activities</i>	<u>289,730</u>	<u>419,363</u>	<u>913,861</u>
<i>Total Primary Government</i>	<u>43,290,945</u>	<u>41,818,648</u>	<u>44,508,678</u>
<b>Change in Net Assets</b>			
Governmental Activities	3,684,995	782,116	4,127,971
Business-Type Activities	4,223,191	(95,231)	1,712,675
<i>Total Primary Government Change in Net Assets</i>	<u>\$7,908,186</u>	<u>\$686,885</u>	<u>\$5,840,646</u>

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

	2010	2009	2008	2007	2006
<b>General Fund</b>					
Reserved	\$633,138	\$567,242	\$649,210	\$679,522	\$382,028
Unreserved	5,599,030	5,735,436	6,689,561	5,513,794	5,861,568
<i>Total General Fund</i>	<i>6,232,168</i>	<i>6,302,678</i>	<i>7,338,771</i>	<i>6,193,316</i>	<i>6,243,596</i>
<b>All Other Governmental Funds</b>					
Reserved	7,736,324	5,649,910	7,474,997	7,224,117	4,905,600
Unreserved, Undesignated, Reported in:					
Special Revenue funds	19,829,349	19,164,322	18,866,739	16,337,114	16,726,894
Debt Service fund	1,512,700	2,145,479	1,396,428	2,055,172	1,214,584
Capital Projects funds	1,200,719	2,454,769	(378,381)	(2,108,394)	(1,981,876)
<i>Total All Other Governmental Funds</i>	<i>30,279,092</i>	<i>29,414,480</i>	<i>27,359,783</i>	<i>23,508,009</i>	<i>20,865,202</i>
<i>Total Governmental Funds</i>	<i>\$36,511,260</i>	<i>\$35,717,158</i>	<i>\$34,698,554</i>	<i>\$29,701,325</i>	<i>\$27,108,798</i>



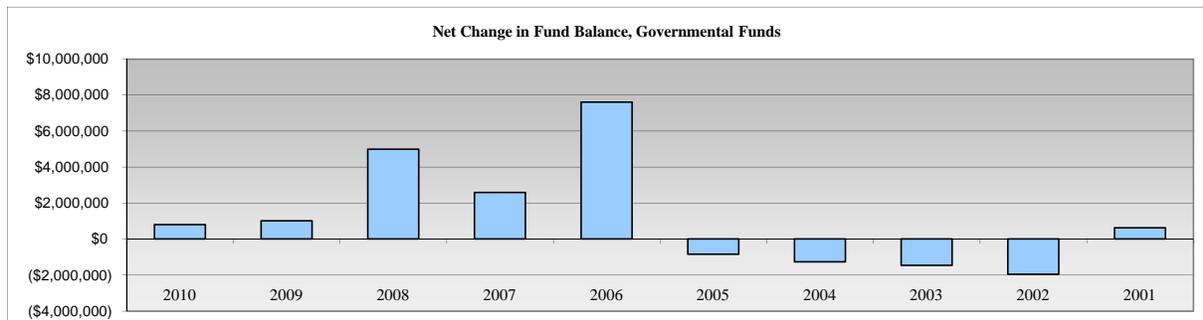
2005	2004	2003	2002	2001
\$363,874	\$495,705	\$285,417	\$314,704	\$407,876
5,806,133	3,804,281	3,911,303	3,263,837	4,407,884
6,170,007	4,299,986	4,196,720	3,578,541	4,815,760
5,639,993	12,624,294	5,549,508	4,919,167	5,142,944
13,348,553	11,548,352	9,793,255	11,705,622	13,107,802
1,049,065	1,057,379	3,475,154	2,655,262	1,934,743
(6,699,612)	(9,173,441)	(1,381,711)	239,778	56,917
13,337,999	16,056,584	17,436,206	19,519,829	20,242,406
\$19,508,006	\$20,356,570	\$21,632,926	\$23,098,370	\$25,058,166

## Geauga County, Ohio

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

	2010	2009	2008	2007	2006
<b>Revenues</b>					
Property Taxes	\$24,622,759	\$23,957,698	\$24,273,596	\$25,223,025	\$25,491,856
Sales Tax	11,054,675	10,693,407	11,521,245	11,523,437	10,910,061
Permissive Motor Vehicle License Tax	880,930	438,928	462,913	502,981	502,844
Charges for Services	7,101,534	6,831,064	8,472,404	8,406,538	6,930,138
Licenses and Permits	218,834	224,456	262,769	170,405	173,068
Fines and Forfeitures	430,222	400,119	289,680	313,249	291,080
Intergovernmental	38,082,770	35,724,239	32,667,216	34,512,322	34,816,327
Special Assessments	601,682	417,740	286,255	413,672	402,106
Interest	937,259	1,623,470	3,033,776	2,276,676	3,383,183
Rentals	240,413	262,365	104,021	134,805	97,254
Contributions/Donations	270,553	211,292	610,157	88,092	36,930
Other	2,953,712	2,274,530	2,554,322	3,050,102	2,315,572
<b>Total Revenues</b>	<b>87,395,343</b>	<b>83,059,308</b>	<b>84,538,354</b>	<b>86,615,304</b>	<b>85,350,419</b>
<b>Expenditures</b>					
General Government:					
Legislative and Executive	11,267,955	10,866,427	10,438,534	12,330,274	10,470,671
Judicial	3,998,110	4,141,300	3,699,845	3,665,449	3,523,800
Public Safety	12,767,034	12,574,469	12,313,450	12,605,108	12,079,196
Public Works	7,431,673	6,462,564	6,681,248	6,687,762	5,960,516
Health	9,191,408	8,959,513	8,474,926	7,497,217	7,181,743
Human Services	29,087,840	29,570,964	28,883,636	30,337,740	29,140,316
Economic Development and Assistance	299,691	0	312,378	1,521,997	299,248
Capital Outlay	11,685,708	9,061,860	8,147,104	8,046,473	7,300,073
Debt Service					
Principal Retirement	581,322	557,164	327,001	528,024	482,741
Principal Retirement Current Refunding	0	20,000	90,000	110,000	200,000
Interest and Fiscal Charges	204,500	256,888	400,077	637,197	756,474
<b>Total Expenditures</b>	<b>86,515,241</b>	<b>82,471,149</b>	<b>79,768,199</b>	<b>83,967,241</b>	<b>77,394,778</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>880,102</b>	<b>588,159</b>	<b>4,770,155</b>	<b>2,648,063</b>	<b>7,955,641</b>
<b>Other Financing Sources (Uses)</b>					
OPWC Loans Issued	0	0	300,000	0	0
Inception of Capital Lease	0	23,170	0	0	56,453
General Obligation Bonds Issued	0	650,000	0	0	0
General Obligation Notes Issued	0	180,000	200,000	290,000	400,000
Payment on Refunding Notes	0	(180,000)	(200,000)	(290,000)	(400,000)
Transfers In	5,810,870	4,576,992	6,499,619	7,061,763	10,827,584
Transfers Out	(5,896,870)	(4,819,717)	(6,572,545)	(7,117,299)	(11,238,886)
<b>Total Other Financing Sources (Uses)</b>	<b>(86,000)</b>	<b>430,445</b>	<b>227,074</b>	<b>(55,536)</b>	<b>(354,849)</b>
<b>Net Change in Fund Balances</b>	<b>\$794,102</b>	<b>\$1,018,604</b>	<b>\$4,997,229</b>	<b>\$2,592,527</b>	<b>\$7,600,792</b>

Debt Service as a Percentage of Noncapital Expenditures	0.97%	1.08%	1.09%	1.68%	2.05%
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Source: Geauga County Auditor

2005	2004	2003	2002	2001
\$25,123,365	\$22,158,863	\$20,311,734	\$19,189,311	\$16,689,260
10,596,652	8,725,883	4,712,721	4,378,012	3,725,918
501,469	512,925	494,674	492,674	484,016
6,439,840	5,878,833	6,600,810	6,587,174	6,373,972
189,958	237,764	170,994	168,293	170,066
305,296	263,694	231,830	226,850	231,875
33,453,449	32,986,361	29,519,900	28,331,640	27,848,763
369,631	371,575	302,908	220,454	380,284
1,199,245	792,137	953,351	1,573,798	2,529,378
90,391	80,515	217,764	65,129	80,781
222,308	550	25	114,214	68,915
1,759,610	1,729,940	2,028,161	1,505,663	1,766,112
<u>80,251,214</u>	<u>73,739,040</u>	<u>65,544,872</u>	<u>62,853,212</u>	<u>60,349,340</u>
8,705,411	7,858,318	8,154,696	8,055,288	7,616,184
3,481,964	3,236,212	2,841,281	2,866,706	2,695,215
10,357,850	9,653,028	8,588,402	8,683,974	8,478,404
6,702,320	5,490,960	5,856,195	6,260,869	5,060,648
6,694,425	5,875,928	5,550,693	5,824,072	5,600,414
26,861,300	26,353,873	25,694,079	24,809,358	24,083,694
80,926	463,550	33,851	31,003	31,412
16,980,968	14,871,685	9,192,980	7,173,952	4,910,253
449,694	1,631,818	1,831,099	2,010,454	2,196,562
0	0	0	0	0
534,440	559,960	384,915	411,389	560,951
<u>80,849,298</u>	<u>75,995,332</u>	<u>68,128,191</u>	<u>66,127,065</u>	<u>61,233,737</u>
<u>(598,084)</u>	<u>(2,256,292)</u>	<u>(2,583,319)</u>	<u>(3,273,853)</u>	<u>(884,397)</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
600,000	1,000,000	1,200,000	1,400,000	3,073,727
(800,000)	0	0	0	0
8,033,478	10,551,299	4,616,457	5,928,552	(3,163,939)
<u>(8,083,958)</u>	<u>(10,571,363)</u>	<u>(4,698,582)</u>	<u>(6,014,495)</u>	<u>1,600,000</u>
<u>(250,480)</u>	<u>979,936</u>	<u>1,117,875</u>	<u>1,314,057</u>	<u>1,509,788</u>
<u>(\$848,564)</u>	<u>(\$1,276,356)</u>	<u>(\$1,465,444)</u>	<u>(\$1,959,796)</u>	<u>\$625,391</u>
1.54%	3.59%	3.76%	4.11%	4.90%

## 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)
2010	\$2,682,868,720	\$345,071,580	\$8,651,258,000	\$0	0	\$65,637,020	\$74,587,523
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
2001	1,858,913,140	210,916,480	5,913,798,914	148,767,200	595,068,800	89,308,640	101,487,091

- (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	\$9.658860	\$11.200000	\$30.067900	\$9.301460	
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	
2,307,905,460	6,610,354,805	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 Five Years (1)*

	2010	2009	2008	2007	2006
<b>Unvoted Millage</b>					
Operating	\$2.500000	\$2.000000	\$2.000000	\$2.000000	\$2.000000
Bond Retirement	0.000000	0.500000	0.500000	0.500000	0.500000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
<b>Voted Millage - by levy</b>					
1986 Road Improvement - 5 years					
Residential/Agricultural Real	0.940565	0.935652	0.937240	0.939122	0.940940
Commercial/Industrial and Public Utility Real	1.252455	1.206935	1.201252	1.202912	1.190982
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
2004 Children's Services - 7 years					
Residential/Agricultural Real	0.624483	0.621223	0.622277	0.623527	0.624734
Commercial/Industrial and Public Utility Real	0.648625	0.625051	0.622108	0.622969	0.616791
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000	0.700000
2004 Mental Retardation Developmental and Disabilities - 5 years					
Residential/Agricultural Real	2.943992	2.928624	2.933594	2.939484	2.945177
Commercial/Industrial and Public Utility Real	3.057806	2.946672	2.932799	2.936854	2.907729
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years					
Residential/Agricultural Real	0.500000	0.499152	0.442947	0.443837	0.444696
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.442306	0.442918	0.438525
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years					
Residential/Agricultural Real	0.700000	0.475456	0.476263	0.477219	0.478143
Commercial/Industrial and Public Utility Real	0.700000	0.494155	0.491829	0.492508	0.487624
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years					
Residential/Agricultural Real	1.000000	0.616050	0.617105	0.618344	0.619541
Commercial/Industrial and Public Utility Real	1.000000	0.692919	0.689656	0.690609	0.683760
General Business and Public Utility Personal	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>
<b>Total Voted Millage by type of Property</b>					
Residential/Agricultural Real	6.709040	6.076157	6.029426	6.041533	6.053231
Commercial/Industrial and Public Utility Real	7.158886	6.465732	6.379950	6.388770	6.325411
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000	8.700000
<b>Total Millage by type of Property</b>					
Residential/Agricultural Real	\$9.209040	\$8.576157	\$8.529426	\$8.541533	\$8.553231
Commercial/Industrial and Public Utility Real	9.658886	8.965732	8.879950	8.888770	8.825411
General Business and Public Utility Personal	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>

(continued)

## Geauga County, Ohio

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

	2010	2009	2008	2007	2006
<b>Overlapping Rates by Taxing District</b>					
<b>City</b>					
Chardon City					
Residential/Agricultural Real	\$7.319916	\$7.301112	\$7.345908	\$7.353408	\$7.351416
Commercial/Industrial and Public Utility Real	8.051156	7.987048	7.964108	7.977632	7.880060
General Business and Public Utility Personal	11.000000	11.000000	11.000000	11.000000	11.000000
<b>Villages</b>					
Aquilla Village					
Residential/Agricultural Real	3.606336	3.952796	5.304632	5.312764	5.307112
Commercial/Industrial and Public Utility Real	5.500000	3.735260	9.663660	9.663660	9.663660
General Business and Public Utility Personal	5.500000	5.500000	9.900000	9.900000	9.900000
Burton Village					
Residential/Agricultural Real	8.123088	8.117230	8.132578	8.130234	8.125175
Commercial/Industrial and Public Utility Real	9.317182	9.317182	9.340705	9.344090	9.122028
General Business and Public Utility Personal	9.750000	9.750000	9.750000	9.750000	9.750000
Hunting Valley Village					
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Middlefield Village					
Residential/Agricultural Real	3.466068	3.753050	3.964562	3.967729	3.986644
Commercial/Industrial and Public Utility Real	3.958916	4.411336	4.658617	4.659251	4.665246
General Business and Public Utility Personal	5.000000	6.500000	6.850000	6.850000	6.850000
South Russell Village					
Residential/Agricultural Real	7.351263	7.334831	7.332940	7.333174	7.333837
Commercial/Industrial and Public Utility Real	8.104016	8.085322	7.877041	7.595514	7.595514
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000	11.950000
<b>Townships</b>					
Auburn Township					
Residential/Agricultural Real	9.380295	7.705428	7.025064	7.078057	6.750730
Commercial/Industrial and Public Utility Real	9.345814	7.938553	7.394219	7.385100	6.972101
General Business and Public Utility Personal	9.500000	11.170000	11.170000	11.170000	11.170000
Bainbridge Township					
Residential/Agricultural Real	14.162120	14.079398	14.147061	12.939277	12.938006
Commercial/Industrial and Public Utility Real	15.187951	14.532938	14.579953	13.512704	13.383472
General Business and Public Utility Personal	23.750000	23.750000	23.750000	22.500000	22.500000
Burton Township					
Residential/Agricultural Real	5.938899	5.928863	5.935098	5.939787	5.944848
Commercial/Industrial and Public Utility Real	6.313082	6.309858	6.309858	6.307048	6.307247
General Business and Public Utility Personal	7.250000	7.250000	7.250000	7.250000	7.250000

(continued)

## Geauga County, Ohio

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

	2010	2009	2008	2007	2006
<b>Townships (continued)</b>					
Chardon Township					
Residential/Agricultural Real	\$7.020688	\$6.032950	\$6.328882	\$6.327838	\$6.330770
Commercial/Industrial and Public Utility Real	6.846200	6.240892	6.240880	6.240880	6.240880
General Business and Public Utility Personal	7.200000	6.700000	6.700000	6.700000	6.700000
Chester Township					
Residential/Agricultural Real	11.516321	11.880375	11.861174	11.844953	11.836322
Commercial/Industrial and Public Utility Real	12.403964	12.344568	12.257437	12.146331	11.992541
General Business and Public Utility Personal	17.970000	18.600000	18.600000	18.600000	18.600000
Claridon Township					
Residential/Agricultural Real	6.522189	6.515312	6.524493	6.534830	6.537701
Commercial/Industrial and Public Utility Real	6.288572	6.287374	6.287374	6.287374	6.291360
General Business and Public Utility Personal	9.400000	9.400000	9.400000	9.400000	9.400000
Hambden Township					
Residential/Agricultural Real	9.184185	8.068838	8.079529	7.787339	7.129672
Commercial/Industrial and Public Utility Real	9.270468	8.247661	8.247661	7.930817	7.353698
General Business and Public Utility Personal	10.350000	10.800000	10.800000	11.400000	11.800000
Huntsburg Township					
Residential/Agricultural Real	8.553119	8.528871	8.532457	5.541877	5.551261
Commercial/Industrial and Public Utility Real	8.703187	8.702941	8.704085	5.704085	5.704085
General Business and Public Utility Personal	9.000000	9.000000	9.000000	6.000000	6.000000
Middlefield Township					
Residential/Agricultural Real	4.904915	4.896889	5.096994	5.095777	5.098639
Commercial/Industrial and Public Utility Real	5.404940	5.403771	5.619793	5.615171	5.608340
General Business and Public Utility Personal	6.300000	6.300000	6.620000	6.620000	6.620000
Montville Township					
Residential/Agricultural Real	7.815281	7.317605	7.326440	7.331709	7.339176
Commercial/Industrial and Public Utility Real	7.946943	7.481651	7.481651	7.481651	7.480810
General Business and Public Utility Personal	10.400000	10.700000	10.700000	10.700000	10.700000
Munson Township					
Residential/Agricultural Real	8.866716	8.821441	8.531022	7.779038	7.817793
Commercial/Industrial and Public Utility Real	9.571588	9.474916	9.016195	8.249036	8.249395
General Business and Public Utility Personal	12.250000	12.250000	12.250000	11.500000	11.500000
Newbury Township					
Residential/Agricultural Real	7.399502	6.116510	6.112412	6.126287	6.131406
Commercial/Industrial and Public Utility Real	7.569241	6.455527	6.456541	6.457602	6.418864
General Business and Public Utility Personal	7.900000	8.700000	8.700000	8.700000	8.700000
Parkman Township					
Residential/Agricultural Real	6.955738	6.957182	5.469605	5.469687	5.484303
Commercial/Industrial and Public Utility Real	7.931128	7.622876	6.127881	6.121081	6.121081
General Business and Public Utility Personal	8.800000	8.800000	7.300000	7.300000	7.300000

(continued)

## Geauga County, Ohio

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

	2010	2009	2008	2007	2006
<b>Townships (continued)</b>					
Russell Township					
Residential/Agricultural Real	\$5.085014	\$5.069944	\$4.311099	\$4.309941	\$4.303760
Commercial/Industrial and Public Utility Real	6.229593	6.061388	5.311388	5.349167	5.241495
General Business and Public Utility Personal	7.750000	7.750000	7.000000	7.000000	7.000000
Thompson Township					
Residential/Agricultural Real	9.702049	9.240833	8.525891	8.541192	8.561344
Commercial/Industrial and Public Utility Real	10.200231	9.822406	9.129412	9.129412	9.129412
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000	12.500000
Troy Township					
Residential/Agricultural Real	9.391836	9.377724	9.420983	9.428449	9.421167
Commercial/Industrial and Public Utility Real	8.427143	8.415256	8.371342	8.361332	8.291955
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000	12.500000
<b>Special Districts</b>					
Park District					
Residential/Agricultural Real	2.200626	2.189137	2.192852	0.799169	2.201509
Commercial/Industrial and Public Utility Real	2.575956	2.482334	2.470648	0.837026	2.449526
General Business and Public Utility Personal	3.700000	3.700000	3.700000	3.700000	3.700000
Health District					
Residential/Agricultural Real	0.200000	0.135844	0.136075	0.136348	0.136612
Commercial/Industrial and Public Utility Real	0.200000	0.141187	0.140522	0.140716	0.139321
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000	0.200000
Geauga County Library District					
Residential/Agricultural Real	2.000000	0.996428	0.997974	0.806111	0.807751
Commercial/Industrial and Public Utility Real	2.000000	1.000000	0.998452	0.835383	0.827379
General Business and Public Utility Personal	2.000000	1.000000	1.000000	1.000000	1.000000
Burton Public Library District					
Residential/Agricultural Real	1.198008	1.195519	0.792603	0.794051	0.794483
Commercial/Industrial and Public Utility Real	1.200000	1.200000	0.890484	0.889827	0.877187
General Business and Public Utility Personal	1.200000	1.200000	1.000000	1.000000	1.000000
West Geauga Recreation District					
Residential/Agricultural Real	0.091684	0.091204	0.090967	0.090863	0.090764
Commercial/Industrial and Public Utility Real	0.115007	0.109162	0.108289	0.107255	0.105412
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District					
Residential/Agricultural Real	1.543152	1.538532	1.542839	1.544614	2.522520
Commercial/Industrial and Public Utility Real	2.146650	2.000670	1.993384	1.993070	3.048690
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000	2.800000
<b>Joint Vocational Schools</b>					
Auburn Joint Vocational School District					
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	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 Five Years (1)*

	2010	2009	2008	2007	2006
<b>Joint Vocational Schools (continued)</b>					
Ashtabula Joint Vocational School District					
Residential/Agricultural Real	\$2.304526	\$2.126747	\$2.135443	\$2.135529	\$2.135563
Commercial/Industrial and Public Utility Real	2.343204	2.184146	2.220407	2.218562	2.217382
General Business and Public Utility Personal	4.110000	4.110000	4.110000	4.110000	4.110000
<b>Schools</b>					
Berkshire Local School District					
Residential/Agricultural Real	21.053163	21.018725	21.022548	21.024391	21.024963
Commercial/Industrial and Public Utility Real	22.746943	22.725963	22.696998	22.683554	22.425234
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District					
Residential/Agricultural Real	25.889333	26.208790	26.254846	23.878283	23.979651
Commercial/Industrial and Public Utility Real	32.652139	31.996358	31.949875	30.441884	30.481203
General Business and Public Utility Personal	55.270000	55.650000	55.650000	55.650000	55.650000
Chardon Local School District					
Residential/Agricultural Real	30.825294	30.653884	30.769070	30.777226	24.875866
Commercial/Industrial and Public Utility Real	37.790378	37.436296	37.154566	37.158779	30.814808
General Business and Public Utility Personal	70.880000	70.880000	70.880000	70.880000	64.880000
Ledgemont Local School District					
Residential/Agricultural Real	20.043876	20.000018	20.000029	20.000023	20.000010
Commercial/Industrial and Public Utility Real	24.858720	24.872377	24.807821	24.807821	24.806377
General Business and Public Utility Personal	51.200000	51.200000	51.200000	51.200000	51.200000
Newbury Local School District					
Residential/Agricultural Real	34.948858	28.162483	28.166314	28.235701	28.261282
Commercial/Industrial and Public Utility Real	37.360705	30.281784	30.286951	30.292346	30.094768
General Business and Public Utility Personal	65.990000	59.290000	59.290000	59.290000	59.290000
Kenston Local School District					
Residential/Agricultural Real	38.231344	38.757420	38.858167	39.268560	39.344751
Commercial/Industrial and Public Utility Real	43.651740	42.544745	42.748959	43.386781	42.960422
General Business and Public Utility Personal	86.270000	86.990000	86.990000	87.190000	87.190000
West Geauga Local School District					
Residential/Agricultural Real	33.687247	33.280117	33.236891	33.418103	33.400009
Commercial/Industrial and Public Utility Real	35.021965	33.787018	33.650372	33.688586	33.400014
General Business and Public Utility Personal	55.820000	55.500000	55.500000	55.700000	55.700000
<b>Overlapping Districts</b>					
Hunting Valley Village					
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Kirtland Public Library					
Residential/Agricultural Real	1.000000	0.999144	1.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	0.000000	0.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	0.000000	0.000000

(continued)

## Geauga County, Ohio

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

	2010	2009	2008	2007	2006
<b>Overlapping Districts (continued)</b>					
Mentor Public Library					
Residential/Agricultural Real	\$1.000000	\$1.098926	\$0.434878	\$0.434535	\$0.473603
Commercial/Industrial and Public Utility Real	1.000000	1.064891	0.463161	0.459262	0.499536
General Business and Public Utility Personal	1.000000	1.100000	0.625000	0.625000	0.625000
Lake County Financing District					
Residential/Agricultural Real	2.259228	2.027473	2.027492	2.034269	2.297237
Commercial/Industrial and Public Utility Real	4.294874	4.429467	4.455231	4.414214	4.867072
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.					
Residential/Agricultural Real	47.326488	47.816083	47.461775	39.600449	41.780704
Commercial/Industrial and Public Utility Real	53.604115	54.407837	53.095787	44.909619	47.094828
General Business and Public Utility Personal	107.700000	108.600000	108.300000	100.400000	100.900000
Riverside L.S.D.					
Residential/Agricultural Real	28.412548	25.984374	25.955679	26.042496	26.944006
Commercial/Industrial and Public Utility Real	26.408130	26.034077	26.017843	26.114442	27.499301
General Business and Public Utility Personal	54.170000	53.780000	53.750000	53.830000	54.550000
Kirtland L.S.D.					
Residential/Agricultural Real	36.409741	34.601921	34.535520	34.289764	33.248545
Commercial/Industrial and Public Utility Real	35.255286	34.908781	34.823275	34.479691	34.050162
General Business and Public Utility Personal	72.200000	71.920000	71.840000	71.690000	70.560000
Madison L.S.D.					
Residential/Agricultural Real	\$25.919959	\$24.185623	\$24.144402	\$24.174498	\$24.841539
Commercial/Industrial and Public Utility Real	24.460979	24.455883	24.595719	24.411270	25.139948
General Business and Public Utility Personal	54.020000	53.910000	53.910000	53.940000	54.550000
Mentor E.V.S.D.					
Residential/Agricultural Real	35.846321	32.824842	32.654177	32.618470	35.002069
Commercial/Industrial and Public Utility Real	42.976475	40.764275	41.489932	41.228424	44.323150
General Business and Public Utility Personal	77.610000	76.890000	76.700000	76.680000	77.280000

(1) Information prior to 2006 is not available.

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

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

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

Source: Geauga County Auditor

## Geauga County, Ohio

### *Property Tax Levies and Collections Last Ten Years (1)*

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
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
2001	15,638,007	15,225,487	97	395,202	15,620,689

(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%	\$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
100	337,307	2.2

## Geauga County, Ohio

### Principal Real Property Taxpayers 2010 and 2001

2010		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$14,014,720	0.46%
WalMart Real Estate	6,691,170	0.22
Cedar Fair LP (Geauga Lake and Wildwater Kingdom)	5,129,260	0.17
KraftMaid Cabinetry Inc.	4,931,960	0.17
HD Development of Maryland	4,281,980	0.14
V & V Lakeshore, Ltd	4,031,740	0.13
Great Lakes Cheese Co. Inc.	4,016,460	0.13
Johnsonite Inc	3,523,110	0.12
Heather Hill Inc.	3,327,730	0.11
Petronzio Management Company	3,288,580	0.11
Totals	\$53,236,710	1.76%
Total Real Property Assessed Valuation	\$3,027,940,300	
2001		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Kraftmaid, Inc.	\$9,368,100	0.45%
Funtime Inc. (Geauga Lake)	6,452,220	0.31
Great Lakes Cheese	3,867,190	0.19
Bonner, Richard	3,018,460	0.15
Petronzio Management	2,610,080	0.13
422 Company LTD	2,531,660	0.12
Tanglewood Square	2,407,790	0.12
Maple Leaf Plaza LLC	2,376,780	0.11
Sidley, R.W., Inc.	2,284,890	0.11
Juster, Joseph K	2,255,300	0.11
Totals	\$37,172,470	1.80%
Total Real Property Assessed Valuation	\$2,069,829,620	

Source: Geauga County Auditor

**Geauga County, Ohio**

*Principal Public Utility Property Taxpayers  
2010 and 2001*

Taxpayer	2010	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$56,056,880	85.40%
American Transmission Systems	6,598,090	10.06
Totals	<u>\$62,654,970</u>	<u>95.46%</u>
Total Public Utility Assessed Valuation	<u>\$65,637,020</u>	

Taxpayer	2001	
	Public Utility Assessed Valuation	Percentage of Public Utility Assessed Valuation
Cleveland Electric Illuminating	\$45,404,040	50.84%
Alltel Telephone Company (Western Reserve Telephone)	13,118,870	14.69
American Transmission Systems, Inc.	7,151,680	8.01
Ohio Bell Telephone Co.	3,440,290	3.85
Totals	<u>\$69,114,880</u>	<u>77.39%</u>
Total Public Utility Assessed Valuation	<u>\$89,308,640</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
2010	93,389	\$8,725,845,523	\$585,000	0.0067%	\$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
2001	91,605	6,610,354,805	1,250,000	0.0189	13.65

(1) US Census Bureau, 2010 Census

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

Source: Geauga County Auditor

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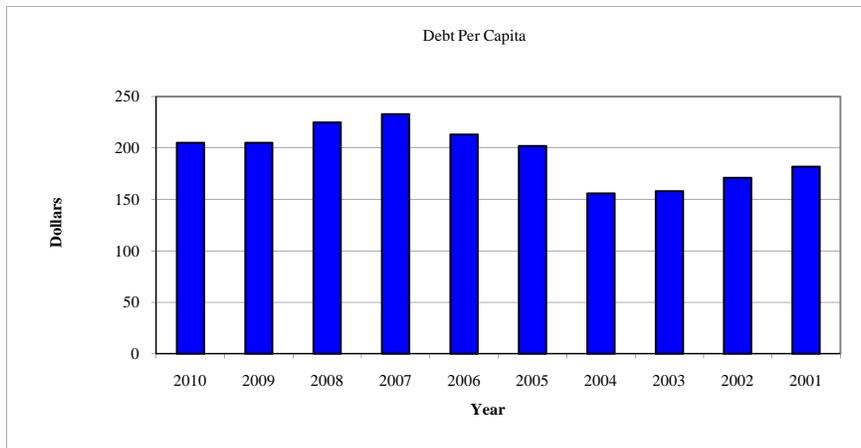
## Geauga County, Ohio

*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	
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
2001	1,250,000	4,317,027	1,600,000	0	0	325,000

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

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Revenue Bonds	OPWC Loans	OWDA Loans			
\$3,484,000	\$236,251	\$12,726,809	\$19,024,393	0.39%	\$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
171,000	472,500	8,561,983	16,697,510	0.49	182



## Geauga County, Ohio

### *Computation of Direct and Overlapping Governmental Activities Debt December 31, 2010*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
<b>The County</b>			
General Obligation Bonds	\$585,000	100.00%	\$585,000
Special Assessment Bonds	1,974,714	100.00	1,974,714
General Obligation Notes	2,691,997	100.00	2,691,997
Capital Leases	17,619	100.00	17,619
<i>Total County</i>	<i>5,269,330</i>		<i>5,269,330</i>
<b>Overlapping</b>			
All Cities wholly within County	915,000	100.00	915,000
All Townships wholly within County	2,204,999	100.00	2,204,999
All School Districts (S.D.) wholly within County	48,085,000	100.00	48,085,000
Cardinal Local S.D.	9,054,980	98.90	8,955,375
Chagrin Falls Exempted Village Local S.D.	24,044,896	38.15	9,173,128
Kirtland Local S.D.	15,044,992	0.70	105,315
Madison Local S.D.	26,256,852	0.30	78,771
Mentor Exempted Village Local S.D.	4,198,655	0.25	10,497
Riverside Local S.D.	3,685,000	0.39	14,372
Hunting Valley Village	5,750,000	12.13	697,475
Geauga Trumbull Joint Solid Waste District	550,000	47.50	261,250
<i>Total Overlapping</i>	<i>139,790,374</i>		<i>70,501,179</i>
Total Applicable to Geauga County	<u>\$145,059,704</u>		<u>\$75,770,509</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 2010 tax year, 2011 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	
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
2001	3,893,892	3,628,642	265,250	5,000	8,800	13,800	19.22

(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

	2010		2009	
	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	\$3,050,600,780	\$3,050,600,780
Debt Limitation	\$75,839,433	\$30,935,773	\$74,765,020	\$30,506,008
Total Outstanding Debt:				
Bonds:				
Revenue	3,484,000	3,484,000	3,522,000	3,522,000
General Obligation	585,000	585,000	650,000	650,000
Special Assessments	1,974,714	1,974,714	2,291,402	2,291,402
OWDA Loans	12,726,809	12,726,809	13,518,819	13,518,819
Notes	2,680,000	2,680,000	3,380,000	3,380,000
OPWC Loan	236,251	236,251	277,501	277,501
Total	21,686,774	21,686,774	23,639,722	23,639,722
Exemptions:				
Self-supporting Debt	12,726,809	12,726,809	13,518,819	13,518,819
Special Assessments	1,974,714	1,974,714	2,291,402	2,291,402
OPWC Loan	236,251	236,251	262,501	262,501
Debt Service Fund Balance	1,512,700	1,512,700	2,145,479	2,145,479
Total	16,450,474	16,450,474	18,218,201	18,218,201
Net Debt	5,236,300	5,236,300	5,421,521	5,421,521
Total Legal Debt Margin	\$70,603,133	\$25,699,473	\$69,343,499	\$25,084,487
Legal Debt Margin as a Percentage of the Debt Limit	93.10%		92.75%	

(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	69,839,433	68,765,020
	<u>\$75,839,433</u>	<u>\$74,765,020</u>

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

Source: Geauga County Auditor

2008		2007		2006	
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>\$3,057,814,960</u>	<u>\$3,057,814,960</u>	<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>	<u>\$3,085,394,810</u>	<u>\$3,085,394,810</u>
\$74,945,374	\$30,578,150	\$74,967,798	\$30,587,119	\$75,634,870	\$30,853,948
129,000	129,000	136,000	136,000	143,000	143,000
0	0	0	0	235,000	235,000
2,592,649	2,592,649	2,873,478	2,873,478	3,138,909	3,138,909
17,851,677	17,851,677	18,412,542	18,412,542	15,878,044	15,878,044
4,980,000	4,980,000	7,345,000	7,345,000	9,000,000	9,000,000
558,751	558,751	315,001	315,001	341,251	341,251
<u>26,112,077</u>	<u>26,112,077</u>	<u>29,082,021</u>	<u>29,082,021</u>	<u>28,736,204</u>	<u>28,736,204</u>
17,851,677	17,851,677	18,412,542	18,412,542	16,113,044	16,113,044
2,592,649	2,592,649	2,873,478	2,873,478	3,138,909	3,138,909
288,751	288,751	315,001	315,001	341,251	341,251
1,396,428	1,396,428	1,702,748	1,702,748	889,674	889,674
<u>22,129,505</u>	<u>22,129,505</u>	<u>23,303,769</u>	<u>23,303,769</u>	<u>20,482,878</u>	<u>20,482,878</u>
<u>3,982,572</u>	<u>3,982,572</u>	<u>5,778,252</u>	<u>5,778,252</u>	<u>8,253,326</u>	<u>8,253,326</u>
<u>\$70,962,802</u>	<u>\$26,595,578</u>	<u>\$69,189,546</u>	<u>\$24,808,867</u>	<u>\$67,381,544</u>	<u>\$22,600,622</u>
<u>94.69%</u>		<u>92.29%</u>		<u>89.09%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	68,945,374		68,967,798		69,634,870
	<u>\$74,945,374</u>		<u>\$74,967,798</u>		<u>\$75,634,870</u>

(continued)

## Geauga County, Ohio

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

	2005		2004	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$2,734,133,940	\$2,734,133,940	\$2,695,240,230	\$2,695,240,230
Debt Limitation	\$66,853,349	\$27,341,339	\$65,881,006	26,952,402
Total Outstanding Debt:				
Bonds:				
Revenue	150,000	150,000	156,000	156,000
General Obligation	520,000	520,000	795,000	795,000
Special Assessments	3,388,962	3,388,962	3,628,656	3,628,656
OWDA Loans	14,080,314	14,080,314	8,623,643	8,623,643
Notes	10,650,000	10,650,000	7,500,000	7,500,000
OPWC Loan	367,500	367,500	393,750	393,750
Total	29,156,776	29,156,776	21,097,049	21,097,049
Exemptions:				
Self-supporting Debt	14,600,314	14,600,314	9,415,457	9,415,457
Special Assessments	3,388,962	3,388,962	3,628,656	3,628,656
OPWC Loan	367,500	367,500	393,750	393,750
Debt Service Fund Balance	768,433	768,433	923,951	923,951
Total	19,125,209	19,125,209	14,361,814	14,361,814
Net Debt	10,031,567	10,031,567	6,735,235	6,735,235
Total Legal Debt Margin	\$56,821,783	\$17,309,773	\$59,145,772	\$20,217,167
Legal Debt Margin as a Percentage of the Debt Limit	84.99%		89.78%	
(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		60,853,349		59,881,006
		\$66,853,349		\$65,881,006
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2003		2002		2001	
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>\$2,622,026,340</u>	<u>\$2,622,026,340</u>	<u>\$2,369,803,550</u>	<u>\$2,369,803,550</u>	<u>\$2,307,905,460</u>	<u>\$2,307,905,460</u>
\$64,050,659	\$26,220,263	\$57,745,089	\$23,698,036	\$56,197,637	\$23,079,055
161,000	161,000	166,000	166,000	171,000	171,000
1,055,000	1,055,000	1,320,000	1,320,000	1,575,000	1,575,000
3,865,474	3,865,474	4,096,573	4,096,573	4,317,027	4,317,027
8,111,521	8,111,521	8,384,537	8,384,537	8,561,983	8,561,983
6,175,000	6,175,000	3,475,000	3,475,000	3,775,000	3,775,000
420,000	420,000	446,250	446,250	472,500	472,500
<u>19,787,995</u>	<u>19,787,995</u>	<u>17,888,360</u>	<u>17,888,360</u>	<u>18,872,510</u>	<u>18,872,510</u>
8,726,521	8,726,521	9,090,787	9,090,787	9,057,983	9,057,983
3,865,474	3,865,474	4,096,573	4,096,573	4,317,027	4,317,027
420,000	420,000	446,250	446,250	472,500	472,500
2,545,526	2,545,526	1,944,961	1,944,961	1,450,226	1,450,226
<u>15,557,521</u>	<u>15,557,521</u>	<u>15,578,571</u>	<u>15,578,571</u>	<u>15,297,736</u>	<u>15,297,736</u>
<u>4,230,474</u>	<u>4,230,474</u>	<u>2,309,789</u>	<u>2,309,789</u>	<u>3,574,774</u>	<u>3,574,774</u>
<u>\$59,820,185</u>	<u>\$21,989,789</u>	<u>\$55,435,300</u>	<u>\$21,388,247</u>	<u>\$52,622,863</u>	<u>\$19,504,281</u>
<u>93.40%</u>		<u>96.00%</u>		<u>93.64%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	58,050,659		51,745,089		50,197,637
	<u>\$64,050,659</u>		<u>\$57,745,089</u>		<u>\$56,197,637</u>

## Geauga County, Ohio

### *Demographic Statistics Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2010	93,389	\$4,898,843,255 (4)	\$52,456	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
2001	91,605	3,434,246,000	37,490	13,278

(1) US Census Bureau, 2010 Census

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

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

(4) 2010 data not yet released. Estimation based on average increase over the last 10 years.

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
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
226.7	3.4	4.4	4.7

## Geauga County, Ohio

### *Ten Largest Employers 2010 and 2001*

2010				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,333	2.63%
University Hospital Health Systems	Hospital/Health Care	1930	1,169	2.31
Geauga County	Government	1806	1,070	2.12
WalMart	(a) Retailer	1962*	832	1.65
Giant Eagle	(b) Retailer	1931*	665	1.31
Dillen Products	Manufacturer	1985	650	1.29
Great Lakes Cheese	Cheese Packager	1958	578	1.14
Kenston Local School District	School District	---	492	0.97
Chardon Local School District	School District	---	375	0.74
West Geauga School District	School District	---	280	0.55
Total			7,444	14.71%
Total County Civilian Workforce			50,600	

2001				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Six Flags, Inc.	Amusement Park	(1) 1890	4,307	8.74%
Kraftmaid, Inc.	Manufacturer	1969	2,908	5.90
Geauga County	Government	1806	1,047	2.12
Duramax, Inc.	Manufacturer	1895	720	1.46
University Hospital Health Systems	Hospital/Health Care	1936	615	1.25
Dillon Products, Inc.	Manufacturer	1984	539	1.09
Great Lakes Cheese	Cheese Packager	1958	505	1.02
Mercury Plastics	Manufacturer	1965	280	0.57
Kinetico Inc.	Manufacturer	1970	271	0.55
Poly One Corporation	Manufacturer	1957	251	0.51
Total			11,443	23.21%
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 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	Agricultural/Residential		Real Property Value		Tax Exempt (3)
	Agricultural/Residential	Commercial/Industrial			Agricultural/Residential	Commercial/Industrial			
2010 (2)	\$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		
2001	51,789,660	7,769,940	59,559,600	255,568,000	1,858,913,140	210,916,480	155,596,620		

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

(2) Represents the 2009 tax year 2010 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 Nine Years (1)

	2010	2009	2008	2007
<b>Government Activities</b>				
Legislative and Executive				
General	98	102	109	105
Real Estate Assessment	21	12	19	18
Delinquent Tax Collector	10	8	8	4
Community Development Admin.	4	4	6	5
Judicial				
General	66	68	67	69
Law Library	1	0	0	0
Common Pleas Mediation	1	0	0	0
Certificate of Title	8	6	7	7
CASA	4	5	5	4
Intensive Supervision	2	2	2	2
Care and Custody	4	4	4	6
Court Technology	2	2	2	2
Public Safety				
General	167	169	166	171
911 Program	9	2	9	0
800 System Communication	2	2	2	1
Youth Center	0	0	0	17
Victim Witness	1	1	1	2
Education and Enforcement	1	1	1	1
D.A.R.E.	2	0	2	2
Miscellaneous	7	6	6	8
Public Works				
General	3	3	3	3
Motor Vehicle and Gas Tax	58	59	56	58
Human Services				
General	8	8	8	8
Developmental Disabilities	275	285	281	300
Child Support Enforcement	13	13	13	13
Transportation Administration	29	26	26	27
Aging	32	29	30	31
County Home	17	17	17	18
Public Assistance	72	73	71	72
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	4	5	5	4
<b>Business-Type Activities</b>				
Water Resources	34	34	36	36
Water District	3	3	3	3
Storm Water	1	1	1	1
<b>Agencies</b>	<u>106</u>	<u>125</u>	<u>109</u>	<u>113</u>
<b>TOTALS</b>	<u>1,070</u>	<u>1,080</u>	<u>1,080</u>	<u>1,116</u>

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

2006	2005	2004	2003	2002
100	94	100	98	101
18	17	13	13	15
4	2	6	3	7
4	4	3	3	3
64	62	61	57	57
0	0	0	0	0
0	0	0	0	0
7	7	7	6	7
5	5	4	4	4
2	2	2	2	2
4	5	5	7	4
2	2	2	1	0
162	156	148	143	147
3	4	4	4	4
1	4	4	4	4
19	16	21	22	14
2	2	2	2	2
1	1	2	2	6
0	2	1	0	2
6	8	5	2	6
3	3	3	4	4
58	59	56	60	59
7	8	8	9	8
308	300	330	350	323
13	13	12	14	13
23	27	27	27	29
32	33	38	33	31
17	16	15	17	17
61	63	61	58	62
5	5	5	5	5
4	3	4	3	4
35	34	35	35	37
3	3	3	3	3
1	1	1	1	0
112	113	111	113	110
1,086	1,074	1,099	1,105	1,090

## Geauga County, Ohio

### *Capital Asset Statistics by Function/Program Last Eight Years (1)*

	2010	2009	2008	2007	2006	2005	2004	2003
<b>Government Activities</b>								
General Government								
Legislative and Executive								
Auditor's Vehicles	2	3	3	2	0	0	0	0
Commissioner's Vehicles	1	1	1	1	1	1	1	1
Prosecutor's Vehicles	1	1	1	1	1	1	1	1
Maintenance Vehicles	7	7	7	7	7	6	3	3
Commissioner Owned Buildings	45	45	45	45	45	45	45	45
Judicial								
Juvenile Court Vehicles	1	1	1	1	1	1	2	1
Care and Custody Vehicles	1	1	1	1	1	1	0	0
Public Safety								
Building Department Vehicles	4	4	4	4	4	4	4	4
Coroner's Vehicles	1	1	1	1	1	1	1	1
Sheriff's Vehicles	75	73	77	69	69	56	57	51
911 Program Vehicles	0	0	0	0	1	1	1	2
Youth Center Vehicles	0	0	0	1	1	1	1	1
Public Works								
Number of Bridges	186	186	186	186	186	186	186	186
Lane Miles of Bridges	227.6	227.6	227.6	227.6	227.6	227.6	227.6	227.6
Engineer's Vehicles	52	51	50	48	49	49	48	50
Human Services								
Veterans Service's Vehicles	1	1	1	1	1	1	1	1
Developmental Disabilities Vehicles	26	25	24	24	31	30	30	29
Children's Services Levy Vehicles	4	4	2	2	2	1	0	1
Child Support Enforcement Vehicles	1	1	1	1	1	1	1	0
Transportation Administration Vehicles	23	23	24	21	21	21	21	21
Aging Department Vehicles	5	5	5	5	4	5	5	2
County Home Vehicles	1	1	1	1	1	1	1	2
Public Assistance Vehicles	6	6	6	6	7	7	5	4
Health Services								
Mental Health Vehicles	1	1	1	1	1	1	1	1
Dog and Kennel Vehicles	2	2	3	2	2	2	1	2
Mental Health Owned Buildings	5	5	5	5	5	5	5	5
<b>Business-Type Activities</b>								
Water Resources Vehicles	38	36	35	35	34	34	34	33
Water Resources Owned Buildings	1	1	1	1	1	1	1	1
Water District Vehicles	5	5	5	6	5	4	4	4
<b>Agencies</b>								
Emergency Management Vehicles	2	2	2	2	3	3	2	1

(1) Information prior to 2003 not available

Source: Geauga County Capital Asset Records

## Geauga County, Ohio

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

	2010	2009	2008	2007	2006
<b>Government Activities</b>					
Legislative and Executive					
Auditor					
Parcels Transferred	2,565	2,689	2,912	4,077	4,508
Accounting Warrants (checks) Issued (#)	26,483	27,156	28,091	28,518	28,874
Accounting Warrants (checks) Issued (\$)	\$490,087,568	\$493,968,824	\$492,136,017	\$504,712,133	\$486,599,560
Board of Elections					
Registered Voters	65,507	64,064	66,715	64,071	63,288
Voter Turnout in November	38,101	32,696	51,674	24,161	40,853
Percentage of Voter Turnout	58.16%	51.04%	77.45%	37.71%	64.55%
Recorder					
Deeds Filed	2,756	2,348	2,601	3,113	4,114
Mortgages Filed	4,221	4,708	4,216	5,919	7,195
Judicial					
Common Pleas Court Cases					
Civil	1,165	1,149	1,074	1,043	1,000
Criminal	181	151	178	176	186
Domestic	390	422	393	401	398
Felony Indictments	171	144	165	180	182
Judgment Liens	2,619	2,529	2,872	1,953	2,712
Public Safety - Sheriff's Department Activity					
Phone Calls Received by Communications Center	115,686	82,354	144,375	139,375	141,121
Traffic Citations Issued	2,732	2,801	2,266	2,861	3,628
Operating a Motor Vehicle while Intoxicated (OMVI) Arrest	207	206	206	262	245
Criminal Cases Processed	2,091	1,888	1,306	772	1,635
Domestic Violence Arrests	57	76	97	183	69
Drug Offenses	82	177	163	107	125
Juvenile Offenses	173	269	120	274	146
Assaults	228	82	56	51	45
Vehicular Homicide	2	0	2	0	1
Total Beds in the Safety Center	182	182	182	182	182
Inmates Received and Processed	1,277	1,446	1,884	6,662	2,920
Total Meals Served	56,677	59,187	111,911	129,146	97,005
Health Services - Dog and Kennel					
Dogs Licensed	12,993	12,885	12,685	13,491	13,503
Number of Penalties Assessed	943	986	608	1,119	638
Replacement Tags Issued	55	40	49	42	59
Kennels	49	58	80	410	480
Number of Kennel Penalties Assessed	1	5	3	1	6
<b>Business-Type Activities</b>					
Water Resources					
Sewer Customer Accounts	7,522	7,474	7,240	7,193	5,400
Gallons of Wastewater Treated	696,000,000	708,000,000	775,400,000	743,000,000	700,000,000
Miles of Sewer Lines Maintained	132	130	122	135	130
Facilities Maintained	58	56	56	56	54
Water District					
Water Customer Accounts	644	606	521	541	600
Miles of Water Lines Maintained	29	27	24	32	30
Facilities Maintained	6	6	6	6	6

(1) Information prior to 2006 is not available.

Sources: Various Geauga County Departments

# Geauga County, Ohio

*Miscellaneous Statistics*  
*December 31, 2010*

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Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	86.0
State Highways	186.5
County Highways	227.6
Communications	
2 Radio Stations - WKSU - FM 89.1 WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf 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, 2010*

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

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

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

<u>Name</u>	<u>Term</u>
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 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  
SEPTEMBER 13, 2011