

**GEAUGA COUNTY FINANCIAL CONDITION
GEAUGA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2006



Mary Taylor, CPA
Auditor of State

GEAUGA COUNTY
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GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2006

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	Federal CFDA Number	Pass-Through Entity Number	Receipts	Disburse- ments
U.S. DEPARTMENT OF AGRICULTURE				
Passed-Through Ohio Department of Education: National School Lunch Program	10.555	N/A	2,512	5,712
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,512	5,712
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed-Through Ohio Department of Development: Community Development Block Grant/Small Cities Program:				
Formula program	14.228	B-F-04-026-1	0	39,485
	14.228	B-F-05-026-1	173,381	162,919
Water/Sanitary Sewer	14.228	B-W-00-026-1	449,737	597,900
CDBG Housing	14.228	B-C-05-026-1	46,075	45,361
CDBG/ new Horizons Fair Housing Assistance	14.228	B-N-06-026-1	0	1,000
Subtotal CFDA 14.228			669,193	846,665
Supportive Housing Program	14.238	OH16C50-7028	55,649	55,649
	14.238	OH16C40-7024	9,939	15,383
Subtotal CFDA 14.238			65,588	71,032
HOME Investment in Affordable Housing	14.239	B-C-05-026-2	314,638	198,181
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,049,419	1,115,878
U.S. DEPARTMENT OF JUSTICE				
Passed-Through Ohio Attorney General's Office: Victims of Crime	16.575	06VAGENE005T	50,144	56,776
	16.575	07VAGENE005T	11,805	9,954
	16.575	06VADSCE480	20,436	24,233
	16.575	07VADSCE480	4,168	8,434
Subtotal CFDA 16.575			86,553	99,397
Passed-Through the Office of Criminal Justice Services: Victims of Crime Act	16.579	06VAGENNE554	25,381	52,587
	16.579	07VAGENNE554	5,754	16,393
Prosecutor's Criminal Investigator	16.579	2003-DG-B0V-7468	2,382	929
Regional WMD First Responders	16.579	2005-JG-LLE-5108	20,000	23,207
Subtotal CFDA 16.579			53,517	93,116
U.S. Marshall Northern Ohio Violent Fugitive Task Force	16.580	2006-DD-BX-0230	6,761	6,761
Violence Against Women Act	16.588	03-WF-VA2-8214A	13,864	0
	16.588	05-WF-VA2-8214	44,001	78,481
Subtotal CFDA 16.588			57,865	78,481
Bullet Proof Vest Partnership	16.607	2005	6,325	0
	16.607	2006	0	10,250
Subtotal CFDA 16.607			6,325	10,250
Prosecutor's Criminal Investigator	16.738	2005-JG-D01-6468	60,000	60,000
Direct Program; Federal Forfeiture Program	16.xxx	N/A	35,725	35,725
TOTAL U.S. DEPARTMENT OF JUSTICE			306,746	383,730

GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2006

U.S. DEPARTMENT OF LABOR

Passed-Through Workforce Investment Act - Area 19 :				
Geauga, Ashtabula, Portage Partnership Inc. (GAAP Inc):				
Workforce Investment Act - Adult Programs	17.258	N/A	191,651	191,651
Workforce Investment Act - Youth Activities	17.259	N/A	86,111	86,111
Workforce Investment Act - Dislocated Workers	17.260	N/A	147,998	147,998

TOTAL U.S. DEPARTMENT OF LABOR **425,760** **425,760**

U.S. DEPARTMENT OF TRANSPORTATION

Passed-Through Northeast Ohio Areawide Coordinating Agency (NOACA):				
Airport				
	20.106	3-39-0054-0703	900	900
	20.106	3-39-0054-1006	26,980	26,980
	20.106	3-39-0054-0905	8,210	8,210
Subtotal CFDA 20.106			36,090	36,090

Passed-Through Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:				
Highway Planning Commission				
	20.205	N/A	1,258,094	1,258,094

Rural Transit Operating Project				
	20.509	RPT-0028-025-062	134,803	168,504
	20.509	RPT-4028-023-051	71,677	0
	20.509	RPT-4028-022-061	431,826	431,826
Subtotal CFDA 30.509			638,306	600,330

TOTAL U.S. DEPARTMENT OF TRANSPORTATION **1,932,490** **1,894,514**

FEDERAL EMERGENCY MANAGEMENT AGENCY

Passed-Through The Ohio Emergency Management Agency:				
FEMA Performance Grant				
	97.024	FY06	7,000	7,000

TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY **7,000** **7,000**

U.S. ELECTION ASSISTANCE COMMISSION

Passed-Through The Ohio Secretary of State:				
Help America Vote Act				
	90.401	E06-0102-24	951,527	951,527
Voter Education and Poll Worker Training Grant				
	39.011	05-SOS-HAVA-28	0	8,816

TOTAL U.S. ELECTION ASSISTANCE COMMISSION **951,527** **960,343**

U.S. DEPARTMENT OF HOMELAND SECURITY

Passed-Through Ohio Department of Emergency Management :				
Pre-Disaster Mitigation Planning				
	83.557	K348	8,081	0
State Domestic Preparedness Equipment				
	97.004	L081	117,093	115,590
Disaster Assistance				
	97.042	M240	38,851	0

TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY **164,025** **115,590**

U.S. DEPARTMENT OF EDUCATION

Passed-Through the Ohio Department of Education :				
Title VI-B, Special Education:				
Assistance to States for Education of Handicapped Children				
	84.027	065995-Part B 06	117,524	0
	84.027	065995-Part B 07	13,089	130,889
Subtotal CFDA 84.027			130,613	130,889

Preschool Grant Section 619 Entitlement				
	84.173	065995-FY06	49,125	0
	84.173	065995-FY07	5,089	50,888
Subtotal CFDA 84.173			54,214	50,888

ESEA Title VI Innovative Education Program				
	84.298	065995-C2-S1-06	356	452
	84.298	065995-C2-S1-07	19	0
Subtotal CFDA 84.298			375	452

Total Special Education Cluster 185,202 182,229

Passed through Ohio Department of Health:				
Special Education Grants for Infants and Families with Disability				
	84.181	28-1-002-1-EG06	17,410	37,289
	84.181	28-1-002-1-EG07	28,563	11,716
Subtotal CFDA 84.181			45,973	49,005

GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2006

U.S. DEPARTMENT OF EDUCATION (Cont.)

Passed-Through the Department of Alcohol and Drug Addiction :					
Services - DARE Project	84.186B	28-3144-00-DFSDAR-06-9095		45,000	22,500
TOTAL U.S. DEPARTMENT OF EDUCATION				276,175	253,734

U.S. DEPARTMENT HEALTH AND HUMAN SERVICES

Passed Through Ohio Department of Health and Human Services:					
Promoting Safe and Stable Families	93.670	FY06		74,054	100,696
	93.670	FY07		29,115	39,513
Subtotal CFDA 93.670				103,169	140,209
Passed Through Ohio Department of Development - Office of Community Services					
Passed through WRAAA:					
HEAP	93.568	FY06		2,793	1,254
	93.568	FY07		318	2,269
Passed Through the Ohio Department of Development:					
Low Income Home Energy Assistance Block Grant	93.568	05-HA-152		0	21,145
	93.568	06-HA-152		22,077	2,960
	93.568	07-HA-252		6,866	739
HEAP Crisis Cooling Grant	93.658	06-HC-252		3,480	3,480
HEAP Winter Emergency Crisis Grant	93.568	06-HE-252		79,057	69,341
	93.568	07-HE-252		44,000	27,975
Subtotal CFDA 93.568				158,591	129,163
Passed Through the Geauga Community Action Council:					
Community Services Block Grant	93.569	05-325BG		15,018	30,244
	93.569	06-325BG		76,211	69,774
Subtotal CFDA 93.569				91,229	100,018
Passed Through the Western Reserve Area Agency on Aging:					
Special Programs for Aging - Title III-B	93.044	FY05		20,291	1,500
	93.044	FY05		169,282	169,282
Subtotal CFDA 93.044				189,573	170,782
Special Programs for Aging - Title III-D	93.043	FY05		558	0
	93.043	FY06		5,858	8,224
Subtotal CFDA 93.043				6,416	8,224
Passed Through the Ohio Department of Mental Retardation and Developmental Disabilities:					
Social Services Block Grant	93.667	FY06		28,675	29,072
	93.667	FY07		32,886	32,127
Subtotal CFDA 93.667				61,561	61,199
Passed Through the Ohio Department of Mental Health:					
All Hazard	93.003	FY06		2,032	2,032
Network of Care	93.243	FY06		0	4,554
Family and Systems Team Dollars	93.556	19-CS-06-01		14,552	28,250
	93.556	19-CS-07-01		6,636	8,891
Subtotal CFDA 93.556				21,188	37,141
Early Childhood Mental Health Consultation	93.950	FY 06		39,231	39,231
	93.950	FY 07		19,616	4,648
Subtotal CFDA 93.590				58,847	43,879

GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2006

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

Passed Through Ohio Department of Mental Health: (Cont.)				
Community Plan Block Grant	93.958	FY06	38,982	0
	93.958	FY07	19,718	38,982
Prevention	93.958	FY06	10,000	9,548
Subtotal CFDA 93.958			<u>68,700</u>	<u>48,530</u>
Social Services Block Grant	93.667	FY 06	33,588	971
	93.667	FY 07	12,318	41,375
Subtotal CFDA 93.667			<u>45,906</u>	<u>42,346</u>
Medical Assistance Grant	93.767	FY06	101,674	105,963
Passed Through the Ohio Department of Alcohol and Drug Addiction Services:				
Drug and Alcohol Medicaid Title XIX	93.767	FY06	51,095	45,505
Subtotal CFDA 93.767			<u>152,769</u>	<u>151,468</u>
Passed Through Ohio Department of Mental Health: (Cont.)				
Medical Assistance Grant	93.778	FY06	761,233	748,158
Passed Through the Ohio Department of Alcohol and Drug Addiction Services:				
Medical Assistance Grant	93.778	FY06	120,526	120,269
Passed Through the Ohio Department of Human Services and then through Ohio Department of Mental Retardation and developmental Disabilities:				
Community Alternative Funding System (CAFS)	93.778	FY06	1,186,171	1,186,171
			<u>2,067,930</u>	<u>2,054,598</u>
Drug Free Community Coalition	93.959	FY06	45,000	22,500
	93.959	FY07	22,500	22,500
Substance Abuse Prevention and Treatment Block Grant	93.959	FY06	136,142	66,323
	93.959	FY07	179,524	238,109
Subtotal CFDA 93.959			<u>383,166</u>	<u>349,432</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,411,077</u>	<u>3,343,575</u>
TOTAL FEDERAL AWARDS			<u>8,526,731</u>	<u>8,505,836</u>

GEAUGA COUNTY

**NOTES TO THE SUPPLEMENTAL SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2006**

- (A) The accompanying supplemental schedule of expenditures of federal awards includes the federal grant activity of Geauga County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.
- (B) Community Development receives the monies directly from HUD through drawdowns.
- (C) Geauga Community Action Council, Inc. receives the grant monies, and Job and Family Services is the subrecipient from them (CFDA # 93.569).
- (D) 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, 2006, the total amount of loans outstanding was \$3,053,936.
- (E) 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, .259, and .260)

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Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

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

We noted certain matters that we reported to the County's management in a separate letter dated June 26, 2007.

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 did note certain noncompliance or other matter that we reported to the County's management in a separate letter dated June 26, 2007.

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

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

Mary Taylor, CPA
Auditor of State

June 26, 2007



Mary Taylor, CPA

Auditor of State

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Geauga County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Geauga County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with 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 expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Supplemental Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Geauga County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 26, 2007. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying supplemental schedule of expenditures of federal awards 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 Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 26, 2007

**GEAUGA COUNTY
JUNE 30, 2006**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

1. SUMMARY OF AUDITOR ' S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant – CFDA # 14.228 Highway Planning and Construction – 20.205 Help America Vote – 90.401 Rural Transit Operating Project – 20.509 Medical Assistance Grant – 93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



Tracy A. Jemison, AAS
Gauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. McCaffrey
Chief Deputy Auditor

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Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2006

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Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2006

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Tracy A. Jemison, AAS

Geauga County Auditor

June 26, 2007

To the Citizens of Geauga County
and to The Board of County Commissioners:
the Honorable Craig Albert,
the Honorable Mary Samide, and
the Honorable William Young:

As Geauga County Auditor, I am pleased to present Geauga County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2006. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Geauga County's MD&A can be found immediately following the independent accountants' report.

Reporting Entity

Geauga County (the "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) 279-1600, 834-1856, 564-7131 FAX: (440) 279-2184

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

Proudly serving the residents of Geauga County

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

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 County Auditor and 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. Other elected officials are the Clerk of Courts, the Recorder, the Sheriff, the Engineer, three Common Pleas Court Judges, and the County Coroner.

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

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

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

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

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

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

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

A complete discussion of the County's reporting entity is provided in Notes 1, 11, 12, 13 and 14.

Economic Condition and Outlook

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.

According to the U.S. Census Bureau, Geauga County's population is estimated at 95,676 for 2006, which represents a 17.9 percent increase from the 1990 census figure of 81,129. The 2006 unemployment rate for the County was 4.4 percent, while the State and National averages were 5.5 percent and 4.6 percent respectively. The County's unemployment rate continues to rank Geauga County within the twenty-five lowest in the State of Ohio.

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, Cleveland State University, Lakeland Community College, Ursuline College and the University of Akron.

The County is experiencing continuous planned growth. In 2006, the County Building Regulation Department issued a total of 1,501 building permits with an estimated value upon completion of \$136,895,684. Of this total, 256 permits were residential with an estimated value upon completion of \$78,831,051, and 1,245 were all other classes of property with an estimated value upon completion of \$58,064,633.

Because the County supports industrial expansion of local businesses, the Geauga County Revolving Loan Fund assisted 6 companies in 2006 with low interest loans totaling \$680,000, retaining 64 jobs and creating 31 additional jobs. In addition, the Geauga County Board of Commissioners created and funded the Local Revolving Loan Fund and assisted one company in 2006 in the amount of \$200,000.

Major Initiatives

In 2006, The Department of Community Development, through a Formula Grant, demolished three buildings in Chardon to allow for sufficient parking for citizens who work and shop in the heart of the City, renovated a home owned by Maple Leaf Community Residences to allow bathroom access for disabled residents living there, provided an asphalt parking lot and walkway as well as picnic tables and a playground area at the newly created Aquilla Village Park, repaired an unsafe culvert and faulty drainage system at Chagrin Falls Community Center, and created an Infrastructure Plan to benefit low to moderate residents in the future.

Through a Community Housing Improvement Grant, the department partnered with Habitat for Humanity to build two new homes for low income residents, provided emergency repair to seven low income households and total home renovation to two low to moderate households, and provided six families with downpayment and rehabilitation loans, along with credit counseling County-wide in connection with foreclosures, predatory lending, identity theft, reverse mortgages, and home purchase/budgeting. In addition, through the infrastructure loan program, seven families received interest free ten year loans to upgrade their septic systems.

In 2006, the Office of the Geauga County Engineer completed the improvements on approximately twenty-three miles of roadway. Six bridges were replaced and one was rehabilitated. The total cost for the work performed in 2006 totaled approximately \$4.5 million. The County was able to utilize about \$1.6 million of State and Federal aid to accomplish these road and bridge improvements.

Major reconstruction was completed on sections of Clay Street and Rapids Road. A portion of Clay Street, a former township road, was paved and added to the County highway system. Asphalt resurfacing projects were completed for portions of Claridon Troy Road, Auburn Road, Old State Road, Thwing Road and Kile Road. Major culverts were replaced on Jug Street in anticipation of a \$1.7 million major reconstruction project for 2007. Bridge replacement work was completed on Heath Road, Hubbard Road, Taylor Wells Road, Williams Road and Short Road. Major rehabilitation occurred on the Belle Vernon Drive bridge.

Department Focus

The Geauga County Dog Shelter & Warden's Office (the Shelter) is a County run facility that helps reunite lost dogs with their owners. Like other shelters and Humane Societies, our goal is to find good homes for every adoptable animal that is homeless. Since the beginning of 2003, the shelter has reunited or adopted 97 percent of the animals who have found their way to our door.

A common myth about dog shelters is that dogs are only held for only three days. This is false, there are no limits on the time that we will allow a dog to stay in our Shelter. As long as we have the space, and the health of the animal is good, we will keep them as long as it takes to find them the proper home. Another myth that plagues our Shelter is that we use tax dollars to run the facility. This too is false, the Shelter is designed to be self-supportive from the charges for services it receives. Our facility is run by the amount of money brought in through the sale of dog licenses, adoption fees and donations.

Financial Information

Basis of Accounting

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than generally accepted accounting principles (GAAP). For financial reporting purposes, the records are converted to the modified and full accrual basis for all applicable funds. On modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

The basis of accounting and presentation of the various funds used by Geauga County are fully described in Note 2 to the basic financial statements. Additional budgetary information can be found in Note 4.

Internal Controls

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation. The County utilizes a fully automated accounting system as well as automated systems for control of capital assets and payroll. These systems, along with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary Control

The Board of County Commissioners adopts an annual appropriation measure for the County at the end of December for the coming year. This appropriation is sometimes called a temporary appropriation. Usually by mid-February, but no later than April 1, an annual appropriation is approved which takes into consideration the balances left from the prior year as well as any revisions in revenue estimates for the year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and, in many cases, by the Commissioners for departments under their control and are encumbered prior to their release to vendors. Those purchase orders that exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

Financial Condition

This is the fifth year the County has prepared financial statements following GASB Statement 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” GASB 34 created new basic financial statements for reporting on the County’s financial activities as follows:

Government wide financial statements These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government wide statements distinguish between those activities of the County that are governmental and those that are considered business type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this new reporting model, management is responsible for preparing Management’s Discussion and Analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County’s finances for 2006. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

Financial Highlights – Fiduciary Fund

Fiduciary funds account for assets held by Geauga County as an agent for individuals, private organizations, and/or other governmental units. The fiduciary funds the County maintains are agency funds. At year end the assets totaled \$192,836,340. The County uses agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the District Board of Health, Families and Children First Council, Geauga County Park District, Emergency Management, Soil and Water, and Geauga/Trumbull Solid Waste District.

Cash Management

During the year ended December 31, 2006, the County's cash resources were divided into bank deposits and short-term investments.

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and simplified accountability. Among the County's many investments, Geauga County participates in the State Treasurer's Investment Pool of Ohio (STAR Ohio). This Statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. In addition to STAR Ohio, the Treasurer invests in U.S. Government Securities and securities issued by U.S. Government Agencies. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law.

Risk Management

In 1990, the County began purchasing insurance from CORSA (County Risk Sharing Authority, Inc.) for all of its insurance coverage, including general liability insurance. To the extent any losses are not covered by insurance, the County has the ability to issue general obligation bonds to pay such costs.

The County carries elected officials' liability insurance and law enforcement liability insurance. The County also maintains property insurance coverage. In addition, the County maintains Workers' Compensation for all employees by paying premiums to the State of Ohio.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2006, by our independent auditor, Mary Taylor, CPA, Auditor of State. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

Awards

The Government Finance Officers Association (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, 2005. This was the seventeenth year Geauga County received the prestigious award which is the highest form of recognition in the area of state and local government financial reporting. The County is proud to have earned the award in its seventeenth successive submittal to the program.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report that conforms to program standards. The report must also conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are again submitting it to the GFOA to determine its eligibility for the award.

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.

Acknowledgments

The preparation and publication 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, 2006. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

Planning, coordinating, compiling and completing this report have been the responsibilities of Chief Deputy Auditor, Beth McCaffrey. I gratefully acknowledge her dedication and professionalism as well as those of the other members of the County Auditor's staff including Ron Leyde, Susan Kotapish, Jeff Nokes, and Bob Kolcum, our resident artist.

Sincerely,

A handwritten signature in black ink, appearing to read "Tracy A. Jemison". The signature is fluid and cursive, with a prominent initial "T" and "J".

Tracy A. Jemison, AAS
Gauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2006

Board of Commissioners

**Mary Samide
Craig Albert
William Young**

Auditor

Tracy A. Jemison

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

Mary Margaret McBride

Sheriff

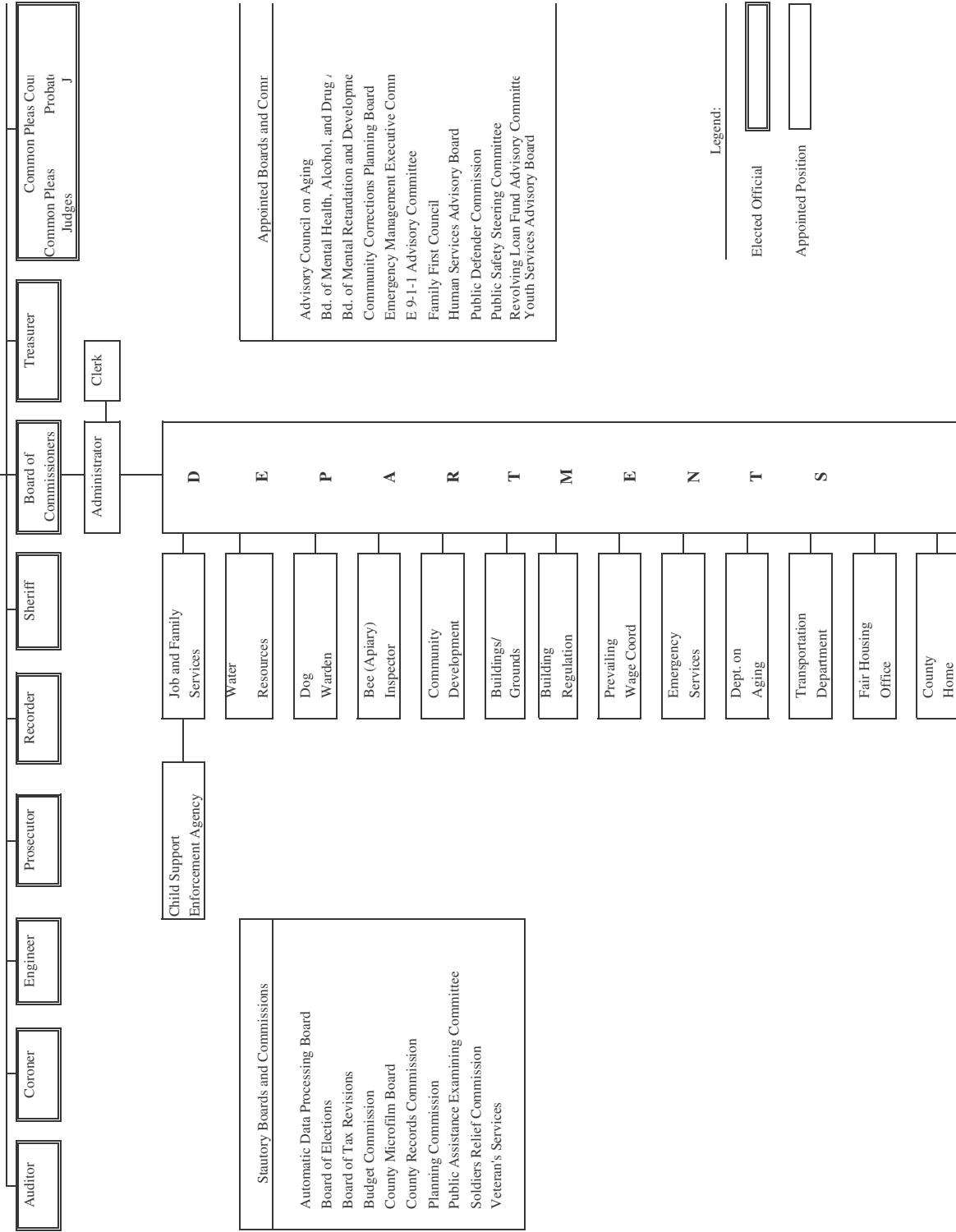
Daniel C. McClelland

Treasurer

Christopher P. Hitchcock

COUNTY ORGANIZATION

CITIZENS, Geauga County, Ohio

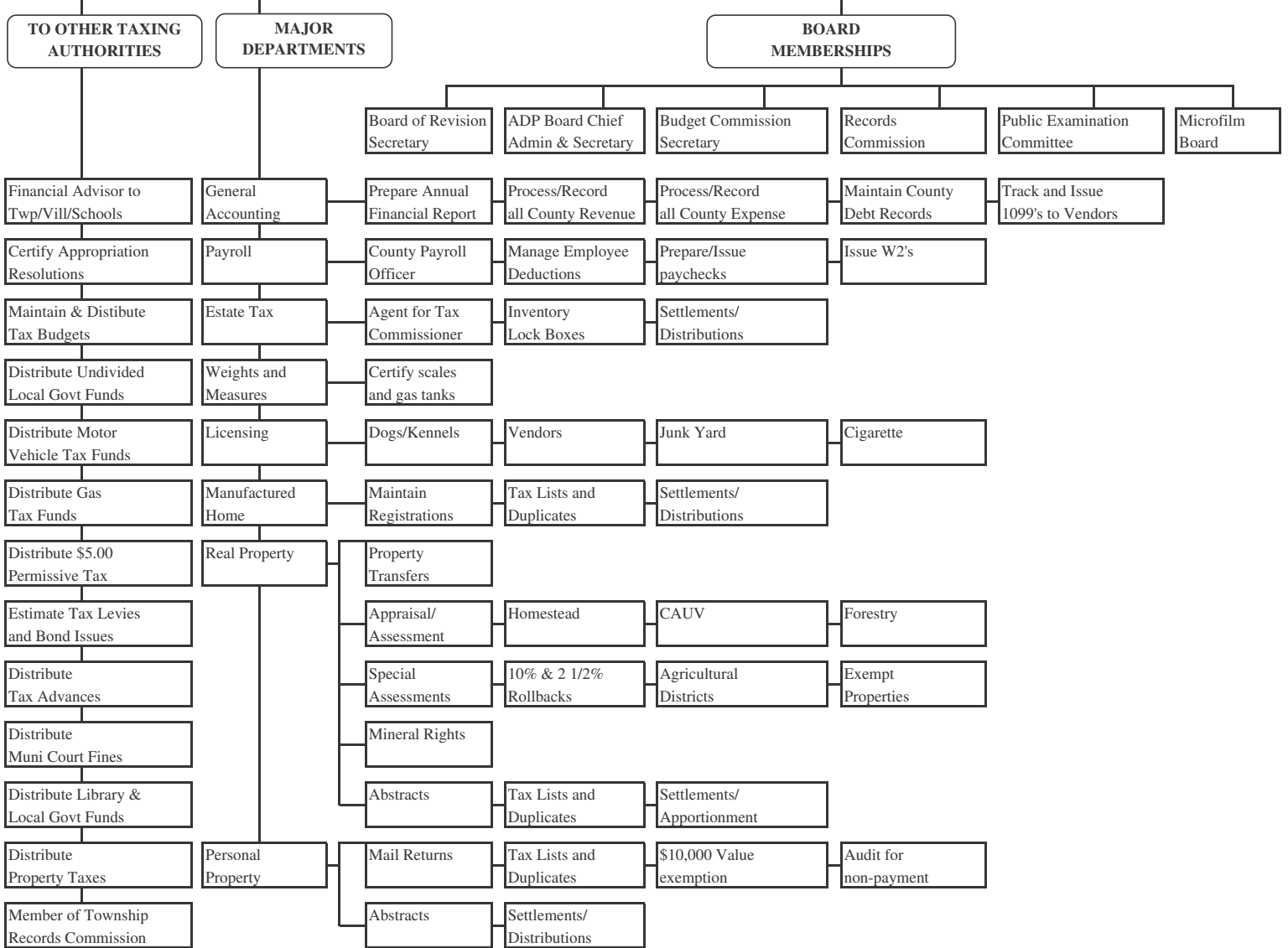


Legend:

Elected Official

Appointed Position

TRACY A. JEMISON, 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, 2005

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



President

Executive Director



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, (the County) as of and for the year ended December 31, 2006, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Mental Retardation, 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 26, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

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

Mary Taylor, CPA
Auditor of State

June 26, 2007

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

The management discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2006. The intent of this management discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2006 are as follows:

In total, net assets increased \$7,387,304. Net assets of governmental activities increased \$10,853,495 which represents a 6.08 percent increase from 2005. Net assets of business-type activities decreased \$3,466,191 or 24.05 percent from 2005.

General revenues accounted for \$45,614,163 in revenue or 49.4 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$46,644,825 or 50.6 percent of all revenues of \$92,258,988.

Total assets of governmental activities increased by \$9,208,953 and capital assets increased by \$3,919,312.

The County had \$73,031,390 in expenses related to governmental activities; only \$40,283,338 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$44,012,849 were adequate to provide for these programs.

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 reader 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 County as a whole, presenting both an aggregate view of the County's finances 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. In the case of Geauga County, the general fund is by far the most significant fund. Other major funds include Mental Retardation, Mental Health, Debt Service, and Construction.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

Reporting the County as a whole

Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2006." The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the County's net assets and the change in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of County's capital assets will also need to be evaluated.

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

- **Governmental Activities** – Most of the County's services are reported here including public safety and social services programs, administration, and all departments with the exception of our Water and Sewer funds.
- **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of drainage facilities associated with Storm Water and for the entire operation of our Water Resources and Water District as well as all capital expenses associated with these facilities.
- **Component Unit** – The County includes financial data of the Metzenbaum Sheltered Workshop (the "Workshop"). Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointed board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting on 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 objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited*

the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General, Mental Retardation, Mental Health, Debt Service, and Construction funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable 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 governmental funds is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for the 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 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. The governmental fund financial statements can be found on pages 18-21 of this report.

Proprietary Funds: Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary fund financial statements can be found on pages 25-28 of this report.

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 of the proprietary funds. The fiduciary fund financial statement can be found on page 29 of this report.

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. The notes to the financial statements can be found on pages 30-64 of this report.

Geauga County, Ohio

*Management's Discussion and Analysis
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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 required supplementary information discussing the condition of the County's infrastructure can be found on pages 65 and 66. The combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure. These statements can be found on pages 67-184 of this report.

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2006 compared to 2005:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2006	2005	2006	2005	2006	2005
Assets						
Current and Other Assets	\$78,749,559	\$73,459,919	\$5,019,775	\$5,550,906	\$83,769,334	\$79,010,825
Capital Assets	152,147,315	148,228,002	23,219,281	23,931,651	175,366,596	172,159,653
Total Assets	230,896,874	221,687,921	28,239,056	29,482,557	259,135,930	251,170,478
Liabilities						
Long Term Liabilities	5,684,868	6,088,997	16,547,522	14,848,220	22,232,390	20,937,217
Other Liabilities	35,974,944	37,215,357	746,065	222,677	36,721,009	37,438,034
Total Liabilities	41,659,812	43,304,354	17,293,587	15,070,897	58,953,399	58,375,251
Net Assets						
Invested in Capital Assets, Net of Related Debt	143,468,550	137,923,003	6,856,987	9,268,828	150,325,537	147,191,831
Restricted for:						
Capital Projects	7,992,996	6,035,499	0	0	7,992,996	6,035,499
Debt Service	803,501	1,054,453	0	0	803,501	1,054,453
911 Program	244,315	319,589	0	0	244,315	319,589
Mental Health	5,106,147	4,658,091	0	0	5,106,147	4,658,091
Children's Services	1,477,530	1,199,639	0	0	1,477,530	1,199,639
Public Assistance	174,944	225,520	0	0	174,944	225,520
MRDD	4,965,105	3,224,662	0	0	4,965,105	3,224,662
Aging	754,051	579,215	0	0	754,051	579,215
Revolving Loan	3,519,229	3,650,717	0	0	3,519,229	3,650,717
Real Estate Assessment	808,063	933,432	0	0	808,063	933,432
Delinquent Tax	978,307	517,456	0	0	978,307	517,456
Motor Vehicle License	4,370,379	4,248,544	0	0	4,370,379	4,248,544
Other Purposes	3,472,924	3,469,519	0	0	3,472,924	3,469,519
Unrestricted	11,101,021	10,344,228	4,088,482	5,142,832	15,189,503	15,487,060
Total Net Assets	\$189,237,062	\$178,383,567	\$10,945,469	\$14,411,660	\$200,182,531	\$192,795,227

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Governmental activities net assets increased by \$10,853,495. This was largely due to an increase of \$5,747,339 in both cash and cash equivalents and property taxes receivable offset by other decreases. The increase in governmental net assets was largely due to the addition of real estate values due to the triennial real estate appraisal and new construction.

The decrease of \$3,466,191 in business-type net assets was due largely to increases in long term liabilities to fund water and sewer construction. Additional debt was issued to fund upcoming waste water treatment plant upgrades. Another contributing factor is the decrease in capital assets due to depreciation expense.

As one can see from the increase in overall net assets, the County was able to provide the services the County residents expect while staying within the budgeted costs of providing those services.

In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2006 and 2005.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Program Revenues:						
Charges for Services	\$7,608,632	\$7,103,990	\$4,906,792	\$4,662,478	\$12,515,424	\$11,766,468
Operating Grants and Contributions	29,801,906	25,693,478	1,166,295	145,620	30,968,201	25,839,098
Capital Grants and Contributions	2,872,800	4,813,140	288,400	410,700	3,161,200	5,223,840
<i>Total Program Revenues</i>	<u>40,283,338</u>	<u>37,610,608</u>	<u>6,361,487</u>	<u>5,218,798</u>	<u>46,644,825</u>	<u>42,829,406</u>
General Revenues:						
Property Taxes	25,491,776	25,107,654	0	0	25,491,776	25,107,654
Sales Taxes	11,129,126	10,720,008	0	0	11,129,126	10,720,008
Grants and Entitlements not Restricted	1,693,192	3,196,774	0	0	1,693,192	3,196,774
Interest	3,383,183	1,199,245	136,092	46,115	3,519,275	1,245,360
Miscellaneous	2,315,572	1,759,610	1,465,222	1,775,683	3,780,794	3,535,293
<i>Total General Revenues</i>	<u>44,012,849</u>	<u>41,983,291</u>	<u>1,601,314</u>	<u>1,821,798</u>	<u>45,614,163</u>	<u>43,805,089</u>
<i>Total Revenues</i>	<u>\$84,296,187</u>	<u>\$79,593,899</u>	<u>\$7,962,801</u>	<u>\$7,040,596</u>	<u>\$92,258,988</u>	<u>\$86,634,495</u>

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2006 Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Program Expenses						
General Government:						
Legislative and Executive	\$11,055,726	\$10,990,289	\$0	\$0	\$11,055,726	\$10,990,289
Judicial	3,544,193	3,492,722	0	0	3,544,193	3,492,722
Public Safety	12,800,386	10,066,863	0	0	12,800,386	10,066,863
Public Works	7,643,031	4,679,498	0	0	7,643,031	4,679,498
Health	7,236,509	6,735,572	0	0	7,236,509	6,735,572
Human Services	29,679,317	27,625,810	0	0	29,679,317	27,625,810
Economic Development and Assistance	299,248	80,926	0	0	299,248	80,926
Interest and Fiscal Charges	772,980	531,441	0	0	772,980	531,441
Water Resources	0	0	10,989,868	12,253,739	10,989,868	12,253,739
Water District	0	0	821,912	748,915	821,912	748,915
Storm Water	0	0	28,514	37,267	28,514	37,267
<i>Total Program Expenses</i>	<u>73,031,390</u>	<u>64,203,121</u>	<u>11,840,294</u>	<u>13,039,921</u>	<u>84,871,684</u>	<u>77,243,042</u>
<i>Increase in net assets before transfers</i>	11,264,797	15,390,778	(3,877,493)	(5,999,325)	7,387,304	9,391,453
Transfers	(411,302)	(50,480)	411,302	50,480	0	0
Change in net assets	10,853,495	15,340,298	(3,466,191)	(5,948,845)	7,387,304	9,391,453
Net Assets - Beginning of Year	178,383,567	163,043,269	14,411,660	19,484,505	192,795,227	182,527,774
Net Assets - End of Year	<u>\$189,237,062</u>	<u>\$178,383,567</u>	<u>\$10,945,469</u>	<u>\$13,535,660</u>	<u>\$200,182,531</u>	<u>\$191,919,227</u>

Program revenues of the governmental activities increased by \$2,672,730 in 2006, the increase of \$4,108,428 in operating grants and decrease of \$1,940,340 in capital grants made up the majority of this net increase. Governmental general revenues were up by \$2,029,558 resulting in a \$4,702,288 overall increase in governmental activities revenues. The general revenues largest increases were seen in property, sales taxes and interest revenue. The increase in property taxes was due to the triennial reappraisal and new construction mentioned earlier.

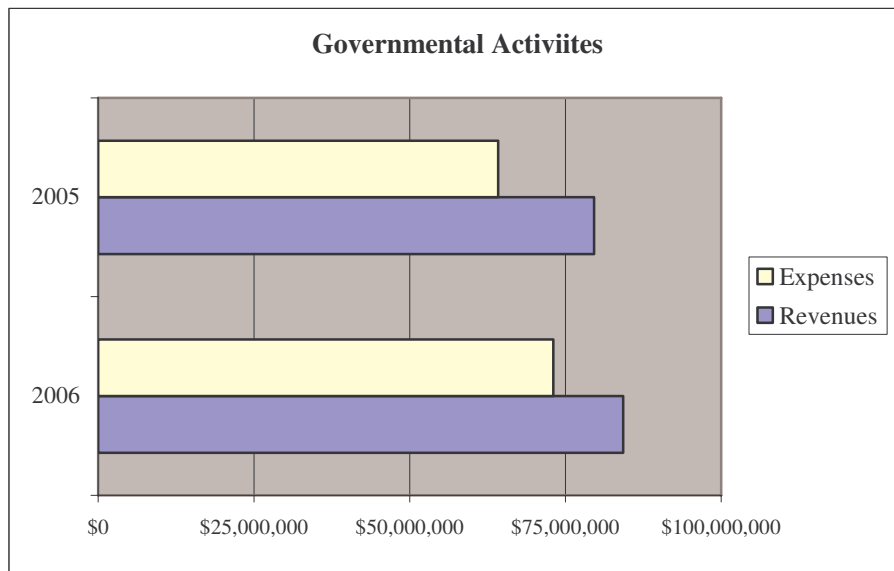
Increases to charges for services and operating grants contributed to the increase of \$1,142,689 in program revenues for business-type activities. Operating grants increased as a result of funding received to upgrade the Parkman Sewer project.

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Governmental Activities Revenues and Expenses

	2006	2005
Revenues	\$84,296,187	\$79,593,899
Expenses	73,031,390	64,203,121



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 spendable 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 fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$27,108,798. \$21,821,170 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 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.

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The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$5,661,568, while the total fund balance reached \$6,243,596. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 25.9 percent of total general fund liabilities, while total fund balance represents 28.6 percent of that same amount.

The fund balance of the County's General Fund increased by \$73,589 during the current year. The primary factor for this increase is the increase of property taxes, sales taxes and interest revenue.

The Mental Retardation Fund balance increased by \$1,799,575 during the current year. The increase can be contributed to a slight increase in property taxes and intergovernmental revenue along with maintaining their expenditures with a decrease of \$2,413 over 2005 expenditures. This fund transferred out \$1,274,589 to help fund projects in the M.R. Residential Services Fund and the MRDD Donation Fund.

The Mental Health Fund balance increased by \$390,604. This is due to an increase in intergovernmental revenues.

The Debt Service Fund balance increased by \$165,520 due to increased property tax revenue due to an additional .20 mill shifted from the inside millage.

The Construction Fund balance increased by \$1,910,133 due to transfers from the general fund to finance construction projects.

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. In 2006, the budget commission processed two adjustments to estimated revenues with a net increase in certified revenues of \$2,796,457. Actual revenues received were \$424,364 higher than certification. Additionally, the commissioners approved 3 resolutions adjusting appropriations which increased by \$884,860. Actual expenditures were \$1,492,345 less than appropriations. The original certificate of estimated resources was passed on August 18, 2005 based on the tax budget adopted by the commissioners on July 12, 2005 with a total certified amount of \$23,490,415, excluding carryover balance. The first permanent appropriations were passed on December 20, 2005, with a total of \$22,441,833.

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Capital Assets and Debt Administration

Capital Assets:

Table 3 shows 2006 values compared to 2005.

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

	Governmental Activities		Business Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Land	\$3,035,674	\$3,010,674	\$956,775	\$956,775	\$3,992,449	\$3,967,449
Infrastructure	107,267,468	103,533,811	0	0	107,267,468	103,533,811
Building and Improvements	36,336,504	36,592,910	2,997,525	3,184,739	39,334,029	39,777,649
Machinery and Equipment	3,476,724	2,833,791	759,635	757,210	4,236,359	3,591,001
Vehicles	2,030,945	2,256,817	127,795	122,619	2,158,740	2,379,436
Water and Wastewater Lines	0	0	18,377,551	18,910,308	18,377,551	18,910,308
Total Capital Assets	\$152,147,315	\$148,228,003	\$23,219,281	\$23,931,651	\$175,366,596	\$172,159,654

The County's investment in capital assets for its governmental and business type activities as of December 31, 2006, amount to \$175,366,596 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, equipment and machinery, water and wastewater lines, roads, highways, and bridges.

Major capital asset events attributing to the increase include \$798,349 in bridge construction and \$3,764,795 in road construction.

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

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume, and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of 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 5 or more. The most recent assessment found that 100 percent of the County roads have a numerical rating of 5 or higher.

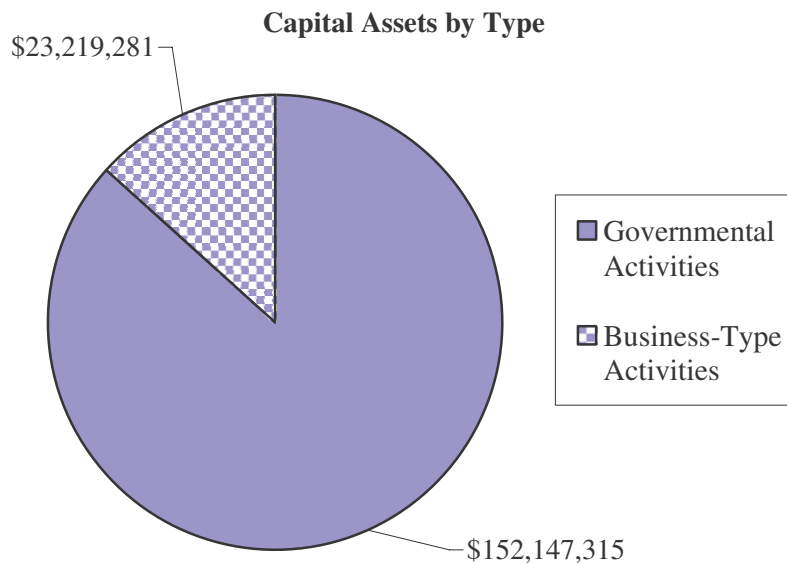
An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation

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(ODOT) recommendations. Each bridge is given a 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 5 or more.

Additional information on the County's capital assets can be found in Note 17 of this report.



Debt

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

Table 4
Outstanding Long-term Obligations at Year End

	Governmental Activities		Business Type Activities		Total	
	2006	2005	2006	2005	2006	2005
General Obligation Bonds	\$235,000	\$455,000	\$0	\$65,000	\$235,000	\$520,000
Special Assessment Bonds	3,138,909	3,388,962	0	0	3,138,909	3,388,962
Revenue Bonds	0	0	143,000	150,000	143,000	150,000
OPWC Loans	0	0	341,251	367,500	341,251	367,500
OWDA Loans	0	0	15,878,043	14,080,323	15,878,043	14,080,323
Notes	400,000	600,000	0	0	400,000	600,000
	<u>\$3,773,909</u>	<u>\$4,443,962</u>	<u>\$16,362,294</u>	<u>\$14,662,823</u>	<u>\$20,136,203</u>	<u>\$19,106,785</u>

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At the end of 2006, the County had long term obligations outstanding of \$20,136,203. Of this amount, \$16,997,293 comprises debt backed by the full faith and credit of the County and \$3,138,909 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

Interest and fiscal charges amounted to 1.06 percent of the total expenses for governmental activities.

The County's governmental long-term obligations decreased by \$670,053 or 15 percent during 2006, and the County's Water and Sewer debt increased \$1,699,471 or 11.59 percent.

Additional information on the County's long-term debt can be found in Note 23 of this report.

Economic Factors and Next Year's Budgets and Rates

During 2006, unreserved fund balance in the general fund decreased by \$144,565 to \$5,661,568. The primary cause for this decrease was due to transfers to other funds.

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2006, the County received 2.5 mills of the maximum 2.5 of inside millage. 2.0 mills were allocated to the general fund and .5 mills were allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The unemployment rate for the county is currently 4.4 percent, which decreased from 4.7 percent a year ago. The State average was 5.5 percent and the Federal rate was 4.6 percent.

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.

Requests for Information

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 requests for additional financial information should be addressed to Tracy A. Jemison, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon, Ohio 44024, (440) 279-1608, or email at auditor@co.geauga.oh.us, or visit the County Web Site:

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



Geauga County, Ohio

*Statement of Net Assets
December 31, 2006*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,542,524	\$4,721,374	\$38,263,898	\$55,570
Cash and Cash Equivalents:				
In Segregated Accounts	54,989	0	54,989	0
With Fiscal Agents	12	0	12	0
Materials and Supplies Inventory	755,141	122,938	878,079	4,653
Accrued Interest Receivable	34,375	0	34,375	0
Accounts Receivable	608,949	172,361	781,310	39,650
Internal Balances	(3,102)	3,102	0	0
Intergovernmental Receivable	8,317,195	0	8,317,195	0
Prepaid Items	0	0	0	1,784
Sales Taxes Receivable	5,330,128	0	5,330,128	0
Property Taxes Receivable	23,981,585	0	23,981,585	0
Loans Receivable	3,073,238	0	3,073,238	0
Special Assessments Receivable	3,054,525	0	3,054,525	0
Nondepreciable Capital Assets	110,303,142	956,775	111,259,917	0
Depreciable Capital Assets, Net	41,844,173	22,262,506	64,106,679	20,997
Total Assets	230,896,874	28,239,056	259,135,930	122,654
Liabilities				
Accounts Payable	602,831	16,133	618,964	377
Accrued Wages	1,118,832	56,502	1,175,334	7,582
Contracts Payable	962,874	528,897	1,491,771	0
Intergovernmental Payable	1,174,540	144,533	1,319,073	0
Accrued Interest Payable	128,697	0	128,697	0
Deferred Revenue	23,387,170	0	23,387,170	0
Notes Payable	8,600,000	0	8,600,000	0
Long-Term Liabilities:				
Due Within One Year	597,889	332,667	930,556	0
Due In More Than One Year	5,086,979	16,214,855	21,301,834	0
Total Liabilities	41,659,812	17,293,587	58,953,399	7,959
Net Assets				
Invested in Capital Assets, Net of Related Debt	143,468,550	6,856,987	150,325,537	21,372
Restricted for:				
Capital Projects	7,992,996	0	7,992,996	0
Debt Service	803,501	0	803,501	0
911 Program	244,315	0	244,315	0
Mental Health	5,106,147	0	5,106,147	0
Children's Services	1,477,530	0	1,477,530	0
Public Assistance	174,944	0	174,944	0
MRDD	4,965,105	0	4,965,105	0
Aging	754,051	0	754,051	0
Revolving Loan	3,519,229	0	3,519,229	0
Real Estate Assessment	808,063	0	808,063	0
Delinquent Tax	978,307	0	978,307	0
Motor Vehicle License	4,370,379	0	4,370,379	0
Other Purposes	3,472,924	0	3,472,924	0
Unrestricted	11,101,021	4,088,482	15,189,503	93,323
Total Net Assets	\$189,237,062	\$10,945,469	\$200,182,531	\$114,695

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2006*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$11,055,726	\$4,038,824	\$2,565,032	\$0
Judicial	3,544,193	829,666	313,947	0
Public Safety	12,800,386	1,061,732	892,123	0
Public Works	7,643,031	337,465	5,600,462	2,756,716
Health	7,236,509	145,813	3,938,959	0
Human Services	29,679,317	1,195,132	16,491,383	116,084
Economic Development and Assistance	299,248	0	0	0
Interest and Fiscal Charges	772,980	0	0	0
<i>Total Governmental Activities</i>	73,031,390	7,608,632	29,801,906	2,872,800
Business-Type Activities:				
Water Resources	10,989,868	4,382,480	1,166,295	288,400
Water District	821,912	519,912	0	0
Storm Water	28,514	4,400	0	0
<i>Total Business-Type Activities</i>	11,840,294	4,906,792	1,166,295	288,400
<i>Total - Primary Government</i>	\$84,871,684	\$12,515,424	\$30,968,201	\$3,161,200
Component Unit				
Workshop	\$580,587	\$601,003	\$0	\$0

General Revenues

Property Taxes Levied for:

- General Purposes
- Aging
- Children's Services
- Mental Health
- Mental Retardation
- Capital Projects
- Sales Taxes Levied for General Purposes
- 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 - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

Governmental Activities	Primary Government		Component Unit
	Business-Type Activities	Total	Workshop
(\$4,451,870)	\$0	(\$4,451,870)	\$0
(2,400,580)	0	(2,400,580)	0
(10,846,531)	0	(10,846,531)	0
1,051,612	0	1,051,612	0
(3,151,737)	0	(3,151,737)	0
(11,876,718)	0	(11,876,718)	0
(299,248)	0	(299,248)	0
(772,980)	0	(772,980)	0
<u>(32,748,052)</u>	<u>0</u>	<u>(32,748,052)</u>	<u>0</u>
0	(5,152,693)	(5,152,693)	0
0	(302,000)	(302,000)	0
0	(24,114)	(24,114)	0
<u>0</u>	<u>(5,478,807)</u>	<u>(5,478,807)</u>	<u>0</u>
<u>(32,748,052)</u>	<u>(5,478,807)</u>	<u>(38,226,859)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,416</u>
6,976,765	0	6,976,765	0
1,758,560	0	1,758,560	0
1,725,057	0	1,725,057	0
2,540,732	0	2,540,732	0
8,175,303	0	8,175,303	0
4,315,359	0	4,315,359	0
11,129,126	0	11,129,126	0
1,693,192	0	1,693,192	0
3,383,183	136,092	3,519,275	263
2,315,572	1,465,222	3,780,794	0
<u>44,012,849</u>	<u>1,601,314</u>	<u>45,614,163</u>	<u>263</u>
<u>(411,302)</u>	<u>411,302</u>	<u>0</u>	<u>0</u>
<u>43,601,547</u>	<u>2,012,616</u>	<u>45,614,163</u>	<u>263</u>
10,853,495	(3,466,191)	7,387,304	20,679
<u>178,383,567</u>	<u>14,411,660</u>	<u>192,795,227</u>	<u>94,016</u>
<u>\$189,237,062</u>	<u>\$10,945,469</u>	<u>\$200,182,531</u>	<u>\$114,695</u>

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2006

	General	Mental Retardation	Mental Health	Debt Service	Construction
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,522,396	\$5,094,639	\$3,849,517	\$1,343,722	\$2,196,258
Cash and Cash Equivalents:					
In Segregated Accounts	17,267	25,411	0	0	0
With Fiscal Agents	0	0	0	12	0
Material and Supplies Inventory	126,814	87,617	4,320	0	0
Accrued Interest Receivable	34,138	0	0	0	25
Accounts Receivable	450,669	27	0	0	0
Interfund Receivable	448,918	0	0	0	0
Intergovernmental Receivable	1,180,922	811,571	1,470,475	75,981	579,850
Sales Taxes Receivable	5,330,128	0	0	0	0
Property Taxes Receivable	5,545,446	8,036,843	2,571,235	1,364,800	0
Loans Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	3,054,525	0
Total Assets	\$18,656,698	\$14,056,108	\$7,895,547	\$5,839,040	\$2,776,133
Liabilities					
Accounts Payable	\$196,018	\$18,760	\$9,208	\$0	\$8,311
Accrued Wages	461,033	303,643	10,546	0	0
Contracts Payable	145,992	134,127	217,500	0	12,063
Intergovernmental Payable	487,219	301,438	10,825	0	0
Interfund Payable	3,017	20	0	0	272,918
Deferred Revenue	11,119,823	8,680,424	4,020,649	4,424,456	579,850
Accrued Interest Payable	0	0	0	0	98,720
Notes Payable	0	0	0	200,000	8,400,000
Total Liabilities	12,413,102	9,438,412	4,268,728	4,624,456	9,371,862
Fund Balances					
Reserved for Encumbrances	382,028	146,784	280,877	0	190,699
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated, (Deficit) Reported in:					
Designated for Compensated Absences	200,000	0	0	0	0
General Fund	5,661,568	0	0	0	0
Special Revenue Funds	0	4,470,912	3,345,942	0	0
Debt Service Funds	0	0	0	1,214,584	0
Capital Projects Funds (Deficit)	0	0	0	0	(6,786,428)
Total Fund Balances (Deficit)	6,243,596	4,617,696	3,626,819	1,214,584	(6,595,729)
Total Liabilities and Fund Balances	\$18,656,698	\$14,056,108	\$7,895,547	\$5,839,040	\$2,776,133

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, 2006*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Fund Balances	\$27,108,798
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$15,535,992	\$33,542,524	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	152,147,315
12,311	54,989		
0	12		
536,390	755,141	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
212	34,375	Intergovernmental	7,756,459
158,253	608,949	Sales Tax	4,406,202
16,652	465,570	Special Assessments	3,054,525
4,231,035	8,349,834	Property Taxes	478,608
0	5,330,128	Total	15,695,794
6,430,622	23,948,946	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(29,977)
3,073,238	3,073,238		
0	3,054,525		
<u>\$29,994,705</u>	<u>\$79,218,231</u>		
\$370,534	\$602,831	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
343,610	1,118,832	General Obligation Bonds	(235,000)
453,192	962,874	Special Assessment Bonds	(3,138,909)
375,058	1,174,540	Notes Payable	(400,000)
192,717	468,672	Leases Payable	(43,765)
10,257,762	39,082,964	Compensated Absences	(1,867,194)
0	98,720	Total	(5,684,868)
0	8,600,000		
<u>11,992,873</u>	<u>52,109,433</u>	<i>Net Assets of Governmental Activities</i>	<u>\$189,237,062</u>
1,214,002	2,214,390		
3,073,238	3,073,238		
0	200,000		
0	5,661,568		
8,910,040	16,726,894		
0	1,214,584		
4,804,552	(1,981,876)		
<u>18,001,832</u>	<u>27,108,798</u>		
<u>\$29,994,705</u>	<u>\$79,218,231</u>		

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006*

	General	Mental Retardation	Mental Health	Debt Service	Construction
Revenues:					
Property and Other Taxes	\$6,975,993	\$8,174,922	\$2,540,702	\$0	\$1,402,440
Sales Tax	10,910,061	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	3,479,171	327,802	0	0	0
Licenses and Permits	6,263	0	0	0	0
Fines and Forfeitures	145,941	0	0	0	0
Intergovernmental	2,309,111	7,622,893	4,017,757	391,803	113,586
Special Assessments	0	0	0	396,292	0
Interest	3,034,070	2,596	0	55,893	101,603
Rentals	97,254	0	0	0	0
Contributions/Donations	0	0	0	0	0
Other	804,941	48,659	68,254	0	8,935
<i>Total Revenues</i>	<u>27,762,805</u>	<u>16,176,872</u>	<u>6,626,713</u>	<u>843,988</u>	<u>1,626,564</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	7,867,364	0	0	0	0
Judicial	2,600,731	0	0	0	0
Public Safety	10,170,580	0	0	0	0
Public Works	143,500	0	0	0	0
Health	726,602	0	6,236,109	0	0
Human Services	335,012	13,104,379	0	0	0
Economic Development and Assistance	0	0	0	0	0
Capital Outlay	0	0	0	0	1,002,607
Debt Service:					
Principal Retirement	12,688	0	0	470,053	0
Principal Retirement Current Refunding	0	0	0	200,000	0
Interest and Fiscal Charges	583	0	0	441,546	314,345
<i>Total Expenditures</i>	<u>21,857,060</u>	<u>13,104,379</u>	<u>6,236,109</u>	<u>1,111,599</u>	<u>1,316,952</u>
Excess of Revenues Over (Under) Expenditures	<u>5,905,745</u>	<u>3,072,493</u>	<u>390,604</u>	<u>(267,611)</u>	<u>309,612</u>
Other Financing Sources (Uses):					
Notes Issued	0	0	0	400,000	0
Payment on Refunded Notes	0	0	0	(400,000)	0
Transfers In	533,250	1,671	0	433,131	1,600,521
Transfers Out	(6,421,859)	(1,274,589)	0	0	0
Inception of Capital Lease	56,453	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(5,832,156)</u>	<u>(1,272,918)</u>	<u>0</u>	<u>433,131</u>	<u>1,600,521</u>
<i>Net Change in Fund Balance</i>	73,589	1,799,575	390,604	165,520	1,910,133
<i>Fund Balances (Deficit) at Beginning of Year</i>					
Restated (See Note 3)	6,170,007	2,818,121	3,236,215	1,049,064	(8,505,862)
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$6,243,596</u>	<u>\$4,617,696</u>	<u>\$3,626,819</u>	<u>\$1,214,584</u>	<u>(\$6,595,729)</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, 2006*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$7,600,792
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$6,397,799	\$25,491,856	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 outlays exceeded depreciation in the current period.	
0	10,910,061	Capital Outlay	8,150,138
502,844	502,844	Depreciation	<u>(3,401,339)</u>
3,123,165	6,930,138	Total	4,748,799
166,805	173,068	In the statement of activities, the loss on the disposal of capital assets is reported. Conversely, governmental funds do not report any gain or loss on the disposal of capital assets.	(829,487)
145,139	291,080	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
20,361,177	34,816,327	Intergovernmental	(988,500)
5,814	402,106	Special Assessments	(285,014)
189,021	3,383,183	Sales Tax	219,065
0	97,254	Property Taxes	<u>217</u>
36,930	36,930	Total	(1,054,232)
1,384,783	2,315,572	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
		Notes Issued	(400,000)
<u>32,313,477</u>	<u>85,350,419</u>	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
		Bond	470,053
2,603,307	10,470,671	Note	600,000
923,069	3,523,800	Leases	<u>12,688</u>
1,908,616	12,079,196	Total	1,082,741
5,817,016	5,960,516	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(16,506)
219,032	7,181,743	Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
15,700,925	29,140,316	Compensated Absences	(222,159)
299,248	299,248	Inception of a capital lease is an other financing source in the governmental funds, but increases liabilities in the governmental activities.	(56,453)
6,297,466	7,300,073	<i>Change in Net Assets of Governmental Activities</i>	<u>\$10,853,495</u>
0	482,741		
0	200,000		
0	756,474		
<u>33,768,679</u>	<u>77,394,778</u>		
(1,455,202)	7,955,641		
0	400,000		
0	(400,000)		
8,259,011	10,827,584		
(3,542,438)	(11,238,886)		
0	56,453		
<u>4,716,573</u>	<u>(354,849)</u>		
3,261,371	7,600,792		
14,740,461	19,508,006		
<u>\$18,001,832</u>	<u>\$27,108,798</u>		

Geauga County, Ohio

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

General

Budget Basis

For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$7,013,600	\$6,921,543	\$6,978,917	\$57,374
Sales Tax	9,800,000	10,650,000	10,828,729	178,729
Charges for Services	2,653,450	3,275,412	3,421,203	145,791
Licenses and Permits	7,700	5,700	6,263	563
Fines and Forfeitures	155,000	151,000	152,372	1,372
Intergovernmental	2,281,615	2,392,602	2,403,519	10,917
Interest	1,000,000	2,000,000	2,023,955	23,955
Rentals	43,000	90,750	97,254	6,504
Other	536,050	799,865	799,024	(841)
Total Revenues	23,490,415	26,286,872	26,711,236	424,364
Expenditures:				
Current:				
General Government:				
Legislative and Executive	8,777,738	8,986,747	7,911,325	1,075,422
Judicial	2,706,685	2,759,822	2,620,535	139,287
Public Safety	9,657,184	10,159,689	10,094,155	65,534
Public Works	149,307	154,487	144,426	10,061
Health	669,713	731,869	727,164	4,705
Human Services	481,207	534,078	336,743	197,335
Total Expenditures	22,441,833	23,326,693	21,834,348	1,492,345
Excess of Revenues Over Expenditures	1,048,582	2,960,179	4,876,888	1,916,709
Other Financing Sources (Uses):				
Transfers In	420,000	508,936	533,250	24,314
Transfers Out	(2,970,924)	(6,743,925)	(6,421,858)	322,067
Advances In	0	2,057	2,057	0
Advances Out	0	(2,057)	(2,057)	0
Total Other Financing Sources (Uses)	(2,550,924)	(6,234,989)	(5,888,608)	346,381
Net Change in Fund Balance	(1,502,341)	(3,274,810)	(1,011,720)	2,263,090
Fund Balances at Beginning of Year	4,870,503	4,870,503	4,870,503	0
Unexpended Prior Year Encumbrances	147,681	147,681	147,681	0
Fund Balances at End of Year	\$3,515,843	\$1,743,374	\$4,006,464	\$2,263,090

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Retardation
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$7,764,800	\$8,157,509	\$8,174,922	\$17,413
Charges for Services	301,000	326,084	327,750	1,666
Intergovernmental	6,383,566	7,460,606	7,465,017	4,411
Interest	1,800	2,524	2,596	72
Contributions/Donations	30,000	0	0	0
Other	1,900	47,591	48,659	1,068
Total Revenues	14,483,066	15,994,314	16,018,944	24,630
Expenditures:				
Current:				
Human Services	13,346,006	13,909,873	13,126,961	782,912
Total Expenditures	13,346,006	13,909,873	13,126,961	782,912
Excess of Revenues Over Expenditures	1,137,060	2,084,441	2,891,983	807,542
Other Financing Sources (Uses):				
Transfers In	170,000	1,671	1,671	0
Transfers Out	(800,000)	(1,306,160)	(1,274,589)	31,571
Total Other Financing Sources (Uses)	(630,000)	(1,304,489)	(1,272,918)	31,571
Net Change in Fund Balance	507,060	779,952	1,619,065	839,113
Fund Balances at Beginning of Year	3,143,530	3,143,530	3,143,530	0
Unexpended Prior Year Encumbrances	32,324	32,324	32,324	0
Fund Balances at End of Year	\$3,682,914	\$3,955,806	\$4,794,919	\$839,113

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$2,477,000	\$2,534,368	\$2,540,702	\$6,334
Intergovernmental	3,674,606	3,980,539	4,130,553	150,014
Other	32,500	6,916	68,254	61,338
Total Revenues	<u>6,184,106</u>	<u>6,521,823</u>	<u>6,739,509</u>	<u>217,686</u>
Expenditures:				
Current:				
Health	6,187,104	6,587,104	6,504,829	82,275
Total Expenditures	<u>6,187,104</u>	<u>6,587,104</u>	<u>6,504,829</u>	<u>82,275</u>
Net Change in Fund Balance	(2,998)	(65,281)	234,680	299,961
Fund Balances at Beginning of Year	2,843,173	2,843,173	2,843,173	0
Unexpended Prior Year Encumbrances	264,437	264,437	264,437	0
Fund Balances at End of Year	<u>\$3,104,612</u>	<u>\$3,042,329</u>	<u>\$3,342,290</u>	<u>\$299,961</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Fund Net Assets
Enterprise Funds
December 31, 2006*

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,285,174	\$412,443	\$23,757	\$4,721,374
Materials and Supplies Inventory	122,938	0	0	122,938
Accounts Receivable	146,360	26,001	0	172,361
Interfund Receivable	0	3,102	0	3,102
<i>Total Current Assets</i>	4,554,472	441,546	23,757	5,019,775
<i>Noncurrent Assets</i>				
Capital Assets:				
Nondepreciable Capital Assets	956,775	0	0	956,775
Depreciable Capital Assets, Net	19,437,340	2,825,166	0	22,262,506
<i>Total Noncurrent Assets</i>	20,394,115	2,825,166	0	23,219,281
Total Assets	24,948,587	3,266,712	23,757	28,239,056
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	14,107	2,026	0	16,133
Accrued Wages	51,614	4,543	345	56,502
Contracts Payable	511,103	17,794	0	528,897
Intergovernmental Payable	139,465	4,712	356	144,533
Revenue Bonds Payable	7,000	0	0	7,000
OWDA Loans Payable	299,417	0	0	299,417
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	1,048,956	29,075	701	1,078,732
<i>Long-Term Liabilities</i>				
Compensated Absences Payable	173,959	11,269	0	185,228
Revenue Bonds Payable (net of current portion)	136,000	0	0	136,000
OWDA Loans Payable (net of current portion)	15,578,626	0	0	15,578,626
OPWC Loans Payable (net of current portion)	315,001	0	0	315,001
<i>Total Long-Term Liabilities</i>	16,203,586	11,269	0	16,214,855
Total Liabilities	17,252,542	40,344	701	17,293,587
Net Assets				
Invested in Capital Assets, Net of Related Debt	4,031,821	2,825,166	0	6,856,987
Unrestricted	3,664,224	401,202	23,056	4,088,482
Total Net Assets	\$7,696,045	\$3,226,368	\$23,056	\$10,945,469

See accompanying notes to the basic financial statements

Geauga County

*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2006*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$4,382,480	\$519,912	\$4,400	\$4,906,792
Other	1,357,035	106,311	1,876	1,465,222
<i>Total Operating Revenues</i>	<u>5,739,515</u>	<u>626,223</u>	<u>6,276</u>	<u>6,372,014</u>
Operating Expenses				
Personal Services	1,843,291	173,083	10,650	2,027,024
Materials and Supplies	317,315	48,465	17	365,797
Contract Services	7,259,961	369,343	16,954	7,646,258
Other	119,099	20,585	893	140,577
Depreciation	1,007,433	210,436	0	1,217,869
<i>Total Operating Expenses</i>	<u>10,547,099</u>	<u>821,912</u>	<u>28,514</u>	<u>11,397,525</u>
<i>Operating Loss</i>	<u>(4,807,584)</u>	<u>(195,689)</u>	<u>(22,238)</u>	<u>(5,025,511)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(438,760)	0	0	(438,760)
Interest	136,092	0	0	136,092
Loss on Sale of Capital Assets	(4,009)	0	0	(4,009)
Operating Grants	1,166,295	0	0	1,166,295
<i>Total Non-Operating Revenues (Expenses)</i>	<u>859,618</u>	<u>0</u>	<u>0</u>	<u>859,618</u>
<i>Loss before Capital Contributions and Transfers</i>	(3,947,966)	(195,689)	(22,238)	(4,165,893)
Capital Contributions	288,400	0	0	288,400
Transfers In	670,021	0	35,000	705,021
Transfers Out	(293,719)	0	0	(293,719)
<i>Change in Net Assets</i>	<u>(3,283,264)</u>	<u>(195,689)</u>	<u>12,762</u>	<u>(3,466,191)</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>10,979,309</u>	<u>3,422,057</u>	<u>10,294</u>	<u>14,411,660</u>
<i>Net Assets End of Year</i>	<u>\$7,696,045</u>	<u>\$3,226,368</u>	<u>\$23,056</u>	<u>\$10,945,469</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2006*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Totals</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$4,354,005	\$518,333	\$4,400	\$4,876,738
Cash Payments to Suppliers for Goods and Services	(7,077,188)	(404,855)	(16,971)	(7,499,014)
Cash Payments to Employees for Services	(1,833,062)	(171,427)	(10,572)	(2,015,061)
Other Operating Revenue	1,357,035	106,311	1,876	1,465,222
Other Operating Expense	(119,099)	(20,585)	(893)	(140,577)
Net Cash Provided By (Used For) Operating Activities	<u>(3,318,309)</u>	<u>27,777</u>	<u>(22,160)</u>	<u>(3,312,692)</u>
Cash Flows from Noncapital Financing Activities:				
Transfers In	670,021	0	35,000	705,021
Transfers Out	(293,719)	0	0	(293,719)
Operating Grants Received	1,166,295	0	0	1,166,295
Net Cash Provided by Noncapital Financing Activities	<u>1,542,597</u>	<u>0</u>	<u>35,000</u>	<u>1,577,597</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(484,743)	(24,765)	0	(509,508)
Principal Paid on Bonds	(72,000)	0	0	(72,000)
Principal Paid on OWDA Loans	(777,528)	0	0	(777,528)
Principal Paid on OPWC Loans	(26,249)	0	0	(26,249)
Interest Paid on Bonds	(13,350)	0	0	(13,350)
Interest Paid on OWDA Loans	(425,410)	0	0	(425,410)
Proceeds of OWDA Loans	2,575,248	0	0	2,575,248
Capital Contributions	288,400	0	0	288,400
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>1,064,368</u>	<u>(24,765)</u>	<u>0</u>	<u>1,039,603</u>
Cash Flows from Investing Activities:				
Interest on Investments	136,789	0	0	136,789
Net Cash Provided by Investing Activities	<u>136,789</u>	<u>0</u>	<u>0</u>	<u>136,789</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(574,555)	3,012	12,840	(558,703)

Geauga County, Ohio

Statement of Cash Flows
Enterprise Funds (Continued)
For the Year Ended December 31, 2006

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Totals</u>
Reconciliation of Operating Loss to Net Cash Provided By (Used For) Operating Activities:				
Operating Loss	(\$4,807,584)	(\$195,689)	(\$22,238)	(\$5,025,511)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:				
Depreciation	1,007,433	210,436	0	1,217,869
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	(28,475)	788	0	(27,687)
Increase in Interfund Receivable	0	(2,367)	0	(2,367)
Increase in Inventories	1,785	0	0	1,785
Increase (Decrease) in Accounts Payable	(15,278)	1,008	0	(14,270)
Increase in Contracts Payable	428,231	11,945	0	440,176
Increase in Accrued Wages	972	34	5	1,011
Increase in Compensated Absences Payable	(868)	699	0	(169)
Increase (Decrease) in Due To Other Funds	0	0	0	0
Increase (Decrease) in Intergovernmental Payable	95,475	923	73	96,471
Total Adjustments	<u>1,489,275</u>	<u>223,466</u>	<u>78</u>	<u>1,712,819</u>
Net Cash Provided By (Used For) Operating Activities	<u><u>(\$3,318,309)</u></u>	<u><u>\$27,777</u></u>	<u><u>(\$22,160)</u></u>	<u><u>(\$3,312,692)</u></u>

See accompanying notes to the basic financial statements.

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2006

Assets:

Equity in Pooled Cash and Cash Equivalents	\$16,720,604
Cash and Cash Equivalents In Segregated Accounts	1,172,675
Receivables:	
Property Taxes	169,806,886
Special Assessments	5,136,175
Total Assets	<u>\$192,836,340</u>

Liabilities:

Intergovernmental Payable	\$173,712,259
Undistributed Monies	18,120,298
Due to Others	205,590
Payroll Withholdings	798,193
Total Liabilities	<u>\$192,836,340</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2006*

Note 1. Description of Geauga County and Reporting Entity

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

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

Reporting Entity

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

The County participates in the following joint ventures, public entity risk pools, related organizations and jointly governed organizations. These organizations are presented in Notes 11, 12, 13 and 14 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
Geauga County Public Library
Geauga County Park District
Northeast Ohio Areawide Coordinating Agency
Geauga County Regional Airport Authority
North East Ohio Network
Family First Council
Geauga, Ashtabula, and Portage Partnership Incorporated

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

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

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

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

Note 2. Summary of Significant Accounting Policies

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

A. Basis of Presentation

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

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

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

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

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

B. Fund Accounting

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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

Mental Health The Mental Health fund accounts for monies used to pay the cost of contracts with local mental health agencies that provide services to the public at large. Revenue sources are a County-wide property tax levy and Federal and State grants.

Debt Service Fund The Debt Service fund is used to account for the accumulation of financial resources for, and the payment of, general long term debt principal, interest, and related costs.

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

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

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

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

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

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

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

C. Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities, generally, are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

D. Basis of Accounting

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance year 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

E. Cash and Cash Equivalents

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

During 2006, investments were limited to STAROhio, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and Commercial Paper.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2006.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2006 amounted to \$3,034,070 which includes \$2,496,410 assigned from other County funds.

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented as "Cash and Cash Equivalents with Fiscal Agent". The County has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. The Workshop's money is presented as "Equity in Pooled Cash and Cash Equivalents"(See Note 6).

F. Inventories

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

H. Capital Assets

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

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

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

<u>Description</u>	
Buildings (including waste water and water treatment plants)	40 years
Improvements other than buildings	40 years
Waste water and water mains	40 years
Equipment	5-20 years
Vehicles	5 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvements are capitalized.

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

I. Compensated Absences

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

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

J. Accrued Liabilities and Long-Term Obligations

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

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

K. Reserves of Fund Equity and Designations

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

L. Interfund Balances

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

M. Estimates

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

N. Internal Activity

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.

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

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

O. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue that are identified by the Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources in place when 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, 2006

P. Net Assets

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

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The government wide statement of net assets report \$34,667,491 of restricted net assets of which none is restricted by enabling legislation.

Q. Operating Revenues and Expenses

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

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2006.

Note 3. Changes in Accounting Principles and Restated Fund Balances and Net Assets

A. Changes in Accounting Principles

For 2006, the County has implemented GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section" and GASB Statement No. 47, "Accounting for Termination Benefits."

The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section.

GASB Statement No. 47 establishes standards of accounting and financial reporting for termination benefits.

The implementation of GASB Statement No. 47 did not materially affect the presentation of the financial statements of the County.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

B. Restated Fund Balance/Net Assets

At December 31, 2006 it was determined that capital assets in governmental activities were understated by \$1,469,091 due to the failure to add improvements made to roads and bridges and additions to vehicles not reported in 2005. Net Assets for governmental activities increased from \$176,914,476 to \$178,383,567. Capital assets in business-type activities were understated by \$876,000, which increased the net assets of business-type activities at December 31, 2005 from \$13,535,660 to \$14,411,660. These adjustments had the following effects on governmental and business type activities as of December 31, 2005:

	Governmental Activities	Business-Type Activities			Total Business-Type	Total
		Water Resources	Water District	Storm Water		
Net Assets, December 31, 2005	\$176,914,476	\$10,371,056	\$3,154,310	\$10,294	\$13,535,660	\$190,450,136
Capital Assets	1,469,091	608,253	267,747	0	876,000	2,345,091
Restated Net Assets, December 31, 2005	<u>\$178,383,567</u>	<u>\$10,979,309</u>	<u>\$3,422,057</u>	<u>\$10,294</u>	<u>\$14,411,660</u>	<u>\$192,795,227</u>

Note 4. Budgetary Basis of Accounting

While the County's reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. 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/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Net Change in Fund Balance General and Major Special Revenue Funds

	General	Mental Retardation	Mental Health
GAAP Basis	\$73,589	\$1,799,575	\$390,604
Net Adjustment of			
Revenue Accruals	(766,852)	(157,928)	112,796
Beginning Fair Value Adjustments for Investments	(163,284)	0	0
Ending Fair Value Adjustments for Investments	(177,886)	0	0
Advances In	2,057	0	0
Net Adjustment for			
Expenditure Accruals	718,745	277,089	238,507
Advance Out	(2,057)	0	0
Encumbrances	(696,032)	(299,671)	(507,227)
Budget Basis	<u>(\$1,011,720)</u>	<u>\$1,619,065</u>	<u>\$234,680</u>

Note 5. Fund Deficits

The following funds had the following deficit fund balances as of December 31, 2006:

	Deficit Fund Balance
Capital Projects Fund	
Construction	\$6,595,729
Non-Major Fund	
Transportation Administration	3,521

The deficit in the Construction Capital Projects Fund resulted from the issuance of bond anticipation notes. Once the notes are retired or the bonds are issued, the deficit will be eliminated.

The deficit in the Transportation Administration Fund arose due to the recognition of accrued liabilities. The General Fund provides transfers to cover deficit balances; however this is done when cash is needed rather than when accruals occur.

Note 6. Deposits and Investments

Monies held by the County are classified by State Statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Monies held by the County, which are not considered active, are classified as inactive. Inactive

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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, the 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 the 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. Bond 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 deposits 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 for 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 rated at the time of purchase, which are rated in the highest qualification 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. bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds 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 or instrumentality, and/or highly rated commercial paper.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest 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. Payment 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, the carrying amount of the County's deposits was \$15,362,518 and the bank balance was \$14,962,632. Of the bank balance \$368,872 was covered by federal depository insurance. The remaining \$14,593,760 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

Investments are reported at fair value. As of December 31, 2006, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)				Total
		Less than 1	1-2	2-3	3-5	
Federal Home Loan Bank Notes	\$16,951,670	\$5,980,620	\$3,981,300	\$2,994,040	\$3,995,710	\$16,951,670
Federal Home Loan Mortgage Corporation Notes	12,935,300	3,971,740	3,975,900	1,997,560	2,990,100	12,935,300
Federal National Mortgage Association Notes	8,982,100	0	0	3,979,330	5,002,770	8,982,100
Commercial Paper	980,590	0	980,590	0	0	980,590
STAROhio	1,000,000	1,000,000	0	0	0	1,000,000
Total Investments	\$40,849,660	\$10,952,360	\$8,937,790	\$8,970,930	\$11,988,580	\$40,849,660

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Notes to the Basic Financial Statements December 31, 2006

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

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

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

Concentration of Credit Risk The County follows State statute that limits investments in commercial paper and bankers' acceptances to 25 percent of the monies available for investment at any one time.

The County's major investment holdings at year end are as follows:

Federal Home Loan Bank Notes	41.50%
Federal Home Loan Mortgage Corporation Notes	31.67
Federal National Mortgage Association Notes	21.98
Commercial Paper	2.40
STAROhio	2.45
Total	100.00%

Component Unit

At year-end, the carrying amount of the component unit's deposits was \$55,570 and the bank balance was \$79,640. The entire balance was covered by federal depository insurance.

Note 7. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2006 for real and public utility property taxes represents collections of 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) is for 2006 taxes.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

2006 real property taxes are levied after October 1, 2006 on the assessed value as of January 1, 2006, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2006 real property taxes are collected in and intended to finance 2007.

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. 2006 public utility property taxes became a lien December 31, 2005, are levied after October 1, 2006, and are collected in 2007 with real property taxes.

2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. Tangible personal property assessments are being phased out – the assessment percentage of all property including inventory for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The full tax rate for all County operations for the year ended December 31, 2006, was \$11.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

Real Property	\$ 2,845,904,000
Public Utility Personal Property	71,892,690
Tangible Personal Property	167,598,120
Total Assessed Value	<u>\$ 3,085,394,810</u>

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.

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, 2006 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 2006 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue is deferred.

Note 8. Receivables

Receivables at December 31, 2006, 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) 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.

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Notes to the Basic Financial Statements December 31, 2006

Special assessments expected to be collected in more than one year amount to \$3,037,282 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$17,243.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Fund	
Local Government and Revenue Assistance	\$869,547
Grant	7,451
Property Tax Rollbacks and Exemptions	303,924
Total General Fund	<u>1,180,922</u>
Special Revenue Funds	
Mental Retardation	811,571
Mental Health	1,470,475
Community Development Administration	59,525
CASA	18,760
Intensive Supervision	22,662
Care and Custody	47,492
Motor Vehicle License	2,903,307
Children's Services Levy	219,524
Child Support	64,139
Public Assistance	7
Transportation Administration	7,737
Aging	106,452
Victims Witness	35,414
Violence Against Women	6,891
Victims of Crime	28,765
Pretrial Release	11,202
US Marshall	166,004
Total Special Revenue Funds	<u>5,979,927</u>
Debt Service Fund	
General Obligation Bond Retirement	<u>75,981</u>
Capital Projects Funds	
Road and Bridge	146,876
Construction	579,850
Community Development Block Grant	386,278
Total Capital Projects	<u>1,113,004</u>
<i>Total Governmental Activities</i>	<u><u>\$8,349,834</u></u>

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2006

Note 9. Permissive Sales and Use Tax

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

Note 10. Federal Food Stamp Program

The County's Department of Job and Family Services distributes, through contracting issuance centers, federal food stamps to entitled recipients within Geauga County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job & Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. A supply of paper food stamps is kept on hand at Job and Family Services in case of an emergency with the automated system. Activity for the year ending December 31, 2006 is as follows:

Balance at beginning of year	\$2,804
Amount distributed to entitled recipients	(2,804)
Balance at end of year	<u><u>\$0</u></u>

All federal food stamps have been destroyed and have been replaced with Electronic Benefits Transfer Cards.

Note 11. Joint Ventures

A. Emergency Management Agency

The Emergency Management Agency (the "Agency") is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The Agency did not receive any funding from the County during 2006.

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B. Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District (the "District") is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2006. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

C. Portage-Geauga Juvenile Detention and Rehabilitation Center

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the "Center") is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A Joint Board of Trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2006, the County contributed \$422,548 to the Center, which represents nineteen 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

A. County Risk Sharing Authority

The County Risk Sharing Authority, Inc. (CORSA) is a public entity risk sharing pool among forty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, public officials liability and police professional insurance.

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2006 was \$294,646.

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

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

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

Note 13. Related Organizations

A. Geauga County Public Library

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2006.

B. Geauga County Park District

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2006.

Note 14. Jointly Governed Organizations

A. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including

Geauga County, Ohio

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budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2006, the County contributed \$28,402, which represents .60 percent of total contributions.

B. Geauga County Regional Airport Authority

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2006, the Airport received sufficient revenues and no additional funds were needed.

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Columbiana, Lake, Mahoning, Medina, Portage, Stark and Trumbull Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2006, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

D. Family First Council

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. In 2006, the County Commissioners contributed \$40,868, which represents 3.0 percent of total contributions.

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Note 15. Related Party Transactions

During 2006, 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 \$1,912,800.

Note 16. 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 17. Capital Assets

Capital asset activity for the year ended December 31, 2006, was as follows:

	Balance 12/31/05	Additions	Reductions	Balance 12/31/06
Government Activities:				
Nondepreciable Capital Assets				
Land	\$3,010,674	\$25,000	\$0	\$3,035,674
Infrastructure	103,533,811	4,563,144	(829,487)	107,267,468
<i>Total Nondepreciable Capital Assets</i>	<u>106,544,485</u>	<u>4,588,144</u>	<u>(829,487)</u>	<u>110,303,142</u>
Depreciable Capital Assets				
Building and Improvements	50,914,833	1,010,472	0	51,925,305
Machinery and Equipment	11,128,517	1,862,932	(135,798)	12,855,651
Vehicles	6,477,994	688,590	(495,108)	6,671,476
<i>Total Depreciable Capital Assets</i>	<u>68,521,344</u>	<u>3,561,994</u>	<u>(630,906)</u>	<u>71,452,432</u>
Less Accumulated Depreciation				
Buildings and Improvements	(14,321,923)	(1,266,878)	0	(15,588,801)
Machinery and Equipment	(8,294,726)	(1,219,999)	135,798	(9,378,927)
Vehicles	(4,221,177)	(914,462)	495,108	(4,640,531)
<i>Total Accumulated Depreciation</i>	<u>(26,837,826)</u>	<u>(3,401,339)</u>	<u>630,906</u>	<u>(29,608,259)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>41,683,518</u>	<u>160,655</u>	<u>0</u>	<u>41,844,173</u>
<i>Total Governmental Activities Capital Assets, Net</i>	<u>\$148,228,003</u>	<u>\$4,748,799</u>	<u>(\$829,487)</u>	<u>\$152,147,315</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

	Balance 12/31/05	Additions	Reductions	Balance 12/31/06
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
<i>Total Nondepreciable Capital Assets</i>	956,775	0	0	956,775
<i>Depreciable Capital Assets</i>				
Building and Improvements	7,488,528	0	0	7,488,528
Machinery and Equipment	1,912,998	166,558	(12,425)	2,067,131
Vehicles	1,227,694	82,950	(65,917)	1,244,727
Water and Wastewater Lines	28,020,546	260,000	(5,724)	28,274,822
<i>Total Depreciable Capital Assets</i>	38,649,766	509,508	(84,066)	39,075,208
<i>Accumulated Depreciation</i>				
Buildings and Improvements	(4,303,789)	(187,214)	0	(4,491,003)
Machinery and Equipment	(1,155,788)	(164,133)	12,425	(1,307,496)
Vehicles	(1,105,075)	(77,774)	65,917	(1,116,932)
Water and Wastewater Lines	(9,110,238)	(788,748)	1,715	(9,897,271)
<i>Total Accumulated Depreciation</i>	(15,674,890)	(1,217,869)	80,057	(16,812,702)
<i>Total Depreciable Capital Assets, Net</i>	22,974,876	(708,361)	(4,009)	22,262,506
Total Business Type Activities Capital Assets, Net	\$23,931,651	(\$708,361)	(\$4,009)	\$23,219,281

Depreciation expense was charged to governmental activities as follows:

General Government	
Legislative	\$1,207,651
Judicial	12,132
Public Safety	912,806
Public Works	443,458
Health	48,305
Human Services	776,987
<u>Human Services</u>	<u>776,987</u>
Total Governmental Activities	
Depreciation Expense	<u>\$3,401,339</u>

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2006

Note 18. Risk Management

A. Primary Government

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

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

The County participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 12) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of CompManagement, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

B. Component Unit

The Workshop insurance coverage includes the following:

Insurance Company	Amount	Frequency	Deductible
Westfield Insurance Companies:			
Business Auto	\$1,000,000	each accident	n/a
Commercial Property	230,000		\$250
Commercial Inland Marine	30,000		250
Commercial Crime	5,000	each employee *	n/a
Nationwide Mutual Insurance Company:			
Comprehensive Liability	1,000,000	each occurrence	1,000
	5,000,000	aggregate	

* For three authorized employees to sign company checks.

Settled claims have not exceeded this commercial coverage in any of the past three years.

Geauga County, Ohio

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For 2005, the Workshop participated in the Ohio Association of Adult Services' Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the members. The Plan is managed by CompManagement, Inc., Dublin, Ohio.

Note 19. Employee Retirement Systems

A. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional 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 that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, 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 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 that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

For the year ended December 31, 2006, the members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 9 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2006 was 13.7 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 16.93 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2006, 2005, and 2004 were \$4,621,408, \$4,359,697, and \$4,311,040, respectively; 100 percent has been contributed for 2006, 2005 and 2004. Contributions to the member-directed plan for 2006 were \$86,437 made by the County and \$56,783 made by the plan members.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

B. State Teachers Retirement System (STRS)

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. The Workshop's instructors participate in STRS Ohio. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, by calling (614) 227-4090, or by visiting the STRS Ohio website at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

For the year ended December 31, 2006, 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 2005, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for years ended December 31, 2006, 2005, and 2004 were \$196,491, \$209,143, and \$218,293 respectively; 100 percent has been contributed for fiscal year 2006, 2005 and 2004. Plan members made contributions to the DC and Combined Plans for fiscal year 2006 totaling \$1,045.

Geauga County, Ohio

*Notes to the Basic Financial Statements
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Note 20. Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.70 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.50 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the individual entry age actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.50 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 0.5 and 6.0 percent annually for the next nine years and 4.00 percent annually after nine years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. The number of active contributing participants for both plans used in the December 31, 2005, actuarial valuation was 358,804. Actual employer contributions for 2006 which were used to fund postemployment benefits were \$1,134,140. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006 and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System (STRS)

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by the System based on authority granted by State statute. Benefits are funded on a pay-as-go basis.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

All STRS Ohio benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2006, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$14,035 for fiscal year 2006.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2006, the balance in the Fund was \$3.5 billion. For the year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS Ohio had 119,184 eligible benefit recipients.

Note 21. Other Employee Benefits

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Note 22. Interfund Transfers and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, consisted of the following:

Transfers To	Transfers From				Totals
	Governmental Activities			Business Type Activities	
	General	Mental Retardation	Nonmajor	Water Resources	
<i>Governmental Activities</i>					
General	\$0	\$0	\$533,250	\$0	\$533,250
Mental Retardation	0	0	1,671	0	1,671
Debt Service	0	0	267,575	165,556	433,131
Construction	1,088,022	211,589	300,910	0	1,600,521
<i>Nonmajor Funds:</i>					
Aging	32,000	0	0	0	32,000
Community Development					
Administration	56,260	0	70,519	0	126,779
CASA	96,660	0	0	0	96,660
County Home	431,376	0	0	0	431,376
Motor Vehicle License	95,000	0	626,300	0	721,300
Court Technology	91,740	0	24,852	0	116,592
800 System Communications	40,000	0	0	0	40,000
911	500,000	0	0	0	500,000
Permanent Improvement	2,613,973	0	0	0	2,613,973
Computerization	338,000	0	0	0	338,000
Revolving Loan	29,782	0	0	0	29,782
Local Revolving Loan	205,000	0	0	0	205,000
Infrastructure Loan	0	0	143,218	0	143,218
Transportation Administration	45,000	0	0	0	45,000
Volunteer Guardianship	0	0	15,000	0	15,000
MRDD Donation	11,901	0	0	0	11,901
Public Assistance	108,627	0	803,686	0	912,313
VAWA	16,964	0	0	0	16,964
Victim Witness	15,429	0	0	0	15,429
Community Development Block Grant	0	0	63,200	128,163	191,363
MRDD Residential Service	0	1,063,000	0	0	1,063,000
Youth Center	462,481	0	77,236	0	539,717
REAF	0	0	25,000	0	25,000
DARE	8,644	0	0	0	8,644
Criminal Investigator	20,000	0	0	0	20,000
Total Nonmajor Funds	<u>5,218,837</u>	<u>1,063,000</u>	<u>1,849,011</u>	<u>128,163</u>	<u>8,259,011</u>
Total Governmental Activities	<u>6,306,859</u>	<u>1,274,589</u>	<u>2,952,417</u>	<u>293,719</u>	<u>10,827,584</u>
<i>Business Type Activities</i>					
Water Resources	80,000	0	590,021	0	670,021
Storm Water	35,000	0	0	0	35,000
Total Business Type Activities	<u>115,000</u>	<u>0</u>	<u>590,021</u>	<u>0</u>	<u>705,021</u>
Total	<u>\$6,421,859</u>	<u>\$1,274,589</u>	<u>\$3,542,438</u>	<u>\$293,719</u>	<u>\$11,532,605</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

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

B. Interfund Balances

Interfund balances at December 31, 2006, 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			
	General	Transportation Administration	Water District	Total
Major Funds:				
General	\$0	\$0	\$3,017	\$3,017
MRDD	0	0	20	20
Construction	272,918	0	0	272,918
Nonmajor Funds:				
Motor Vehicle License	125,000	0	65	125,065
Transportation Administration	51,000	0	0	51,000
Aging	0	16,515	0	16,515
Public Assistance	0	137	0	137
Total Governmental Funds	\$448,918	\$16,652	\$3,102	\$468,672

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Note 23. Long-Term Debt

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

	Original Issue Date	Original Issue Amount	Maturity Date	Interest Rate
Governmental Activities:				
General Obligation Bonds:				
County Highway Garage/Storage	1992	\$2,500,000	12/01/2007	2.9% - 6.10%
Special Assessment Bonds:				
Sanitary Sewer - Aquilla	1984	292,600	12/01/2023	5%
Sanitary Sewer - Aquilla	1984	5,852	02/01/2023	8.375%
Sanitary Sewer - Improvement	1993	1,690,000	12/01/2013	2.7% - 5.55%
Sanitary Sewer - Chagrin Falls Park	1994	528,000	12/01/2034	5.25%
Sanitary Sewer - Bainbridge	1995	2,600,000	12/01/2015	3.9% - 6.85%
Enterprise Fund:				
General Obligation Bond:				
Sewer - McFarland Creek	1983	1,480,000	12/01/2006	9%
Revenue Bond:				
Burton Lakes	1985	232,000	05/01/2021	5%
OPWC Loans:				
Valley View	2000	525,000	01/01/2020	0%
OWDA Loans:				
Chagrin Hts	1996	536,514	07/01/2017	4.16%
Bellwood Sewer	1998	1,011,762	01/01/2020	3.50%
Valley View	1998	3,574,826	01/01/2021	3.50%
Auburn Corners	1999	2,077,654	01/01/2022	3.50%
County Water Tower	1999	304,146	07/01/2020	3.52%
Water Treatment Plant	2000	742,174	01/01/2021	4.16%
McFarland Treatment Plant	2004	8,731,591	01/01/2026	1.67%
Parkman Treatment Plant	2006	3,403,436	04/27/2009	4.26%
Waterline Installation	2006	560,000	07/01/2026	5.09%

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Changes in the County's long-term obligations during the year ended December 31, 2006, consist of the following:

	Balance 12/31/2005	Increase	Decrease	Balance 12/31/2006	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds:					
County Highway Garage/Storage	\$455,000	\$0	\$220,000	\$235,000	\$235,000
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	138,600	0	7,700	130,900	7,700
Sanitary Sewer - Aquilla	2,772	0	154	2,618	154
Sanitary Sewer - Improvement	1,025,000	0	105,000	920,000	110,000
Sanitary Sewer - Chagrin Falls Park	467,590	0	7,199	460,391	7,577
Sanitary Sewer - Bainbridge	1,755,000	0	130,000	1,625,000	140,000
<i>Total Special Assessment Bonds</i>	<u>3,388,962</u>	<u>0</u>	<u>250,053</u>	<u>3,138,909</u>	<u>265,431</u>
Capital Leases	<u>0</u>	<u>56,453</u>	<u>12,688</u>	<u>43,765</u>	<u>27,593</u>
Compensated Absences	<u>1,645,035</u>	<u>1,865,639</u>	<u>1,643,480</u>	<u>1,867,194</u>	<u>69,865</u>
Notes	<u>600,000</u>	<u>400,000</u>	<u>600,000</u>	<u>400,000</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u>\$6,088,997</u>	<u>\$2,265,639</u>	<u>\$2,713,533</u>	<u>\$5,684,868</u>	<u>\$597,889</u>
Business Type Activities:					
General Obligation Bond:					
Sewer - McFarland Creek	65,000	0	65,000	0	0
Revenue Bond:					
Burton Lakes	150,000	0	7,000	143,000	7,000
OPWC Loan					
Valley View	367,500	0	26,249	341,251	26,250
OWDA Loans:					
Chagrin Hts	419,388	0	29,109	390,279	30,332
Bellwood Sewer	821,808	0	46,393	775,415	48,031
Valley View	3,255,210	0	168,321	3,086,889	174,263
Auburn Corners	1,974,566	0	106,728	1,867,838	0
County Water Tower	249,167	0	13,434	235,733	13,912
Water Treatment Plant	641,427	0	31,550	609,877	32,879
McFarland Treatment Plant	6,718,757	1,571,691	373,767	7,916,681	0
Parkman Treatment Plant	0	790,726	0	790,726	0
Waterline Installation	0	212,831	8,226	204,605	0
<i>Total OWDA Loans</i>	<u>14,080,323</u>	<u>2,575,248</u>	<u>777,528</u>	<u>15,878,043</u>	<u>299,417</u>
Compensated Absences	<u>185,397</u>	<u>59,519</u>	<u>59,688</u>	<u>185,228</u>	<u>0</u>
<i>Total Business Type Activities</i>	<u>\$14,848,220</u>	<u>\$2,634,767</u>	<u>\$935,465</u>	<u>\$16,547,522</u>	<u>\$332,667</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

The Revenue Bond and the Enterprise Fund General Obligation 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.

General Obligation Bonds will be retired from the Debt Service Fund using tax monies. The Special Assessment Bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, the County would make payment.

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These fund include the General Fund, and the Mental Retardation, Real Estate Assessment, Delinquent Tax, Community Development, Certificate of Title, CASA, Care and Custody, Court Technology, 911 Program, 800 Communications, Youth Center, Mental Health, Dog and Kennel, Children's Services, Child Support Enforcement, Transportation Administration, Aging, County Home, and Victim Witness Special Revenue Funds.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported as long term obligations. These notes are for the construction of a new public library have an interest rate of 3.0 percent, mature on March 3, 2006 and will be paid from the debt service fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2006 are as follows:

Governmental Activities:

Year	General Obligation Bonds		Special Assessment Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$235,000	\$14,335	\$265,431	\$180,997	\$500,431	\$195,332
2008	0	0	280,829	164,506	280,829	164,506
2009	0	0	301,247	147,031	301,247	147,031
2010	0	0	316,688	128,295	316,688	128,295
2011	0	0	337,152	108,574	337,152	108,574
2012-2016	0	0	1,218,613	271,790	1,218,613	271,790
2017-2021	0	0	109,458	98,496	109,458	98,496
2022-2026	0	0	106,359	69,281	106,359	69,281
2027-2031	0	0	117,080	41,658	117,080	41,658
2032-2035	0	0	86,052	9,190	86,052	9,190
Total	<u>\$235,000</u>	<u>\$14,335</u>	<u>\$3,138,909</u>	<u>\$1,219,818</u>	<u>\$3,373,909</u>	<u>\$1,234,153</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Business Type Activities:

Year	Revenue Bond		OPWC	OWDA Loans		Totals	
	Principal	Interest	Loan	Principal	Interest	Principal	Interest
2007	\$7,000	\$7,150	\$26,250	\$299,417	182,385	\$332,667	\$189,535
2008	7,000	6,800	26,250	310,417	171,385	\$343,667	\$178,185
2009	7,000	6,450	26,250	321,822	159,978	\$355,072	\$166,428
2010	8,000	6,100	26,250	333,649	148,151	\$367,899	\$154,251
2011	8,000	5,700	26,250	345,913	135,890	\$380,163	\$141,590
2012-2016	47,000	22,050	131,251	1,930,000	481,700	\$2,108,251	\$503,750
2017-2021	59,000	9,150	78,750	1,556,976	122,549	\$1,694,726	\$131,699
Totals	<u>\$143,000</u>	<u>\$63,400</u>	<u>\$341,251</u>	<u>\$5,098,194</u>	<u>\$1,402,038</u>	<u>\$5,582,445</u>	<u>\$1,465,438</u>

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

Auburn Corners	\$1,867,838
McFarland Treatment Plant	7,916,681
Parkman Treatment Plant	790,726
Waterline Instalation	<u>204,605</u>
Total	<u>\$10,779,850</u>

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, 2006, are an overall debt margin of \$68,408,822; and an unvoted debt margin of \$23,627,900.

The County has issued six issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$34,785,000 at December 31, 2006 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2006

Note 24. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2006, follows:

	Balance 12/31/05	Issued	Retired	Balance 12/31/06
Governmental Activities				
<i>Debt Service Fund:</i>				
Library Construction 3.00%	\$200,000	\$200,000	\$200,000	\$200,000
<i>Capital Projects Funds:</i>				
Human Services Improvements 3.38%	1,450,000	1,200,000	1,450,000	1,200,000
Jail Construction 4.0%	8,400,000	7,200,000	8,400,000	7,200,000
<i>Total</i>	<u>\$10,050,000</u>	<u>\$8,600,000</u>	<u>\$10,050,000</u>	<u>\$8,600,000</u>

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

Note 25. Capital Leases

In 2006, the County entered into a lease for several public safety vehicles. The County's lease obligation meets 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 vehicles have been capitalized in the amount of \$56,453, the present value of the minimum lease payments at the inception of the lease. The book value as of December 31, 2006 was \$45,162. In 2007 the County will be making lease payments of \$29,981 which is made up of \$27,593 in principal and \$2,388 in interest.

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

Year Ended December 31,	
2007	\$29,981
2008	16,711
Total Minimum Lease Payments	46,692
Less Amount Representing Interest	(2,927)
Present Value of Lease Payments	<u>\$43,765</u>

Capital lease payments have been reclassified and reflected as debt service in the fund financial statement for the general fund. These expenditures are reflected as program expenditures on a budgetary basis.

Note 26. Subsequent Events

On February 28, 2007, the County retired \$600,000 in bond anticipation notes and reissued \$400,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 4.25 percent and mature on February 28, 2008.

Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2006

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 2006 for the preservation of these assets.

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

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

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

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>
Failed	0	
"Imminent" Failure	1	
Critical	2	
Serious	3	
Poor	4	5
Fair	5	20
Satisfactory	6	58
Good	7	20
Very Good	8	62
Excellent	9	23
		<hr/>
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Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2006

The following summarizes the overall ratings as of December 31, 2006, 2005, 2004 and 2003:

Condition Assessment	2006		2005		2004		2003	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	227.6	100%	227.4	99%	224.1	98%	211.7	93%
Less than Fair	0	0%	1.2	1%	4.5	2%	16	7%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	183	97%	183	97%	185	98%	183	96%
Less than Fair	5	3%	5	3%	3	2%	7	4%

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
2006	\$9,847,528	\$8,479,991	\$1,367,537
2005	\$10,255,500	\$9,725,320	\$530,180
2004	\$10,203,350	\$9,145,125	\$1,058,225
2003	\$10,751,119	\$9,610,630	\$1,140,489

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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 Accountability – To account for grant monies received from the Ohio Department of Youth Services.

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

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.

DARE Grant - To account for grant monies received by the Sheriff's Department for drug-related education in the County schools.

(Continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – Continued

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

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

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

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

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

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

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

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

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

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

Medicaid Risk - To account for monies reserved for matching Medicaid monies.

Workforce Investment Act (WIA) – To account for monies received from the Workforce Development Fund.

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

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

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

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

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

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

(Continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – Continued

Municipal Road Tax - To account for the portion of the \$5.00 permissive license tax that is retained by the County for road projects on major thoroughfares in the villages of the County.

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

Victim Witness
County Cop Education
Domestic Violence
Drug Law Enforcement
Violence Against Women Act
Victims of Crime Act
Victim Advocate
Sheriff K-9 Unit
Court Security
Concealed Handgun
US Marshall

Indigent Guardianship
Drug Prosecution
Education and Enforcement
Juvenile Indigent Drivers
Commissary Fund
COPS More
Chardon Tower
PreTrial Release
Law Enforcement Block Grant
Criminal Investigation

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$10,343,958	\$5,192,034	\$15,535,992
Cash and Cash Equivalents in Segregated Accounts	12,311	0	12,311
Material and Supplies Inventory	536,390	0	536,390
Accrued Interest Receivable	0	212	212
Accounts Receivable	154,153	4,100	158,253
Interfund Receivable	16,652	0	16,652
Intergovernmental Receivable	3,697,881	533,154	4,231,035
Property Taxes Receivable	3,505,622	2,925,000	6,430,622
Loans Receivable	3,073,238	0	3,073,238
	<u>\$21,340,205</u>	<u>\$8,654,500</u>	<u>\$29,994,705</u>
<i>Total Assets</i>			
Liabilities:			
Accounts Payable	\$326,926	\$43,608	\$370,534
Accrued Wages	343,610	0	343,610
Contracts Payable	317,675	135,517	453,192
Intergovernmental Payable	375,058	0	375,058
Interfund Payable	192,717	0	192,717
Deferred Revenue	6,799,608	3,458,154	10,257,762
	<u>8,355,594</u>	<u>3,637,279</u>	<u>11,992,873</u>
<i>Total Liabilities</i>			
Fund Balances:			
Reserved for Encumbrances	1,001,333	212,669	1,214,002
Reserved for Loans	3,073,238	0	3,073,238
Unreserved, Undesignated, Reported in Special Revenue Funds	8,910,040	0	8,910,040
Capital Projects Funds	0	4,804,552	4,804,552
	<u>12,984,611</u>	<u>5,017,221</u>	<u>18,001,832</u>
<i>Total Fund Balances</i>			
<i>Total Liabilities and Fund Balances</i>	<u>\$21,340,205</u>	<u>\$8,654,500</u>	<u>\$29,994,705</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Property and Other Taxes	\$3,483,580	\$2,914,219	\$6,397,799
Permissive Motor Vehicle License Tax	502,844	0	502,844
Charges for Services	3,071,090	52,075	3,123,165
Licenses and Permits	166,805	0	166,805
Fines and Forfeitures	145,139	0	145,139
Intergovernmental	16,890,749	3,470,428	20,361,177
Special Assessments	5,814	0	5,814
Interest	182,735	6,286	189,021
Contributions/Donations	36,930	0	36,930
Other	1,339,446	45,337	1,384,783
<i>Total Revenues</i>	<u>25,825,132</u>	<u>6,488,345</u>	<u>32,313,477</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	2,603,307	0	2,603,307
Judicial	923,069	0	923,069
Public Safety	1,908,616	0	1,908,616
Public Works	5,817,016	0	5,817,016
Health	219,032	0	219,032
Human Services	15,700,925	0	15,700,925
Economic Development and Assistance	299,248	0	299,248
Capital Outlay	0	6,297,466	6,297,466
<i>Total Expenditures</i>	<u>27,471,213</u>	<u>6,297,466</u>	<u>33,768,679</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,646,081)</u>	<u>190,879</u>	<u>(1,455,202)</u>
Other Financing Sources (Uses):			
Transfers In	5,115,675	3,143,336	8,259,011
Transfers Out	(2,271,225)	(1,271,213)	(3,542,438)
<i>Total Other Financing Sources (Uses)</i>	<u>2,844,450</u>	<u>1,872,123</u>	<u>4,716,573</u>
<i>Net Change in Fund Balances</i>	1,198,369	2,063,002	3,261,371
<i>Fund Balances at Beginning of Year</i>	<u>11,786,242</u>	<u>2,954,219</u>	<u>14,740,461</u>
<i>Fund Balances at End of Year</i>	<u><u>\$12,984,611</u></u>	<u><u>\$5,017,221</u></u>	<u><u>\$18,001,832</u></u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006*

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Community Development Administration</u>	<u>County Recorder Micrographics</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$941,403	\$1,002,766	\$37,060	\$115,601
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	1,474	0	1,894	0
Accounts Receivable	42	0	0	252
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	59,525	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$942,919</u>	<u>\$1,002,766</u>	<u>\$98,479</u>	<u>\$115,853</u>
Liabilities:				
Accounts Payable	\$15,996	\$11,847	\$1,741	\$0
Accrued Wages	26,217	3,037	5,822	0
Contracts Payable	528	0	6,450	4,687
Intergovernmental Payable	25,252	2,212	6,012	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	59,525	0
<i>Total Liabilities</i>	<u>67,993</u>	<u>17,096</u>	<u>79,550</u>	<u>4,687</u>
Fund Balances:				
Reserved for Encumbrances	83,315	3,302	4,288	4,709
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	791,611	982,368	14,641	106,457
<i>Total Fund Balances</i>	<u>874,926</u>	<u>985,670</u>	<u>18,929</u>	<u>111,166</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$942,919</u>	<u>\$1,002,766</u>	<u>\$98,479</u>	<u>\$115,853</u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Help America Vote</u>	<u>Certificate of Title</u>	<u>CASA</u>
\$45,867	\$12,821	\$2,638	\$330,233	\$40,434
0	0	0	1,604	0
0	0	0	1,489	267
0	0	0	25,613	2,084
0	0	0	0	0
0	0	0	0	18,760
0	0	0	0	0
0	0	0	0	0
<u>\$45,867</u>	<u>\$12,821</u>	<u>\$2,638</u>	<u>\$358,939</u>	<u>\$61,545</u>
\$0	\$0	\$0	\$584	\$245
0	0	0	8,160	3,292
0	0	0	0	0
0	0	0	7,979	4,145
0	0	0	0	0
0	0	0	0	18,760
<u>0</u>	<u>0</u>	<u>0</u>	<u>16,723</u>	<u>26,442</u>
0	0	0	3,239	913
0	0	0	0	0
45,867	12,821	2,638	338,977	34,190
<u>45,867</u>	<u>12,821</u>	<u>2,638</u>	<u>342,216</u>	<u>35,103</u>
<u>\$45,867</u>	<u>\$12,821</u>	<u>\$2,638</u>	<u>\$358,939</u>	<u>\$61,545</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006*

	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>Court Technology</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$6,629	\$318,240	\$85	\$94,472
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	0	0	3,828
Accounts Receivable	0	0	0	30
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	22,662	47,492	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$29,291</u>	<u>\$365,732</u>	<u>\$85</u>	<u>\$98,330</u>
Liabilities:				
Accounts Payable	\$0	\$402	\$0	\$221
Accrued Wages	1,230	4,391	0	4,122
Contracts Payable	0	5,723	0	1,096
Intergovernmental Payable	1,274	4,561	0	4,164
Interfund Payable	0	0	0	0
Deferred Revenue	12,876	23,746	0	0
<i>Total Liabilities</i>	<u>15,380</u>	<u>38,823</u>	<u>0</u>	<u>9,603</u>
Fund Balances:				
Reserved for Encumbrances	120	6,194	0	0
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	13,791	320,715	85	88,727
<i>Total Fund Balances</i>	<u>13,911</u>	<u>326,909</u>	<u>85</u>	<u>88,727</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$29,291</u>	<u>\$365,732</u>	<u>\$85</u>	<u>\$98,330</u>

<u>Juvenile Recovery</u>	<u>Common Pleas Indigent Driver</u>	<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>
\$22,352	\$75	\$311,739	\$112,032	\$208,096
0	0	0	0	0
0	0	825	0	948
1,503	25	0	356	2,915
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$23,855</u>	<u>\$100</u>	<u>\$312,564</u>	<u>\$112,388</u>	<u>\$211,959</u>
\$0	\$0	\$6,391	\$4,627	\$10,806
0	0	0	900	13,503
176	0	51,735	9,259	1,303
0	0	5,115	1,060	14,078
0	0	0	0	0
0	0	0	0	0
<u>176</u>	<u>0</u>	<u>63,241</u>	<u>15,846</u>	<u>39,690</u>
324	0	134,937	7,764	6,157
0	0	0	0	0
23,355	100	114,386	88,778	166,112
<u>23,679</u>	<u>100</u>	<u>249,323</u>	<u>96,542</u>	<u>172,269</u>
<u>\$23,855</u>	<u>\$100</u>	<u>\$312,564</u>	<u>\$112,388</u>	<u>\$211,959</u>

(Continued)

Geauga County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2006

	DARE Grant	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$53,014	\$1,505,411	\$11,452	\$110,212
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	502,622	0	5,419
Accounts Receivable	0	2,535	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	2,903,307	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$53,014</u>	<u>\$4,913,875</u>	<u>\$11,452</u>	<u>\$115,631</u>
Liabilities:				
Accounts Payable	\$595	\$11,303	\$0	\$2,538
Accrued Wages	0	92,744	0	4,838
Contracts Payable	0	53,994	0	791
Intergovernmental Payable	2,132	98,673	0	4,708
Interfund Payable	0	125,065	0	0
Deferred Revenue	0	2,627,819	0	0
<i>Total Liabilities</i>	<u>2,727</u>	<u>3,009,598</u>	<u>0</u>	<u>12,875</u>
Fund Balances:				
Reserved for Encumbrances	3,405	84,945	0	20,861
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	46,882	1,819,332	11,452	81,895
<i>Total Fund Balances</i>	<u>50,287</u>	<u>1,904,277</u>	<u>11,452</u>	<u>102,756</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$53,014</u>	<u>\$4,913,875</u>	<u>\$11,452</u>	<u>\$115,631</u>

<u>EPA Water Pollution</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>
\$1,746	\$1,193,795	\$322,492	\$459,929	\$78,852
0	0	0	0	0
0	0	0	0	7,563
0	109,669	0	0	419
0	0	0	0	16,652
0	219,524	0	64,139	7,737
0	1,713,542	0	0	0
0	0	0	0	0
<u>\$1,746</u>	<u>\$3,236,530</u>	<u>\$322,492</u>	<u>\$524,068</u>	<u>\$111,223</u>
\$0	\$29,756	\$1,151	\$0	\$114
0	0	0	15,912	22,542
0	49,871	6,952	11,693	12,841
0	102	0	16,321	24,520
0	0	0	0	51,000
0	1,933,066	0	0	3,727
<u>0</u>	<u>2,012,795</u>	<u>8,103</u>	<u>43,926</u>	<u>114,744</u>
0	127,384	17,689	13,853	2,206
0	0	0	0	0
1,746	1,096,351	296,700	466,289	(5,727)
<u>1,746</u>	<u>1,223,735</u>	<u>314,389</u>	<u>480,142</u>	<u>(3,521)</u>
<u>\$1,746</u>	<u>\$3,236,530</u>	<u>\$322,492</u>	<u>\$524,068</u>	<u>\$111,223</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006*

	<u>Aging</u>	<u>County Home</u>	<u>Workforce Investment Act</u>	<u>MRDD Donation</u>	<u>Public Assistance</u>
Assets:					
Equity in Pooled Cash and Cash Equivalents	\$839,820	\$119,995	\$17,447	\$272,822	\$664,490
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	10,707
Material and Supplies Inventory	4,876	1,907	0	0	2,506
Accounts Receivable	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	106,452	0	0	0	7
Property Taxes Receivable	1,785,059	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,736,207</u>	<u>\$121,902</u>	<u>\$17,447</u>	<u>\$272,822</u>	<u>\$677,710</u>
Liabilities:					
Accounts Payable	\$30,534	\$5,999	\$0	\$0	\$182,420
Accrued Wages	35,422	14,221	0	0	80,125
Contracts Payable	44,828	10,361	0	0	31,871
Intergovernmental Payable	42,704	14,593	0	0	86,087
Interfund Payable	16,515	0	0	0	137
Deferred Revenue	1,882,971	0	0	0	0
<i>Total Liabilities</i>	<u>2,052,974</u>	<u>45,174</u>	<u>0</u>	<u>0</u>	<u>380,640</u>
Fund Balances:					
Reserved for Encumbrances	54,800	17,506	0	0	122,685
Reserved for Loans	0	0	0	0	0
Unreserved (Deficit)	628,433	59,222	17,447	272,822	174,385
<i>Total Fund Balances</i>	<u>683,233</u>	<u>76,728</u>	<u>17,447</u>	<u>272,822</u>	<u>297,070</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,736,207</u>	<u>\$121,902</u>	<u>\$17,447</u>	<u>\$272,822</u>	<u>\$677,710</u>

<u>Revolving Loan</u>	<u>Farmland Preservation</u>	<u>Local Revolving Loan</u>	<u>Local Infrastructure Loan</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$445,991	\$32,934	\$3,136	\$49,944	\$276,514	\$281,419	\$10,343,958
0	0	0	0	0	0	12,311
0	0	0	0	0	772	536,390
0	0	0	0	0	8,710	154,153
0	0	0	0	0	0	16,652
0	0	0	0	0	248,276	3,697,881
0	0	0	0	7,021	0	3,505,622
3,073,238	0	0	0	0	0	3,073,238
<u>\$3,519,229</u>	<u>\$32,934</u>	<u>\$3,136</u>	<u>\$49,944</u>	<u>\$283,535</u>	<u>\$539,177</u>	<u>\$21,340,205</u>
\$0	\$811	\$0	\$0	\$0	8,845	\$326,926
0	0	0	0	0	7,132	343,610
0	0	0	12,720	0	796	317,675
0	0	0	0	0	9,366	375,058
0	0	0	0	0	0	192,717
0	0	0	0	0	237,118	6,799,608
<u>0</u>	<u>811</u>	<u>0</u>	<u>12,720</u>	<u>0</u>	<u>263,257</u>	<u>8,355,594</u>
98,448	8,000	0	13,330	150,000	10,959	1,001,333
3,073,238	0	0	0	0	0	3,073,238
347,543	24,123	3,136	23,894	133,535	264,961	8,910,040
<u>3,519,229</u>	<u>32,123</u>	<u>3,136</u>	<u>37,224</u>	<u>283,535</u>	<u>275,920</u>	<u>12,984,611</u>
<u>\$3,519,229</u>	<u>\$32,934</u>	<u>\$3,136</u>	<u>\$49,944</u>	<u>\$283,535</u>	<u>\$539,177</u>	<u>\$21,340,205</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2006

	<u>Real Estate Assessment</u>	<u>Delinquent Tax Collector</u>	<u>Community Development Administration</u>	<u>County Recorder Micrographics</u>
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,437,912	236,454	0	88,097
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	161,079	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	80,569	0	0	0
<i>Total Revenues</i>	<u>1,518,481</u>	<u>236,454</u>	<u>161,079</u>	<u>88,097</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,227,309	118,193	162,545	82,799
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>1,227,309</u>	<u>118,193</u>	<u>162,545</u>	<u>82,799</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>291,172</u>	<u>118,261</u>	<u>(1,466)</u>	<u>5,298</u>
Other Financing Sources (Uses):				
Transfers In	25,000	0	126,779	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>25,000</u>	<u>0</u>	<u>126,779</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	316,172	118,261	125,313	5,298
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>558,754</u>	<u>867,409</u>	<u>(106,384)</u>	<u>105,868</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$874,926</u></u>	<u><u>\$985,670</u></u>	<u><u>\$18,929</u></u>	<u><u>\$111,166</u></u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Help America Vote</u>	<u>Certificate of Title</u>	<u>CASA</u>	<u>Intensive Supervision</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	319,878	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	39,007	951,521	0	27,514	39,145
0	0	0	0	0	0
23,668	0	0	0	0	0
0	0	0	0	0	0
0	0	0	11	1,371	3,610
<u>23,668</u>	<u>39,007</u>	<u>951,521</u>	<u>319,889</u>	<u>28,885</u>	<u>42,755</u>
0	52,124	960,337	0	0	0
0	0	0	271,916	115,047	44,002
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>52,124</u>	<u>960,337</u>	<u>271,916</u>	<u>115,047</u>	<u>44,002</u>
<u>23,668</u>	<u>(13,117)</u>	<u>(8,816)</u>	<u>47,973</u>	<u>(86,162)</u>	<u>(1,247)</u>
0	0	0	0	96,660	0
0	0	0	(120,000)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(120,000)</u>	<u>96,660</u>	<u>0</u>
23,668	(13,117)	(8,816)	(72,027)	10,498	(1,247)
<u>22,199</u>	<u>25,938</u>	<u>11,454</u>	<u>414,243</u>	<u>24,605</u>	<u>15,158</u>
<u>\$45,867</u>	<u>\$12,821</u>	<u>\$2,638</u>	<u>\$342,216</u>	<u>\$35,103</u>	<u>\$13,911</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, 2006

	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>Court Technology</u>	<u>Juvenile Recovery</u>
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	18,269
Intergovernmental	258,907	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	0	0	277	0
<i>Total Revenues</i>	<u>258,907</u>	<u>0</u>	<u>277</u>	<u>18,269</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	240,306	15,000	230,683	6,115
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>240,306</u>	<u>15,000</u>	<u>230,683</u>	<u>6,115</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>18,601</u>	<u>(15,000)</u>	<u>(230,406)</u>	<u>12,154</u>
Other Financing Sources (Uses):				
Transfers In	0	15,000	116,592	0
Transfers Out	(77,236)	0	(25,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(77,236)</u>	<u>15,000</u>	<u>91,592</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(58,635)	0	(138,814)	12,154
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>385,544</u>	<u>85</u>	<u>227,541</u>	<u>11,525</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$326,909</u>	<u>\$85</u>	<u>\$88,727</u>	<u>\$23,679</u>

<u>Common Pleas Indigent Driver</u>	<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>	<u>DARE Grant</u>	<u>Motor Vehicle License</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	437,060
25	0	0	0	0	106,798
0	0	0	0	0	0
0	0	0	0	0	113,027
0	0	0	7,095	69,559	5,393,795
0	0	0	0	0	0
0	0	0	0	0	63,777
0	0	0	0	0	0
25	358,007	120,001	19,308	911	23,314
<u>50</u>	<u>358,007</u>	<u>120,001</u>	<u>26,403</u>	<u>70,470</u>	<u>6,137,771</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	531,435	160,407	565,855	83,564	0
0	0	0	0	0	5,817,016
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>531,435</u>	<u>160,407</u>	<u>565,855</u>	<u>83,564</u>	<u>5,817,016</u>
<u>50</u>	<u>(173,428)</u>	<u>(40,406)</u>	<u>(539,452)</u>	<u>(13,094)</u>	<u>320,755</u>
0	500,000	40,000	539,717	8,644	721,300
0	(400,000)	0	0	0	(247,535)
<u>0</u>	<u>100,000</u>	<u>40,000</u>	<u>539,717</u>	<u>8,644</u>	<u>473,765</u>
50	(73,428)	(406)	265	(4,450)	794,520
<u>50</u>	<u>322,751</u>	<u>96,948</u>	<u>172,004</u>	<u>54,737</u>	<u>1,109,757</u>
<u>\$100</u>	<u>\$249,323</u>	<u>\$96,542</u>	<u>\$172,269</u>	<u>\$50,287</u>	<u>\$1,904,277</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, 2006*

	Ditch Maintenance	Dog and Kennel	EPA Water Pollution	Children's Services Levy
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$1,725,026
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	3,850	0	0
Licenses and Permits	0	134,430	0	0
Fines and Forfeitures	0	7,533	0	0
Intergovernmental	0	0	1,746	1,794,112
Special Assessments	5,814	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	0	78,634	0	45,053
<i>Total Revenues</i>	5,814	224,447	1,746	3,564,191
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	219,032	0	0
Human Services	0	0	0	2,469,429
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	0	219,032	0	2,469,429
<i>Excess of Revenues Over (Under) Expenditures</i>	5,814	5,415	1,746	1,094,762
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	(783,000)
<i>Total Other Financing Sources (Uses)</i>	0	0	0	(783,000)
<i>Net Change in Fund Balances</i>	5,814	5,415	1,746	311,762
<i>Fund Balances (Deficit) at Beginning of Year</i>	5,638	97,341	0	911,973
<i>Fund Balances (Deficit) at End of Year</i>	\$11,452	\$102,756	\$1,746	\$1,223,735

<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>	<u>County Home</u>	<u>Medicaid Risk</u>
\$0	\$0	\$0	\$1,758,554	\$0	\$0
0	0	0	0	0	0
0	318,780	328,329	0	220,221	0
0	0	0	0	0	0
0	0	0	0	0	0
1,297,153	567,790	719,444	439,284	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
98,282	107,755	9,359	190,858	5,355	0
<u>1,395,435</u>	<u>994,325</u>	<u>1,057,132</u>	<u>2,388,696</u>	<u>225,576</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,564,263	1,077,231	1,175,693	2,227,790	638,416	0
0	0	0	0	0	0
<u>2,564,263</u>	<u>1,077,231</u>	<u>1,175,693</u>	<u>2,227,790</u>	<u>638,416</u>	<u>0</u>
<u>(1,168,828)</u>	<u>(82,906)</u>	<u>(118,561)</u>	<u>160,906</u>	<u>(412,840)</u>	<u>0</u>
1,063,000	0	45,000	32,000	431,376	0
0	(20,686)	0	0	0	(1,671)
<u>1,063,000</u>	<u>(20,686)</u>	<u>45,000</u>	<u>32,000</u>	<u>431,376</u>	<u>(1,671)</u>
(105,828)	(103,592)	(73,561)	192,906	18,536	(1,671)
<u>420,217</u>	<u>583,734</u>	<u>70,040</u>	<u>490,327</u>	<u>58,192</u>	<u>1,671</u>
<u>\$314,389</u>	<u>\$480,142</u>	<u>(\$3,521)</u>	<u>\$683,233</u>	<u>\$76,728</u>	<u>\$0</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, 2006*

	Workforce Investment Act	MRDD Donation	Public Assistance	Revolving Loan
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	91,127	0	4,738,920	0
Special Assessments	0	0	0	0
Interest	0	0	0	95,290
Contributions/Donations	0	36,930	0	0
Other	0	0	51,235	3,683
<i>Total Revenues</i>	91,127	36,930	4,790,155	98,973
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	104,088	0	5,444,015	0
Economic Development and Assistance	0	0	0	3,825
<i>Total Expenditures</i>	104,088	0	5,444,015	3,825
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,961)	36,930	(653,860)	95,148
Other Financing Sources (Uses):				
Transfers In	0	11,901	912,313	29,782
Transfers Out	0	0	(304,160)	(256,418)
<i>Total Other Financing Sources (Uses)</i>	0	11,901	608,153	(226,636)
<i>Net Change in Fund Balances</i>	(12,961)	48,831	(45,707)	(131,488)
<i>Fund Balances (Deficit) at Beginning of Year</i>	30,408	223,991	342,777	3,650,717
<i>Fund Balances (Deficit) at End of Year</i>	\$17,447	\$272,822	\$297,070	\$3,519,229

<u>Farmland Preservation</u>	<u>Local Revolving Loan</u>	<u>Local Infrastructure Loan</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$3,483,580
0	0	0	65,784	0	502,844
0	0	0	0	10,746	3,071,090
0	0	0	0	32,375	166,805
0	0	0	0	6,310	145,139
0	0	0	0	293,551	16,890,749
0	0	0	0	0	5,814
0	0	0	0	0	182,735
0	0	0	0	0	36,930
0	3,136	0	0	138,692	1,339,446
<u>0</u>	<u>3,136</u>	<u>0</u>	<u>65,784</u>	<u>481,674</u>	<u>25,825,132</u>
0	0	0	0	0	2,603,307
0	0	0	0	0	923,069
0	0	0	0	567,355	1,908,616
0	0	0	0	0	5,817,016
0	0	0	0	0	219,032
0	0	0	0	0	15,700,925
4,948	200,000	90,475	0	0	299,248
<u>4,948</u>	<u>200,000</u>	<u>90,475</u>	<u>0</u>	<u>567,355</u>	<u>27,471,213</u>
<u>(4,948)</u>	<u>(196,864)</u>	<u>(90,475)</u>	<u>65,784</u>	<u>(85,681)</u>	<u>(1,646,081)</u>
0	205,000	143,218	0	52,393	5,115,675
0	(5,000)	(15,519)	0	(15,000)	(2,271,225)
<u>0</u>	<u>200,000</u>	<u>127,699</u>	<u>0</u>	<u>37,393</u>	<u>2,844,450</u>
(4,948)	3,136	37,224	65,784	(48,288)	1,198,369
<u>37,071</u>	<u>0</u>	<u>0</u>	<u>217,751</u>	<u>324,208</u>	<u>11,786,242</u>
<u>\$32,123</u>	<u>\$3,136</u>	<u>\$37,224</u>	<u>\$283,535</u>	<u>\$275,920</u>	<u>\$12,984,611</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006*

	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$478,469	\$694,182	\$3,721,504
Accrued Interest Receivable	0	0	0
Accounts Receivable	4,100	0	0
Intergovernmental Receivable	0	146,876	0
Property Taxes Receivable	0	2,925,000	0
<i>Total Assets</i>	<u>\$482,569</u>	<u>\$3,766,058</u>	<u>\$3,721,504</u>
Liabilities:			
Accounts Payable	\$42,229	\$0	\$1,379
Contracts Payable	0	121,620	0
Deferred Revenue	0	3,071,876	0
<i>Total Liabilities</i>	<u>42,229</u>	<u>3,193,496</u>	<u>1,379</u>
Fund Balances:			
Reserved for Encumbrances	10,707	28,546	39,469
Unreserved	429,633	544,016	3,680,656
<i>Total Fund Balances</i>	<u>440,340</u>	<u>572,562</u>	<u>3,720,125</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$482,569</u>	<u>\$3,766,058</u>	<u>\$3,721,504</u>

<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Totals</u>
\$52,378	\$187,755	\$57,746	\$5,192,034
0	0	212	212
0	0	0	4,100
0	386,278	0	533,154
0	0	0	2,925,000
<u>\$52,378</u>	<u>\$574,033</u>	<u>\$57,958</u>	<u>\$8,654,500</u>
\$0	\$0	\$0	\$43,608
0	13,897	0	135,517
0	386,278	0	3,458,154
<u>0</u>	<u>400,175</u>	<u>0</u>	<u>3,637,279</u>
0	130,047	3,900	212,669
52,378	43,811	54,058	4,804,552
<u>52,378</u>	<u>173,858</u>	<u>57,958</u>	<u>5,017,221</u>
<u>\$52,378</u>	<u>\$574,033</u>	<u>\$57,958</u>	<u>\$8,654,500</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
December 31, 2006*

	Computerization	Road and Bridge	Permanent Improvement
Revenues:			
Property and Other Taxes	\$0	\$2,914,219	\$0
Charges for Services	52,075	0	0
Intergovernmental	0	2,484,534	0
Interest	0	0	0
Other	19,662	0	700
<i>Total Revenues</i>	71,737	5,398,753	700
Expenditures:			
Capital Outlay	226,139	4,546,651	1,064,347
<i>Total Expenditures</i>	226,139	4,546,651	1,064,347
<i>Excess of Revenues Over (Under) Expenditures</i>	(154,402)	852,102	(1,063,647)
Other Financing Sources (Uses):			
Transfers In	338,000	0	2,613,973
Transfers Out	(24,851)	(626,300)	0
<i>Total Other Financing Sources (Uses)</i>	313,149	(626,300)	2,613,973
<i>Net Change in Fund Balances</i>	158,747	225,802	1,550,326
<i>Fund Balances at Beginning of Year</i>	281,593	346,760	2,169,799
<i>Fund Balances at End of Year</i>	\$440,340	\$572,562	\$3,720,125

<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Transportation Capital Grant</u>	<u>HUD Housing CDBG</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$2,914,219
0	0	0	0	0	52,075
2,361	832,622	0	150,911	0	3,470,428
3,906	0	2,380	0	0	6,286
0	0	14,970	8,147	1,858	45,337
<u>6,267</u>	<u>832,622</u>	<u>17,350</u>	<u>159,058</u>	<u>1,858</u>	<u>6,488,345</u>
0	289,592	1,200	167,679	1,858	6,297,466
<u>0</u>	<u>289,592</u>	<u>1,200</u>	<u>167,679</u>	<u>1,858</u>	<u>6,297,466</u>
<u>6,267</u>	<u>543,030</u>	<u>16,150</u>	<u>(8,621)</u>	<u>0</u>	<u>190,879</u>
0	191,363	0	0	0	3,143,336
(20,041)	(600,021)	0	0	0	(1,271,213)
<u>(20,041)</u>	<u>(408,658)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,872,123</u>
(13,774)	134,372	16,150	(8,621)	0	2,063,002
<u>66,152</u>	<u>39,486</u>	<u>41,808</u>	<u>8,621</u>	<u>0</u>	<u>2,954,219</u>
<u>\$52,378</u>	<u>\$173,858</u>	<u>\$57,958</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,017,221</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 inspections 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.

(Continued)

Combining Statements – Fiduciary Funds (Continued)

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.

Undivided Library and Local Government - To account for the collection of shared revenues from the State of Ohio that represent 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 Township Gas
Undivided Intangible Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Geauga, Ashtabula, Portage Partnership

Law Enforcement Trust - Sheriff
Over/Double
Sheriff's Inmate
Undivided Cigarette Tax
Undivided Estate Tax
Undivided Local Government Revenue Assistance
Undivided Public Housing
Ohio Housing Trust
County Home Resident Trust

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2006

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,425,358	\$2,630,542	\$2,669,337	\$1,386,563
Property Taxes Receivable	385,990	385,990	385,990	385,990
Total Assets	\$1,811,348	\$3,016,532	\$3,055,327	\$1,772,553
Liabilities:				
Undistributed Monies	\$1,811,348	\$2,630,542	\$2,669,337	\$1,772,553
Total Liabilities	\$1,811,348	\$2,630,542	\$2,669,337	\$1,772,553
Park Board				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,686,311	\$11,267,703	\$9,217,539	\$5,736,475
Cash and Cash Equivalents In Segregated Accounts	2,261	66,087	65,961	2,387
Property Taxes Receivable	6,379,858	6,379,930	6,379,858	6,379,930
Total Assets	\$10,068,430	\$17,713,720	\$15,663,358	\$12,118,792
Liabilities:				
Undistributed Monies	\$10,068,430	\$11,333,862	\$9,283,500	\$12,118,792
Total Liabilities	\$10,068,430	\$11,333,862	\$9,283,500	\$12,118,792
Family First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$504,322	\$1,362,606	\$1,457,574	\$409,354
Total Assets	\$504,322	\$1,362,606	\$1,457,574	\$409,354
Liabilities:				
Undistributed Monies	\$504,322	\$1,362,606	\$1,457,574	\$409,354
Total Liabilities	\$504,322	\$1,362,606	\$1,457,574	\$409,354
Emergency Management Agency				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$147,050	\$517,141	\$439,982	\$224,209
Total Assets	\$147,050	\$517,141	\$439,982	\$224,209
Liabilities:				
Undistributed Monies	\$147,050	\$517,141	\$439,982	\$224,209
Total Liabilities	\$147,050	\$517,141	\$439,982	\$224,209

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$56,000	\$436,346	\$365,143	\$127,203
Total Assets	\$56,000	\$436,346	\$365,143	\$127,203
Liabilities:				
Undistributed Monies	\$56,000	\$436,346	\$365,143	\$127,203
Total Liabilities	\$56,000	\$436,346	\$365,143	\$127,203
Geauga/Trumbull Solid Waste District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$362,948	\$1,165,455	\$1,194,233	\$334,170
Cash and Cash Equivalents In Segregated Accounts	580	1,152,681	1,151,988	1,273
Total Assets	\$363,528	\$2,318,136	\$2,346,221	\$335,443
Liabilities:				
Undistributed Monies	\$363,528	\$2,318,136	\$2,346,221	\$335,443
Total Liabilities	\$363,528	\$2,318,136	\$2,346,221	\$335,443
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$8,978	\$329,478	\$330,711	\$7,745
Total Assets	\$8,978	\$329,478	\$330,711	\$7,745
Liabilities:				
Due to Others	\$8,978	\$329,478	\$330,711	\$7,745
Total Liabilities	\$8,978	\$329,478	\$330,711	\$7,745
Building Standards Assessment				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$336	\$6,344	\$3,491	\$3,189
Total Assets	\$336	\$6,344	\$3,491	\$3,189
Liabilities:				
Undistributed Monies	\$336	\$6,344	\$3,491	\$3,189
Total Liabilities	\$336	\$6,344	\$3,491	\$3,189

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2006

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Court Agency				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$610,652	\$1,322,545	\$1,229,078	\$704,119
Total Assets	\$610,652	\$1,322,545	\$1,229,078	\$704,119
Liabilities:				
Undistributed Monies	\$610,652	\$1,322,545	\$1,229,078	\$704,119
Total Liabilities	\$610,652	\$1,322,545	\$1,229,078	\$704,119
Emergency Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$53,009	\$37,667	\$44,766	\$45,910
Total Assets	\$53,009	\$37,667	\$44,766	\$45,910
Liabilities:				
Due to Others	\$53,009	\$37,667	\$44,766	\$45,910
Total Liabilities	\$53,009	\$37,667	\$44,766	\$45,910
Hotel/Motel Excise Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$9,899	\$59,442	\$59,665	\$9,676
Total Assets	\$9,899	\$59,442	\$59,665	\$9,676
Liabilities:				
Intergovernmental Payable	\$9,899	\$59,442	\$59,665	\$9,676
Total Liabilities	\$9,899	\$59,442	\$59,665	\$9,676
Law Enforcement Trust - Prosecutor				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$32,050	\$24,580	\$12,769	\$43,861
Total Assets	\$32,050	\$24,580	\$12,769	\$43,861
Liabilities:				
Intergovernmental Payable	\$32,050	\$24,580	\$12,769	\$43,861
Total Liabilities	\$32,050	\$24,580	\$12,769	\$43,861

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Law Enforcement Trust - Sheriff				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$18,438	\$13,117	\$30,645	\$910
Cash and Cash Equivalents In Segregated Accounts	64,445	140,760	105,637	99,568
Total Assets	\$82,883	\$153,877	\$136,282	\$100,478
Liabilities:				
Intergovernmental Payable	\$82,883	\$153,877	\$136,282	\$100,478
Total Liabilities	\$82,883	\$153,877	\$136,282	\$100,478
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,873	\$224,684	\$222,104	\$4,453
Total Assets	\$1,873	\$224,684	\$222,104	\$4,453
Liabilities:				
Intergovernmental Payable	\$1,873	\$224,684	\$222,104	\$4,453
Total Liabilities	\$1,873	\$224,684	\$222,104	\$4,453
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$160	\$160	\$0
Total Assets	\$0	\$160	\$160	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$160	\$160	\$0
Total Liabilities	\$0	\$160	\$160	\$0
Over/Double				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$57,913	\$44,813,975	\$44,719,953	\$151,935
Total Assets	\$57,913	\$44,813,975	\$44,719,953	\$151,935
Liabilities:				
Due to Others	\$57,913	\$44,813,975	\$44,719,953	\$151,935
Total Liabilities	\$57,913	\$44,813,975	\$44,719,953	\$151,935

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2006

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$830,617	\$56,059,772	\$56,092,196	\$798,193
Total Assets	\$830,617	\$56,059,772	\$56,092,196	\$798,193
Liabilities:				
Payroll Withholdings	\$830,617	\$56,059,772	\$56,092,196	\$798,193
Total Liabilities	\$830,617	\$56,059,772	\$56,092,196	\$798,193
Real Estate Tax Escrow				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$563,455	\$4,841,065	\$3,388,191	\$2,016,329
Total Assets	\$563,455	\$4,841,065	\$3,388,191	\$2,016,329
Liabilities:				
Undistributed Monies	\$563,455	\$4,841,065	\$3,388,191	\$2,016,329
Total Liabilities	\$563,455	\$4,841,065	\$3,388,191	\$2,016,329
Sheriff's Civil				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$133,604	\$2,867,305	\$2,692,372	\$308,537
Total Assets	\$133,604	\$2,867,305	\$2,692,372	\$308,537
Liabilities:				
Undistributed Monies	\$133,604	\$2,867,305	\$2,692,372	\$308,537
Total Liabilities	\$133,604	\$2,867,305	\$2,692,372	\$308,537
Sheriff's Inmate				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$3,609	\$98,496	\$96,920	\$5,185
Totals Assets	\$3,609	\$98,496	\$96,920	\$5,185
Liabilities:				
Undistributed Monies	\$3,609	\$98,496	\$96,920	\$5,185
Total Liabilities	\$3,609	\$98,496	\$96,920	\$5,185

(Continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006*

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Telephone Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$156,716	\$144,183	\$12,533
Totals Assets	\$0	\$156,716	\$144,183	\$12,533
Liabilities:				
Undistributed Monies	\$0	\$156,716	\$144,183	\$12,533
Total Liabilities	\$0	\$156,716	\$144,183	\$12,533
Undivided Township Gas				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,588,507	\$1,588,507	\$0
Total Assets	\$0	\$1,588,507	\$1,588,507	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$1,588,507	\$1,588,507	\$0
Total Liabilities	\$0	\$1,588,507	\$1,588,507	\$0
Undivided Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,450	\$4,364	\$4,327	\$2,487
Total Assets	\$2,450	\$4,364	\$4,327	\$2,487
Liabilities:				
Intergovernmental Payable	\$2,450	\$4,364	\$4,327	\$2,487
Total Liabilities	\$2,450	\$4,364	\$4,327	\$2,487
Undivided Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,107,297	\$3,386,352	\$3,421,141	\$2,072,508
Total Assets	\$2,107,297	\$3,386,352	\$3,421,141	\$2,072,508
Liabilities:				
Intergovernmental Payable	\$2,107,297	\$3,386,352	\$3,421,141	\$2,072,508
Total Liabilities	\$2,107,297	\$3,386,352	\$3,421,141	\$2,072,508
Undivided Intangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
Total Assets	\$55,512	\$0	\$0	\$55,512
Liabilities:				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512
Total Liabilities	\$55,512	\$0	\$0	\$55,512

(Continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006*

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Undivided Library and Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,875,676	\$3,875,676	\$10
Total Assets	\$10	\$3,875,676	\$3,875,676	\$10
Liabilities:				
Intergovernmental Payable	\$10	\$3,875,676	\$3,875,676	\$10
Total Liabilities	\$10	\$3,875,676	\$3,875,676	\$10
Undivided Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,445,739	\$2,445,739	\$0
Total Assets	\$0	\$2,445,739	\$2,445,739	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$2,445,739	\$2,445,739	\$0
Total Liabilities	\$0	\$2,445,739	\$2,445,739	\$0
Undivided Local Government Revenue Assistance				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$751,453	\$751,453	\$0
Total Assets	\$0	\$751,453	\$751,453	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$751,453	\$751,453	\$0
Total Liabilities	\$0	\$751,453	\$751,453	\$0
Undivided Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$43,589	\$473,151	\$478,653	\$38,087
Total Assets	\$43,589	\$473,151	\$478,653	\$38,087
Liabilities				
Undistributed Monies	\$43,589	\$473,151	\$478,653	\$38,087
Total Liabilities	\$43,589	\$473,151	\$478,653	\$38,087
Undivided Public Housing				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$27,101	\$27,101	\$28,975
Total Assets	\$28,975	\$27,101	\$27,101	\$28,975
Liabilities				
Undistributed Monies	\$28,975	\$27,101	\$27,101	\$28,975
Total Liabilities	\$28,975	\$27,101	\$27,101	\$28,975

(Continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006*

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Undivided Tangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$44,246	\$13,929,138	\$13,844,743	\$128,641
Property Taxes Receivable	14,936,596	11,835,368	14,936,596	11,835,368
Total Assets	\$14,980,842	\$25,764,506	\$28,781,339	\$11,964,009
Liabilities:				
Intergovernmental Payable	\$14,980,842	\$10,827,910	\$13,844,743	\$11,964,009
Total Liabilities	\$14,980,842	\$10,827,910	\$13,844,743	\$11,964,009
Undivided Real Estate				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,006,459	\$141,939,589	\$143,966,137	\$2,979,911
Receivables				
Property Taxes	133,577,819	151,205,598	133,577,819	151,205,598
Special Assessments	5,242,905	5,136,175	5,242,905	5,136,175
Total Assets	\$143,827,183	\$298,281,362	\$282,786,861	\$159,321,684
Liabilities:				
Intergovernmental Payable	\$143,827,183	\$159,460,638	\$143,966,137	\$159,321,684
Total Liabilities	\$143,827,183	\$159,460,638	\$143,966,137	\$159,321,684
Undivided Forfeited Land				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,348	\$1,179	\$0	\$3,527
Total Assets	\$2,348	\$1,179	\$0	\$3,527
Liabilities:				
Intergovernmental Payable	\$2,348	\$1,179	\$0	\$3,527
Total Liabilities	\$2,348	\$1,179	\$0	\$3,527
Ohio Housing Trust				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$157,307	\$554,043	\$577,296	\$134,054
Total Assets	\$157,307	\$554,043	\$577,296	\$134,054
Liabilities:				
Intergovernmental Payable	\$157,307	\$554,043	\$577,296	\$134,054
Total Liabilities	\$157,307	\$554,043	\$577,296	\$134,054

(Continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006*

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Geauga, Ashtabula, Portage Partnership				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$12,054	\$123,045	\$119,450	\$15,649
Total Assets	\$12,054	\$123,045	\$119,450	\$15,649
Liabilities:				
Undistributed Monies	\$12,054	\$123,045	\$119,450	\$15,649
Total Liabilities	\$12,054	\$123,045	\$119,450	\$15,649
County Home Resident Trust				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,123	\$18,982	\$141
Total Assets	\$0	\$19,123	\$18,982	\$141
Liabilities:				
Undistributed Monies	\$0	\$19,123	\$18,982	\$141
Total Liabilities	\$0	\$19,123	\$18,982	\$141
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$15,177,776	\$292,711,195	\$291,168,367	\$16,720,604
Cash and Cash Equivalents In Segregated Accounts	856,179	6,001,932	5,685,436	1,172,675
Receivables:				
Property Taxes	155,280,263	169,806,886	155,280,263	169,806,886
Special Assessments	5,242,905	5,136,175	5,242,905	5,136,175
Total Assets	\$176,557,123	\$473,656,188	\$457,376,971	\$192,836,340
Liabilities:				
Intergovernmental Payable	\$161,259,654	\$183,358,604	\$170,905,999	\$173,712,259
Undistributed Monies	14,346,952	28,533,524	24,760,178	18,120,298
Due to Others	119,900	45,181,120	45,095,430	205,590
Payroll Withholdings	830,617	56,059,772	56,092,196	798,193
Total Liabilities	\$176,557,123	\$313,133,020	\$296,853,803	\$192,836,340

**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, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$7,013,600	\$6,921,543	\$6,978,917	\$57,374
Sales Tax	9,800,000	10,650,000	10,828,729	178,729
Charges for Services	2,653,450	3,275,412	3,421,203	145,791
Licenses and Permits	7,700	5,700	6,263	563
Fines and Forfeitures	155,000	151,000	152,372	1,372
Intergovernmental	2,281,615	2,392,602	2,403,519	10,917
Interest	1,000,000	2,000,000	2,023,955	23,955
Rentals	43,000	90,750	97,254	6,504
Other	536,050	799,865	799,024	(841)
Total Revenues	23,490,415	26,286,872	26,711,236	424,364
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	692,984	727,854	693,240	34,614
Materials and Supplies	7,500	7,500	6,499	1,001
Contract Services	1,000	1,000	0	1,000
Other	1,495,515	1,435,293	967,594	467,699
Capital Outlay	25,000	25,000	14,108	10,892
Microfilm Board				
Personal Services	174,406	173,612	164,481	9,131
Materials and Supplies	11,536	11,602	11,464	138
Other	21,333	26,973	26,043	930
Capital Outlay	27,137	20,395	19,263	1,132
Auditor				
Personal Services	620,651	586,486	580,363	6,123
Materials and Supplies	7,500	9,000	8,418	582
Contract Services	7,550	7,590	6,741	849
Other	12,000	49,460	49,176	284
Treasurer				
Personal Services	252,660	251,112	230,643	20,469
Materials and Supplies	1,500	500	500	0
Contract Services	41,500	41,500	28,106	13,394
Other	225,050	220,150	218,751	1,399
Capital Outlay	4,000	5,900	5,899	1

(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, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$999,238	\$992,983	\$987,350	\$5,633
Materials and Supplies	15,000	15,000	15,000	0
Contract Services	11,250	11,250	11,249	1
Other	70,067	70,067	70,067	0
Budget Commission				
Materials and Supplies	300	300	0	300
Bureau of Inspection				
Other	75,000	75,000	73,591	1,409
Planning Commission				
Personal Services	286,474	253,630	251,619	2,011
Materials and Supplies	4,500	4,500	4,435	65
Other	14,512	26,812	15,988	10,824
Capital Outlay	0	30,500	21,572	8,928
Automatic Data Processing Board				
Personal Services	349,305	330,046	301,185	28,861
Materials and Supplies	5,000	5,000	2,501	2,499
Contract Services	53,000	84,370	83,836	534
Other	193,600	197,480	195,380	2,100
Capital Outlay	53,000	55,300	54,819	481
Board of Elections				
Personal Services	550,560	582,266	561,384	20,882
Materials and Supplies	12,500	34,000	34,000	0
Contract Services	114,000	157,000	148,903	8,097
Other	17,000	17,000	16,702	298
Capital Outlay	5,000	5,000	4,816	184
Maintenance and Operations				
Personal Services	520,550	516,292	481,833	34,459
Materials and Supplies	42,200	49,982	49,853	129
Contract Services	976,450	976,450	862,355	114,095
Other	513,400	613,400	376,821	236,579
Capital Outlay	25,964	22,801	22,720	81

(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, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Personal Services	\$227,147	\$225,491	\$217,727	\$7,764
Materials and Supplies	9,500	9,500	7,349	2,151
Other	4,400	4,400	1,946	2,454
Total General Government Legislative and Executive	8,777,738	8,986,747	7,911,325	1,075,422
General Government:				
Judicial				
Common Pleas Court				
Personal Services	686,135	692,165	688,507	3,658
Materials and Supplies	4,300	4,300	4,300	0
Contract Services	9,500	6,500	6,436	64
Other	12,246	23,246	22,751	495
Capital Outlay	1,500	1,500	1,500	0
Jury Commission				
Personal Services	7,858	7,792	6,988	804
Materials and Supplies	450	450	450	0
Contract Services	150	150	135	15
Other	175	175	31	144
Court of Appeals				
Other	70,300	70,336	60,036	10,300
Juvenile Court				
Personal Services	372,609	365,270	355,559	9,711
Materials and Supplies	6,500	6,500	6,500	0
Contract Services	55,000	52,000	31,714	20,286
Other	63,500	60,000	50,062	9,938
Capital Outlay	1,200	3,300	3,300	0
Probate Court				
Personal Services	191,831	187,891	180,476	7,415
Materials and Supplies	7,000	7,000	6,993	7
Contract Services	6,100	6,775	3,411	3,364
Other	2,800	4,800	3,386	1,414
Capital Outlay	1,000	2,500	2,282	218

(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, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Probation				
Personal Services	\$84,239	\$92,215	\$91,876	\$339
Materials and Supplies	350	350	350	0
Contract Services	150	150	135	15
Juvenile Probation				
Personal Services	248,501	254,532	252,940	1,592
Materials and Supplies	650	650	650	0
Contract Services	500	500	500	0
Other	6,000	7,400	7,319	81
Capital Outlay	300	300	300	0
Clerk of Courts				
Personal Services	387,990	401,648	378,881	22,767
Materials and Supplies	12,000	18,500	16,445	2,055
Contract Services	5,781	3,281	2,377	904
Other	6,302	7,652	5,440	2,212
Municipal Court				
Personal Services	128,699	121,577	120,354	1,223
Other	13,900	20,320	17,810	2,510
Law Library				
Personal Services	52,042	51,705	51,373	332
Public Defender				
Personal Services	209,871	216,634	209,270	7,364
Materials and Supplies	1,600	1,600	1,600	0
Contract Services	17,556	17,556	16,786	770
Other	5,000	11,000	5,712	5,288
Capital Outlay	1,100	5,600	5,600	0
Total General Government Judicial	<u>2,706,685</u>	<u>2,759,822</u>	<u>2,620,535</u>	<u>139,287</u>
Public Safety				
Detention Home				
Other	422,548	422,548	422,548	0

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner				
Personal Services	\$68,607	\$67,777	\$66,199	\$1,578
Materials and Supplies	600	577	577	0
Contract Services	32,000	76,400	65,177	11,223
Other	3,000	2,661	2,661	0
Lab and Morgue				
Personal Services	191,454	213,821	213,808	13
Materials and Supplies	2,000	2,000	1,951	49
Other	29,000	46,691	43,849	2,842
Sheriff				
Personal Services	7,048,236	6,861,744	6,852,962	8,782
Materials and Supplies	248,250	391,409	386,395	5,014
Contract Services	890,255	1,157,823	1,135,416	22,407
Other	30,000	45,905	44,961	944
Capital Outlay	212,100	394,005	388,778	5,227
Building Department				
Personal Services	412,134	409,329	401,873	7,456
Materials and Supplies	2,800	8,714	8,713	1
Contract Services	39,500	34,028	34,028	0
Other	7,500	5,659	5,659	0
Capital Outlay	17,200	18,600	18,600	0
Total Public Safety	<u>9,657,184</u>	<u>10,159,689</u>	<u>10,094,155</u>	<u>65,534</u>
Public Works				
Engineer				
Personal Services	138,307	134,189	130,822	3,367
Materials and Supplies	3,500	3,500	2,823	677
Other	6,500	6,500	5,176	1,324
Capital Outlay	1,000	10,298	5,605	4,693
Total Public Works	<u>149,307</u>	<u>154,487</u>	<u>144,426</u>	<u>10,061</u>
Health				
Cooperative Extension Service				
Grants	267,599	267,601	266,914	687
Soil and Water				
Grants	158,222	183,222	183,222	0
Other Agriculture Programs				
Grants	5,892	5,885	4,617	1,268

(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, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Health Programs				
Grants	\$238,000	\$275,162	\$272,411	\$2,751
Total Health	<u>669,713</u>	<u>731,869</u>	<u>727,164</u>	<u>4,705</u>
Human Services				
Veterans Services				
Personal Services	220,707	218,578	169,071	49,507
Other	248,500	303,500	160,081	143,419
Capital Outlay	12,000	12,000	7,591	4,409
Total Human Services	<u>481,207</u>	<u>534,078</u>	<u>336,743</u>	<u>197,335</u>
Total Expenditures	<u>22,441,833</u>	<u>23,326,693</u>	<u>21,834,348</u>	<u>1,492,345</u>
Excess of Revenues Over Expenditures	<u>1,048,582</u>	<u>2,960,179</u>	<u>4,876,888</u>	<u>1,916,709</u>
Other Financing Sources (Uses):				
Transfers In	420,000	508,936	533,250	24,314
Transfers Out	(2,970,924)	(6,743,925)	(6,421,858)	322,067
Advances In	0	2,057	2,057	0
Advances Out	0	(2,057)	(2,057)	0
Total Other Financing Sources (Uses)	<u>(2,550,924)</u>	<u>(6,234,989)</u>	<u>(5,888,608)</u>	<u>346,381</u>
Net Change in Fund Balance	(1,502,342)	(3,274,810)	(1,011,720)	2,263,090
Fund Balance at Beginning of Year	4,870,503	4,870,503	4,870,503	0
Unexpended Prior Year Encumbrances	147,681	147,681	147,681	0
Fund Balance at End of Year	<u><u>\$3,515,842</u></u>	<u><u>\$1,743,374</u></u>	<u><u>\$4,006,464</u></u>	<u><u>\$2,263,090</u></u>

Geauga County, Ohio

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

Mental Retardation

Budget Basis

For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$7,764,800	\$8,157,509	\$8,174,922	\$17,413
Charges for Services	301,000	326,084	327,750	1,666
Intergovernmental	6,383,566	7,460,606	7,465,017	4,411
Interest	1,800	2,524	2,596	72
Contributions/Donations	30,000	0	0	0
Other	1,900	47,591	48,659	1,068
Total Revenues	14,483,066	15,994,314	16,018,944	24,630
Expenditures:				
Current:				
Human Services				
Personal Services	11,206,310	11,115,718	10,774,420	341,298
Materials and Supplies	345,000	389,381	314,426	74,955
Contract Services	971,696	1,524,774	1,291,226	233,548
Other	623,000	629,577	532,153	97,424
Capital Outlay	200,000	250,423	214,736	35,687
Total Expenditures	13,346,006	13,909,873	13,126,961	782,912
Excess of Revenues Over Expenditures	1,137,060	2,084,441	2,891,983	807,542
Other Financing Sources (Uses):				
Transfers In	170,000	1,671	1,671	0
Transfers Out	(800,000)	(1,306,160)	(1,274,589)	31,571
Total Other Financing Sources (Uses)	(630,000)	(1,304,489)	(1,272,918)	31,571
Net Change in Fund Balance	507,060	779,952	1,619,065	839,113
Fund Balance at Beginning of Year	3,143,530	3,143,530	3,143,530	0
Unexpended Prior Year Encumbrances	32,324	32,324	32,324	0
Fund Balance at End of Year	\$3,682,914	\$3,955,806	\$4,794,919	\$839,113

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$2,477,000	\$2,534,368	\$2,540,702	\$6,334
Intergovernmental	3,674,606	3,980,539	4,130,553	150,014
Other	32,500	6,916	68,254	61,338
Total Revenues	<u>6,184,106</u>	<u>6,521,823</u>	<u>6,739,509</u>	<u>217,686</u>
Expenditures:				
Current:				
Health				
Personal Services	407,787	407,787	380,721	27,066
Materials and Supplies	7,500	7,500	7,500	0
Contract Services	5,696,817	6,096,817	6,058,253	38,564
Other	61,000	61,000	55,411	5,589
Capital Outlay	14,000	14,000	2,944	11,056
Total Expenditures	<u>6,187,104</u>	<u>6,587,104</u>	<u>6,504,829</u>	<u>82,275</u>
Net Change in Fund Balance	(2,998)	(65,281)	234,680	299,961
Fund Balance at Beginning of Year	2,843,173	2,843,173	2,843,173	0
Unexpended Prior Year Encumbrances	264,437	264,437	264,437	0
Fund Balance at End of Year	<u>\$3,104,612</u>	<u>\$3,042,329</u>	<u>\$3,342,290</u>	<u>\$299,961</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$721,900	\$1,343,478	\$1,346,116	\$2,638
Intergovernmental	95,715	541,587	540,122	(1,465)
Special Assessments	275,000	396,292	396,292	0
Interest	100,000	55,893	55,893	0
Total Revenues	<u>1,192,615</u>	<u>2,337,250</u>	<u>2,338,423</u>	<u>1,173</u>
Expenditures:				
Debt Service:				
Bond Retirement				
Principal Retirement	1,629,053	535,054	535,053	1
Interest and Fiscal Charges	227,117	227,115	227,115	0
Note Retirement				
Principal Retirement	10,850,000	10,850,000	10,650,000	200,000
Interest and Fiscal Charges	398,500	557,125	557,125	0
Mortgage Revenue Bond				
Principal Retirement	7,000	7,000	7,000	0
Interest and Fiscal Charges	7,500	7,500	7,500	0
Total Expenditures	<u>13,119,170</u>	<u>12,183,794</u>	<u>11,983,793</u>	<u>200,001</u>
Excess of Revenues Under Expenditures	<u>(11,926,555)</u>	<u>(9,846,544)</u>	<u>(9,645,370)</u>	<u>201,174</u>
Other Financing Sources:				
Transfers In	954,132	734,041	734,041	0
Notes Issued	10,800,000	9,000,000	9,000,000	0
Total Other Financing Sources	<u>11,754,132</u>	<u>9,734,041</u>	<u>9,734,041</u>	<u>0</u>
Net Change in Fund Balance	(172,422)	(112,503)	88,671	201,174
Fund Balances at Beginning of Year	1,255,051	1,255,051	1,255,051	0
Fund Balances at End of Year	<u>\$1,082,629</u>	<u>\$1,142,548</u>	<u>\$1,343,722</u>	<u>\$201,174</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$36,090	\$36,091	\$1
Interest	10,150	118,964	101,578	(17,386)
Other	1,450,000	8,935	8,935	0
Total Revenues	<u>1,460,150</u>	<u>163,989</u>	<u>146,604</u>	<u>(17,385)</u>
Expenditures:				
Current:				
Public Works				
Contract Services	110,150	586,995	492,602	94,393
Other	0	50,000	1,181	48,819
Capital Outlay	60,000	1,167,168	248,038	919,130
Total Expenditures	<u>170,150</u>	<u>1,804,163</u>	<u>741,821</u>	<u>1,062,342</u>
Excess of Revenues Over (Under) Expenditures	<u>1,290,000</u>	<u>(1,640,174)</u>	<u>(595,217)</u>	<u>1,044,957</u>
Other Financing Sources:				
Transfers In	160,000	1,299,612	1,299,611	(1)
Total Other Financing Sources	<u>160,000</u>	<u>1,299,612</u>	<u>1,299,611</u>	<u>(1)</u>
Net Change in Fund Balance	1,450,000	(340,562)	704,394	1,044,956
Fund Balance at Beginning of Year	1,047,586	1,047,586	1,047,586	0
Unexpended Prior Year Encumbrances	233,208	233,208	233,208	0
Fund Balance at End of Year	<u><u>\$2,730,794</u></u>	<u><u>\$940,232</u></u>	<u><u>\$1,985,188</u></u>	<u><u>\$1,044,956</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$4,400,000	\$4,124,860	\$4,354,005	\$229,145
Interest	40,000	130,375	136,789	6,414
Tap-in Fees	0	288,400	288,400	0
OWDA Loan Proceeds	5,000,000	4,139,816	2,575,248	(1,564,568)
Other	4,365,000	3,159,360	1,357,035	(1,802,325)
Intergovernmental	558,939	2,576,274	1,166,295	(1,409,979)
Total Revenues	14,363,939	14,419,085	9,877,772	(4,541,313)
Expenses:				
Personal Services	1,854,750	1,843,306	1,833,062	10,244
Materials and Supplies	264,000	387,075	356,139	30,936
Contract Services	1,450,000	3,387,188	3,355,619	31,569
Other	88,500	180,780	89,821	90,959
Capital Outlay	1,075,000	7,857,731	7,857,731	0
Principal Retirement	750,000	820,000	803,777	16,223
Interest and Fiscal Charges	475,000	475,000	425,410	49,590
Total Expenses	5,957,250	14,951,080	14,721,559	229,521
Excess of Revenues Over (Under) Expenses	8,406,689	(531,995)	(4,843,787)	(4,311,792)
Transfers In	700,000	671,082	670,021	(1,061)
Transfers Out	(775,000)	(297,410)	(293,719)	3,691
Net Change in Fund Equity	8,331,689	(158,323)	(4,467,485)	(4,309,162)
Fund Equity at Beginning of Year	2,741,188	2,741,188	2,741,188	0
Unexpended Prior Year Encumbrances	1,931,109	1,931,109	1,931,109	0
Fund Equity at End of Year	\$13,003,986	\$4,513,974	\$204,812	(\$4,309,162)

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$470,000	\$463,000	\$518,333	\$55,333
Tap-in Fees	0	17,000	17,000	0
Other	100,000	86,330	89,311	2,981
Total Revenues	570,000	566,330	624,644	58,314
Expenses:				
Personal Services	167,940	173,482	171,427	2,055
Materials and Supplies	31,000	53,500	49,794	3,706
Contract Services	325,000	369,368	355,373	13,995
Other	8,500	24,964	22,187	2,777
Capital Outlay	37,500	35,357	26,122	9,235
Total Expenses	569,940	656,671	624,903	31,768
Net Change in Fund Equity	60	(90,341)	(259)	90,082
Fund Equity at Beginning of Year	360,505	360,505	360,505	0
Unexpended Prior Year Encumbrances	28,078	28,078	28,078	0
Fund Equity at End of Year	\$388,643	\$298,242	\$388,324	\$90,082

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$4,400	\$4,400	\$0
Other	0	1,876	1,876	0
Total Revenues	<u>0</u>	<u>6,276</u>	<u>6,276</u>	<u>0</u>
Expenses:				
Personal Services	10,268	10,583	10,572	11
Materials and Supplies	400	400	17	383
Contract Services	12,908	38,807	16,954	21,853
Other	1,126	1,126	893	233
Total Expenses	<u>24,702</u>	<u>50,916</u>	<u>28,436</u>	<u>22,480</u>
Excess of Revenues Under Expenses	(24,702)	(44,640)	(22,160)	22,480
Transfers In	40,000	35,000	35,000	0
Transfers Out	<u>(15,222)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Equity	76	(9,640)	12,840	22,480
Fund Equity at Beginning of Year	10,917	10,917	10,917	0
Fund Equity at End of Year	<u>\$10,993</u>	<u>\$1,277</u>	<u>\$23,757</u>	<u>\$22,480</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$1,100,000	\$1,428,542	\$1,437,912	\$9,370
Other	0	81,900	82,047	147
Total Revenues	<u>1,100,000</u>	<u>1,510,442</u>	<u>1,519,959</u>	<u>9,517</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	802,277	840,922	829,065	11,857
Materials and Supplies	34,000	34,500	23,477	11,023
Contract Services	253,000	568,410	256,728	311,682
Other	77,000	97,636	77,339	20,297
Capital Outlay	75,000	120,000	100,961	19,039
Total Expenditures	<u>1,241,277</u>	<u>1,661,468</u>	<u>1,287,570</u>	<u>373,898</u>
Excess of Revenues Over (Under) Expenditures	<u>(141,277)</u>	<u>(151,026)</u>	<u>232,389</u>	<u>383,415</u>
Other Financing Sources:				
Transfers In	0	25,000	25,000	0
Total Other Financing Sources	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Net Change in Fund Balance	(141,277)	(126,026)	257,389	383,415
Fund Balance at Beginning of Year	561,469	561,469	561,469	0
Unexpended Prior Year Encumbrances	22,701	22,701	22,701	0
Fund Balance at End of Year	<u>\$442,893</u>	<u>\$458,144</u>	<u>\$841,559</u>	<u>\$383,415</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$100,000	\$236,450	\$236,454	\$4
Total Revenues	<u>100,000</u>	<u>236,450</u>	<u>236,454</u>	<u>4</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	136,995	136,995	66,348	70,647
Materials and Supplies	4,000	4,000	4,000	0
Other	34,000	44,000	41,353	2,647
Capital Outlay	10,000	0	0	0
Total Expenditures	<u>184,995</u>	<u>184,995</u>	<u>111,701</u>	<u>73,294</u>
Net Change in Fund Balance	(84,995)	51,455	124,753	73,298
Fund Balance at Beginning of Year	860,930	860,930	860,930	0
Unexpended Prior Year Encumbrances	1,933	1,933	1,933	0
Fund Balance at End of Year	<u><u>\$777,868</u></u>	<u><u>\$914,318</u></u>	<u><u>\$987,616</u></u>	<u><u>\$73,298</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Administration
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$276,500	\$160,240	\$161,079	\$839
Total Revenues	<u>276,500</u>	<u>160,240</u>	<u>161,079</u>	<u>839</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	176,900	207,664	207,214	450
Materials and Supplies	3,000	3,000	2,729	271
Contract Services	64,000	55,000	54,900	100
Other	14,500	17,600	15,278	2,322
Capital Outlay	3,000	2,000	2,000	0
Total Expenditures	<u>261,400</u>	<u>285,264</u>	<u>282,121</u>	<u>3,143</u>
Excess of Revenues Over (Under) Expenditures	<u>15,100</u>	<u>(125,024)</u>	<u>(121,042)</u>	<u>3,982</u>
Other Financing Sources:				
Transfers In	0	116,260	126,779	10,519
Total Other Financing Sources	<u>0</u>	<u>116,260</u>	<u>126,779</u>	<u>10,519</u>
Net Change in Fund Balance	15,100	(8,764)	5,737	14,501
Fund Balance at Beginning of Year	8,765	8,765	8,765	0
Unexpended Prior Year Encumbrances	10,079	10,079	10,079	0
Fund Balance at End of Year	<u>\$33,944</u>	<u>\$10,080</u>	<u>\$24,581</u>	<u>\$14,501</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$82,000	\$84,115	\$88,389	\$4,274
Total Revenues	<u>82,000</u>	<u>84,115</u>	<u>88,389</u>	<u>4,274</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	83,000	88,000	86,502	1,498
Capital Outlay	13,000	8,000	1,006	6,994
Total Expenditures	<u>96,000</u>	<u>96,000</u>	<u>87,508</u>	<u>8,492</u>
Net Change in Fund Balance	(14,000)	(11,885)	881	12,766
Fund Balance at Beginning of Year	104,102	104,102	104,102	0
Unexpended Prior Year Encumbrances	1,222	1,222	1,222	0
Fund Balance at End of Year	<u>\$91,324</u>	<u>\$93,439</u>	<u>\$106,205</u>	<u>\$12,766</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Escrow Interest
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$4,000	\$22,500	\$23,668	\$1,168
Total Revenues	<u>4,000</u>	<u>22,500</u>	<u>23,668</u>	<u>1,168</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	4,000	22,500	23,668	1,168
Fund Balance at Beginning of Year	22,199	22,199	22,199	0
Fund Balance at End of Year	<u><u>\$26,199</u></u>	<u><u>\$44,699</u></u>	<u><u>\$45,867</u></u>	<u><u>\$1,168</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$65,000	\$40,427	\$39,007	(\$1,420)
Total Revenues	65,000	40,427	39,007	(1,420)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	10,000	10,000	6,016	3,984
Contract Services	2,000	2,000	2,000	0
Other	52,000	52,000	44,108	7,892
Capital Outlay	1,000	1,000	0	1,000
Total Expenditures	65,000	65,000	52,124	12,876
Net Change in Fund Balance	0	(24,573)	(13,117)	11,456
Fund Balance at Beginning of Year	24,574	24,574	24,574	0
Unexpended Prior Year Encumbrances	1,365	1,365	1,365	0
Fund Balance at End of Year	\$25,939	\$1,366	\$12,822	\$11,456

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$15,000	\$951,521	\$951,521	\$0
Total Revenues	15,000	951,521	951,521	0
Expenditures:				
Current:				
General Government:				
Legislative and Executive Capital Outlay	0	962,975	960,337	2,638
Total Expenditures	0	962,975	960,337	2,638
Net Change in Fund Balance	15,000	(11,454)	(8,816)	2,638
Fund Balance at Beginning of Year	11,454	11,454	11,454	0
Fund Balance at End of Year	\$26,454	\$0	\$2,638	\$2,638

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$260,000	\$300,000	\$317,495	\$17,495
Other	0	11	11	0
Total Revenues	260,000	300,011	317,506	17,495
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	273,443	273,630	258,454	15,176
Materials and Supplies	12,000	12,000	8,453	3,547
Contract Services	750	563	0	563
Other	15,250	15,250	7,129	8,121
Total Expenditures	301,443	301,443	274,036	27,407
Excess of Revenues Over (Under) Expenditures	(41,443)	(1,432)	43,470	44,902
Other Financing Uses:				
Transfers Out	0	(120,000)	(120,000)	0
Total Other Financing Uses	0	(120,000)	(120,000)	0
Net Change in Fund Balance	(41,443)	(121,432)	(76,530)	44,902
Fund Balance at Beginning of Year	400,178	400,178	400,178	0
Unexpended Prior Year Encumbrances	2,013	2,013	2,013	0
Fund Balance at End of Year	\$360,748	\$280,759	\$325,661	\$44,902

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
CASA
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$116,667	\$27,473	\$29,557	\$2,084
Other	0	1,600	2,130	530
Total Revenues	116,667	29,073	31,687	2,614
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	102,878	108,249	106,411	1,838
Materials and Supplies	2,000	2,300	2,285	15
Other	9,250	11,010	5,076	5,934
Capital Outlay	500	500	128	372
Total Expenditures	114,628	122,059	113,900	8,159
Excess of Revenues Over (Under) Expenditures	2,039	(92,986)	(82,213)	10,773
Other Financing Sources:				
Transfers In	0	96,660	96,660	0
Total Other Financing Sources	0	96,660	96,660	0
Net Change in Fund Balance	2,039	3,674	14,447	10,773
Fund Balance at Beginning of Year	24,333	24,333	24,333	0
Unexpended Prior Year Encumbrances	496	496	496	0
Fund Balance at End of Year	\$26,868	\$28,503	\$39,276	\$10,773

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$39,145	\$39,145	\$39,145	\$0
Other	3,000	3,610	3,610	0
Total Revenues	<u>42,145</u>	<u>42,755</u>	<u>42,755</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	37,547	37,935	37,925	10
Contract Services	1,937	1,937	888	1,049
Other	4,598	6,575	4,960	1,615
Total Expenditures	<u>44,082</u>	<u>46,447</u>	<u>43,773</u>	<u>2,674</u>
Net Change in Fund Balance	(1,937)	(3,692)	(1,018)	2,674
Fund Balance at Beginning of Year	7,519	7,519	7,519	0
Unexpended Prior Year Encumbrances	8	8	8	0
Fund Balance at End of Year	<u><u>\$5,590</u></u>	<u><u>\$3,835</u></u>	<u><u>\$6,509</u></u>	<u><u>\$2,674</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$231,256	\$271,374	\$271,374	\$0
Total Revenues	<u>231,256</u>	<u>271,374</u>	<u>271,374</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	130,642	157,933	150,353	7,580
Materials and Supplies	5,700	5,800	3,151	2,649
Contract Services	43,750	97,750	81,467	16,283
Other	10,123	11,124	8,865	2,259
Total Expenditures	<u>190,215</u>	<u>272,607</u>	<u>243,836</u>	<u>28,771</u>
Excess of Revenues Over (Under) Expenditures	<u>41,041</u>	<u>(1,233)</u>	<u>27,538</u>	<u>28,771</u>
Other Financing Uses:				
Transfers Out	(11,342)	(88,000)	(77,236)	10,764
Total Other Financing Uses	<u>(11,342)</u>	<u>(88,000)</u>	<u>(77,236)</u>	<u>10,764</u>
Net Change in Fund Balance	29,699	(89,233)	(49,698)	39,535
Fund Balance at Beginning of Year	352,670	352,670	352,670	0
Unexpended Prior Year Encumbrances	2,949	2,949	2,949	0
Fund Balance at End of Year	<u><u>\$385,318</u></u>	<u><u>\$266,386</u></u>	<u><u>\$305,921</u></u>	<u><u>\$39,535</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Volunteer Guardianship
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	15,000	15,000	15,000	0
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
Other Financing Sources:				
Transfers In	15,000	15,000	15,000	0
Total Other Financing Sources	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	85	85	85	0
Fund Balance at End of Year	<u><u>\$85</u></u>	<u><u>\$85</u></u>	<u><u>\$85</u></u>	<u><u>\$0</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$360,000	\$0	\$0	\$0
Other	0	239	254	15
Total Revenues	<u>360,000</u>	<u>239</u>	<u>254</u>	<u>15</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	143,881	144,904	143,949	955
Materials and Supplies	7,500	7,500	7,500	0
Contract Services	37,000	30,007	30,007	0
Other	21,500	11,952	6,467	5,485
Capital Outlay	150,000	56,882	56,882	0
Total Expenditures	<u>359,881</u>	<u>251,245</u>	<u>244,805</u>	<u>6,440</u>
Excess of Revenues Over (Under) Expenditures	<u>119</u>	<u>(251,006)</u>	<u>(244,551)</u>	<u>6,455</u>
Other Financing Sources (Uses):				
Transfers In	0	116,592	116,592	0
Transfers Out	0	(25,000)	(25,000)	0
Total Other Financing Sources	<u>0</u>	<u>91,592</u>	<u>91,592</u>	<u>0</u>
Net Change in Fund Balance	119	(159,414)	(152,959)	6,455
Fund Balance at Beginning of Year	117,532	117,531	117,531	0
Unexpended Prior Year Encumbrances	57,904	57,904	57,904	0
Fund Balance at End of Year	<u>\$175,555</u>	<u>\$16,021</u>	<u>\$22,476</u>	<u>\$6,455</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Recovery
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$11,500	\$18,148	\$18,881	\$733
Total Revenues	<u>11,500</u>	<u>18,148</u>	<u>18,881</u>	<u>733</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	8,000	9,000	2,780	6,220
Other	3,500	6,000	3,659	2,341
Total Expenditures	<u>11,500</u>	<u>15,000</u>	<u>6,439</u>	<u>8,561</u>
Net Change in Fund Balance	0	3,148	12,442	9,294
Fund Balance at Beginning of Year	9,386	9,386	9,386	0
Unexpended Prior Year Encumbrances	24	24	24	0
Fund Balance at End of Year	<u><u>\$9,410</u></u>	<u><u>\$12,558</u></u>	<u><u>\$21,852</u></u>	<u><u>\$9,294</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Accountability
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$6,000	\$0	\$0	\$0
Total Revenues	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	6,000	0	0	0
Total Expenditures	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<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
Common Pleas Indigent Driver
Budget Basis
For the Year Ended December 31, 2006*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$25	\$25	\$0
Total Revenues	<u>0</u>	<u>25</u>	<u>25</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	25	25	0
Fund Balance at Beginning of Year	50	50	50	0
Fund Balance at End of Year	<u><u>\$50</u></u>	<u><u>\$75</u></u>	<u><u>\$75</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$600,000	\$353,340	\$358,007	\$4,667
Total Revenues	<u>600,000</u>	<u>353,340</u>	<u>358,007</u>	<u>4,667</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	95,142	316,575	300,923	15,652
Materials and Supplies	2,500	4,100	3,596	504
Contract Services	52,500	90,436	90,436	0
Other	40,500	45,500	45,500	0
Capital Outlay	25,000	216,779	216,779	0
Total Expenditures	<u>215,642</u>	<u>673,390</u>	<u>657,234</u>	<u>16,156</u>
Excess of Revenues Over (Under) Expenditures	<u>384,358</u>	<u>(320,050)</u>	<u>(299,227)</u>	<u>20,823</u>
Other Financing Sources (Uses):				
Transfers In	0	500,000	500,000	0
Transfers Out	(400,000)	(404,093)	(400,000)	4,093
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>95,907</u>	<u>100,000</u>	<u>4,093</u>
Net Change in Fund Balance	(15,642)	(224,143)	(199,227)	24,916
Fund Balance at Beginning of Year	238,074	238,074	238,074	0
Unexpended Prior Year Encumbrances	79,828	79,828	79,828	0
Fund Balance at End of Year	<u>\$302,260</u>	<u>\$93,759</u>	<u>\$118,675</u>	<u>\$24,916</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$182,750	\$115,000	\$120,430	\$5,430
Total Revenues	<u>182,750</u>	<u>115,000</u>	<u>120,430</u>	<u>5,430</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	59,429	74,383	62,789	11,594
Materials and Supplies	1,000	1,000	999	1
Contract Services	45,000	89,644	74,007	15,637
Other	15,000	15,000	14,965	35
Capital Outlay	20,000	20,000	16,023	3,977
Total Expenditures	<u>140,429</u>	<u>200,027</u>	<u>168,783</u>	<u>31,244</u>
Excess of Revenues Over (Under) Expenditures	<u>42,321</u>	<u>(85,027)</u>	<u>(48,353)</u>	<u>36,674</u>
Other Financing Sources:				
Transfers In	0	40,000	40,000	0
Total Other Financing Sources	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Net Change in Fund Balance	42,321	(45,027)	(8,353)	36,674
Fund Balance at Beginning of Year	93,593	93,593	93,593	0
Unexpended Prior Year Encumbrances	5,141	5,141	5,141	0
Fund Balance at End of Year	<u>\$141,055</u>	<u>\$53,707</u>	<u>\$90,381</u>	<u>\$36,674</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$6,735	\$7,095	\$360
Other	548,816	15,648	16,899	1,251
Total Revenues	548,816	22,383	23,994	1,611
Expenditures:				
Current:				
Public Safety				
Personal Services	484,193	490,443	483,685	6,758
Materials and Supplies	22,000	25,500	25,500	0
Contract Services	25,000	26,000	23,143	2,857
Other	9,750	10,500	8,086	2,414
Capital Outlay	5,200	30,200	28,934	1,266
Total Expenditures	546,143	582,643	569,348	13,295
Excess of Revenues Over (Under) Expenditures	2,672	(560,260)	(545,354)	14,906
Other Financing Sources:				
Transfers In	0	539,717	539,717	0
Total Other Financing Sources	0	539,717	539,717	0
Net Change in Fund Balance	2,672	(20,543)	(5,637)	14,906
Fund Balance at Beginning of Year	192,356	192,356	192,356	0
Unexpended Prior Year Encumbrances	3,112	3,112	3,112	0
Fund Balance at End of Year	\$198,140	\$174,925	\$189,831	\$14,906

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, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$83,775	\$26,822	\$69,559	\$42,737
Other	0	911	911	0
Total Revenues	<u>83,775</u>	<u>27,733</u>	<u>70,470</u>	<u>42,737</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	79,099	89,846	87,404	2,442
Materials and Supplies	4,000	4,000	4,000	0
Other	200	200	0	200
Total Expenditures	<u>83,299</u>	<u>94,046</u>	<u>91,404</u>	<u>2,642</u>
Excess of Revenues Over (Under) Expenditures	<u>476</u>	<u>(66,313)</u>	<u>(20,934)</u>	<u>45,379</u>
Other Financing Sources:				
Transfers In	0	8,644	8,644	0
Total Other Financing Sources	<u>0</u>	<u>8,644</u>	<u>8,644</u>	<u>0</u>
Net Change in Fund Balance	476	(57,669)	(12,290)	45,379
Fund Balance at Beginning of Year	61,096	61,096	61,096	0
Unexpended Prior Year Encumbrances	208	208	208	0
Fund Balance at End of Year	<u><u>\$61,780</u></u>	<u><u>\$3,635</u></u>	<u><u>\$49,014</u></u>	<u><u>\$45,379</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$460,000	\$439,000	\$437,060	(\$1,940)
Charges for Services	124,000	101,820	106,798	4,978
Fines and Forfeitures	75,000	118,000	120,263	2,263
Intergovernmental	5,720,000	5,337,500	5,523,577	186,077
Interest	20,000	60,000	63,777	3,777
Other	3,000	22,390	23,314	924
Total Revenues	6,402,000	6,078,710	6,274,789	196,079
Expenditures:				
Current:				
Public Works				
Personal Services	3,404,455	3,380,379	3,282,787	97,592
Materials and Supplies	818,000	873,000	535,852	337,148
Contract Services	640,000	1,057,133	990,467	66,666
Other	836,000	622,637	484,690	137,947
Capital Outlay	306,000	498,000	471,337	26,663
Claims	6,725	4,500	1,994	2,506
Total Expenditures	6,011,180	6,435,649	5,767,127	668,522
Excess of Revenues Over (Under) Expenditures	390,820	(356,939)	507,662	864,601
Other Financing Sources (Uses):				
Transfers In	95,000	721,300	721,300	0
Transfers Out	0	(247,535)	(247,535)	0
Total Other Financing Sources (Uses)	95,000	473,765	473,765	0
Net Change in Fund Balance	485,820	116,826	981,427	864,601
Fund Balance at Beginning of Year	375,182	375,182	375,182	0
Unexpended Prior Year Encumbrances	214	214	214	0
Fund Balance at End of Year	\$861,216	\$492,222	\$1,356,823	\$864,601

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$6,000	\$6,000	\$5,814	(\$186)
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>5,814</u>	<u>(186)</u>
Expenditures:				
Current:				
Public Works				
Contract Services	6,000	11,638	0	11,638
Total Expenditures	<u>6,000</u>	<u>11,638</u>	<u>0</u>	<u>11,638</u>
Net Change in Fund Balance	0	(5,638)	5,814	11,452
Fund Balance at Beginning of Year	5,638	5,638	5,638	0
Fund Balance (Deficit) at End of Year	<u><u>\$5,638</u></u>	<u><u>\$0</u></u>	<u><u>\$11,452</u></u>	<u><u>\$11,452</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Dog and Kennel
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$6,100	\$5,300	\$6,060	\$760
Licenses and Permits	145,000	135,000	134,430	(\$570)
Fines and Forfeitures	13,000	7,575	7,595	20
Other	37,800	49,200	81,484	32,284
Total Revenues	201,900	197,075	229,569	32,494
Expenditures:				
Current:				
Health				
Personal Services	155,983	171,484	159,269	12,215
Materials and Supplies	22,000	31,973	24,466	7,507
Contract Services	5,000	5,000	3,086	1,914
Other	25,000	54,526	41,235	13,291
Capital Outlay	13,800	13,800	10,678	3,122
Claims	800	800	600	200
Total Expenditures	222,583	277,583	239,334	38,249
Net Change in Fund Balance	(20,683)	(80,508)	(9,765)	70,743
Fund Balance at Beginning of Year	89,052	89,052	89,052	0
Unexpended Prior Year Encumbrances	6,726	6,726	6,726	0
Fund Balance at End of Year	\$75,095	\$15,270	\$86,013	\$70,743

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
EPA Water Pollution Fund
Budget Basis
For the Year Ended December 31, 2006*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental	\$1,746	\$1,746	\$1,746	\$0
Total Revenues	<u>1,746</u>	<u>1,746</u>	<u>1,746</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Contract Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,746	1,746	1,746	0
Fund Balance at Beginning of Year	1	1	1	0
Fund Balance at End of Year	<u><u>\$1,747</u></u>	<u><u>\$1,747</u></u>	<u><u>\$1,747</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Children's Services Levy
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$1,660,100	\$1,721,331	\$1,725,026	\$3,695
Intergovernmental	1,356,710	1,675,826	1,684,443	8,617
Other	65,000	42,300	45,053	2,753
Total Revenues	<u>3,081,810</u>	<u>3,439,457</u>	<u>3,454,522</u>	<u>15,065</u>
Expenditures:				
Current:				
Human Services				
Personal Services	90	90	84	6
Contract Services	775,000	2,462,867	2,239,937	222,930
Other	25,800	45,000	26,806	18,194
Grants	198,818	259,368	251,655	7,713
Total Expenditures	<u>999,708</u>	<u>2,767,325</u>	<u>2,518,482</u>	<u>248,843</u>
Excess of Revenues Over Expenditures	<u>2,082,102</u>	<u>672,132</u>	<u>936,040</u>	<u>263,908</u>
Other Financing Uses:				
Transfers Out	(2,130,000)	(942,133)	(783,000)	159,133
Total Other Financing Uses	<u>(2,130,000)</u>	<u>(942,133)</u>	<u>(783,000)</u>	<u>159,133</u>
Net Change in Fund Balance	(47,898)	(270,001)	153,040	423,041
Fund Balance at Beginning of Year	729,688	729,688	729,688	0
Unexpended Prior Year Encumbrances	106,515	106,515	106,515	0
Fund Balance at End of Year	<u>\$788,305</u>	<u>\$566,202</u>	<u>\$989,243</u>	<u>\$423,041</u>

Geauga County, Ohio

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

M. R. Residential Services

Budget Basis

For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$1,297,153	\$1,297,153	\$0
Other	70,000	82,700	98,282	15,582
Total Revenues	<u>70,000</u>	<u>1,379,853</u>	<u>1,395,435</u>	<u>15,582</u>
Expenditures:				
Current:				
Human Services				
Contract Services	720,000	2,725,000	2,496,657	228,343
Total Expenditures	<u>720,000</u>	<u>2,725,000</u>	<u>2,496,657</u>	<u>228,343</u>
Excess of Revenues Under Expenditures	<u>(650,000)</u>	<u>(1,345,147)</u>	<u>(1,101,222)</u>	<u>243,925</u>
Other Financing Sources:				
Transfers In	650,000	1,063,000	1,063,000	0
Total Other Financing Sources	<u>650,000</u>	<u>1,063,000</u>	<u>1,063,000</u>	<u>0</u>
Net Change in Fund Balance	0	(282,147)	(38,222)	243,925
Fund Balance at Beginning of Year	327,894	327,894	327,894	0
Unexpended Prior Year Encumbrances	7,028	7,028	7,028	0
Fund Balance at End of Year	<u>\$334,922</u>	<u>\$52,775</u>	<u>\$296,700</u>	<u>\$243,925</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$300,000	\$315,000	\$318,775	\$3,775
Intergovernmental	736,000	503,500	503,651	151
Other	132,000	50	107,755	107,705
Total Revenues	<u>1,168,000</u>	<u>818,550</u>	<u>930,181</u>	<u>111,631</u>
Expenditures:				
Current:				
Human Services				
Personal Services	572,154	570,972	552,106	18,866
Materials and Supplies	2,000	2,000	870	1,130
Contract Services	160,000	624,362	458,905	165,457
Other	12,000	32,000	25,622	6,378
Capital Outlay	10,000	35,000	22,532	12,468
Total Expenditures	<u>756,154</u>	<u>1,264,334</u>	<u>1,060,035</u>	<u>204,299</u>
Excess of Revenues Over (Under) Expenditures	<u>411,846</u>	<u>(445,784)</u>	<u>(129,854)</u>	<u>315,930</u>
Other Financing Uses:				
Transfers Out	(415,000)	(53,638)	(20,686)	32,952
Total Other Financing Uses	<u>(415,000)</u>	<u>(53,638)</u>	<u>(20,686)</u>	<u>32,952</u>
Net Change in Fund Balance	(3,154)	(499,422)	(150,540)	348,882
Fund Balance at Beginning of Year	555,083	555,083	555,083	0
Unexpended Prior Year Encumbrances	29,780	29,780	29,780	0
Fund Balance at End of Year	<u>\$581,709</u>	<u>\$85,441</u>	<u>\$434,323</u>	<u>\$348,882</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$146,000	\$320,000	\$343,629	\$23,629
Intergovernmental	531,000	782,671	786,189	3,518
Other	8,000	8,113	8,940	827
Total Revenues	685,000	1,110,784	1,138,758	27,147
Expenditures:				
Current:				
Human Services				
Personal Services	623,674	854,469	840,162	14,307
Materials and Supplies	1,000	1,159	1,018	141
Contract Service	35,000	91,271	89,784	1,487
Other	50,326	240,372	235,629	4,743
Total Expenditures	710,000	1,187,271	1,166,593	20,678
Excess of Revenues Under Expenditures	(25,000)	(76,487)	(27,835)	47,825
Other Financing Sources (Uses):				
Transfers In	45,000	45,000	45,000	0
Transfers Out	(20,000)	0	0	0
Total Other Financing Sources (Uses)	25,000	45,000	45,000	0
Net Change in Fund Balance	0	(31,487)	17,165	48,652
Fund Balance at Beginning of Year	37,977	37,977	37,977	0
Unexpended Prior Year Encumbrances	10,910	10,910	10,910	0
Fund Balance at End of Year	\$48,887	\$17,400	\$66,052	\$48,652

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Aging
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$0	\$1,753,277	\$1,758,554	\$5,277
Intergovernmental	187,965	460,026	455,352	(4,674)
Other	16,000	161,900	191,064	29,164
Total Revenues	<u>203,965</u>	<u>2,375,203</u>	<u>2,404,970</u>	<u>29,767</u>
Expenditures:				
Current:				
Human Services				
Personal Services	94,695	1,333,141	1,331,702	1,439
Contract Services	113,755	384,260	361,925	22,335
Other	0	542,579	507,279	35,300
Capital Outlay	0	58,358	56,506	1,852
Total Expenditures	<u>208,450</u>	<u>2,318,338</u>	<u>2,257,412</u>	<u>60,926</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,485)</u>	<u>56,865</u>	<u>147,558</u>	<u>90,693</u>
Other Financing Sources:				
Transfers In	32,000	32,000	32,000	0
Total Other Financing Sources	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>0</u>
Net Change in Fund Balance	27,515	88,865	179,558	90,693
Fund Balance at Beginning of Year	524,525	524,525	524,525	0
Unexpended Prior Year Encumbrances	5,576	5,576	5,576	0
Fund Balance at End of Year	<u><u>\$557,616</u></u>	<u><u>\$618,966</u></u>	<u><u>\$709,659</u></u>	<u><u>\$90,693</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$230,000	\$215,000	\$220,221	\$5,221
Other	5,000	5,355	5,355	0
Total Revenues	<u>235,000</u>	<u>220,355</u>	<u>225,576</u>	<u>5,221</u>
Expenditures:				
Current:				
Human Services				
Personal Services	564,426	529,366	515,825	13,541
Materials and Supplies	45,000	49,000	48,720	280
Contract Services	49,500	58,500	58,440	60
Other	4,900	21,960	17,518	4,442
Capital Outlay	2,550	7,550	7,430	120
Total Expenditures	<u>666,376</u>	<u>666,376</u>	<u>647,933</u>	<u>18,443</u>
Excess of Revenues Under Expenditures	<u>(431,376)</u>	<u>(446,021)</u>	<u>(422,357)</u>	<u>23,664</u>
Other Financing Sources:				
Transfers In	431,376	431,376	431,376	0
Total Other Financing Sources	<u>431,376</u>	<u>431,376</u>	<u>431,376</u>	<u>0</u>
Net Change in Fund Balance	0	(14,645)	9,019	23,664
Fund Balance at Beginning of Year	76,843	76,843	76,843	0
Unexpended Prior Year Encumbrances	268	268	268	0
Fund Balance at End of Year	<u>\$77,111</u>	<u>\$62,466</u>	<u>\$86,130</u>	<u>\$23,664</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Medicaid Risk
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers Out	0	(1,671)	(1,671)	0
Total Other Financing Uses	<u>0</u>	<u>(1,671)</u>	<u>(1,671)</u>	<u>0</u>
Net Change in Fund Balance	0	(1,671)	(1,671)	0
Fund Balance at Beginning of Year	1,671	1,671	1,671	0
Fund Balance at End of Year	<u><u>\$1,671</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
Workforce Investment Act
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$91,127	\$91,127	\$0
Total Revenues	<u>0</u>	<u>91,127</u>	<u>91,127</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Contracted Services	0	104,088	104,088	0
Total Expenditures	<u>0</u>	<u>104,088</u>	<u>104,088</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(12,961)</u>	<u>(12,961)</u>	<u>0</u>
Other Financing Uses:				
Transfers Out	0	(14,320)	0	14,320
Total Other Financing Uses	<u>0</u>	<u>(14,320)</u>	<u>0</u>	<u>14,320</u>
Net Change in Fund Balance	0	(27,281)	(12,961)	14,320
Fund Balance at Beginning of Year	30,408	30,408	30,408	0
Fund Balance at End of Year	<u><u>\$30,408</u></u>	<u><u>\$3,127</u></u>	<u><u>\$17,447</u></u>	<u><u>\$14,320</u></u>

Geauga County, Ohio

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

MRDD Donation

Budget Basis

For the Year Ended December 31, 2006

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Donation	\$0	\$36,825	\$36,930	\$105
Total Revenues	<u>0</u>	<u>36,825</u>	<u>36,930</u>	<u>105</u>
Expenditures:				
Current:				
Human Services				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>36,825</u>	<u>36,930</u>	<u>105</u>
Other Financing Sources:				
Transfers In	0	10,745	11,901	1,156
Total Other Financing Sources	<u>0</u>	<u>10,745</u>	<u>11,901</u>	<u>1,156</u>
Net Change in Fund Balance	0	47,570	48,831	1,261
Fund Balance at Beginning of Year	223,991	223,991	223,991	0
Fund Balance at End of Year	<u><u>\$223,991</u></u>	<u><u>\$271,561</u></u>	<u><u>\$272,822</u></u>	<u><u>\$1,261</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$2,253,000	\$4,640,068	\$4,736,536	\$96,468
Other	50,500	51,219	51,235	16
Total Revenues	<u>2,303,500</u>	<u>4,691,287</u>	<u>4,787,771</u>	<u>96,484</u>
Expenditures:				
Current:				
Human Services				
Personal Services	2,738,300	2,972,473	2,957,231	15,242
Materials and Supplies	65,500	86,650	75,073	11,577
Contract Services	998,100	1,954,300	1,908,425	45,875
Other	258,900	421,126	401,824	19,302
Capital Outlay	42,700	94,700	89,227	5,473
Total Expenditures	<u>4,103,500</u>	<u>5,529,249</u>	<u>5,431,780</u>	<u>97,469</u>
Excess of Revenues Under Expenditures	<u>(1,800,000)</u>	<u>(837,962)</u>	<u>(644,009)</u>	<u>193,953</u>
Other Financing Sources (Uses):				
Transfers In	2,200,000	908,662	912,313	3,651
Transfers Out	(400,000)	(304,169)	(304,160)	9
Total Other Financing Sources (Uses)	<u>1,800,000</u>	<u>604,493</u>	<u>608,153</u>	<u>3,660</u>
Net Change in Fund Balance	0	(233,469)	(35,856)	197,613
Fund Balance at Beginning of Year	266,863	266,863	266,863	0
Unexpended Prior Year Encumbrances	97,200	97,200	97,200	0
Fund Balance at End of Year	<u>\$364,063</u>	<u>\$130,594</u>	<u>\$328,207</u>	<u>\$197,613</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Revolving Loan
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$20,000	\$218	\$0	(\$218)
Other	656,000	712,405	747,524	35,119
Total Revenues	<u>676,000</u>	<u>712,623</u>	<u>747,524</u>	<u>34,901</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	361,500	909,000	670,073	238,927
Total Expenditures	<u>361,500</u>	<u>909,000</u>	<u>670,073</u>	<u>238,927</u>
Excess of Revenues Over (Under) Expenditures	<u>314,500</u>	<u>(196,377)</u>	<u>77,451</u>	<u>273,828</u>
Other Financing Sources (Uses):				
Transfers In	0	29,782	29,782	0
Transfers Out	(375,000)	(257,500)	(256,418)	1,082
Total Other Financing Sources (Uses)	<u>(375,000)</u>	<u>(227,718)</u>	<u>(226,636)</u>	<u>1,082</u>
Net Change in Fund Balance	(60,500)	(424,095)	(149,185)	274,910
Fund Balance at Beginning of Year	491,188	491,188	491,188	0
Unexpended Prior Year Encumbrances	5,540	5,540	5,540	0
Fund Balance at End of Year	<u>\$436,228</u>	<u>\$72,633</u>	<u>\$347,543</u>	<u>\$274,910</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Personal Services	0	19	19	0
Materials and Supplies	0	1,000	382	618
Other	0	13,981	12,496	1,485
Total Expenditures	<u>0</u>	<u>15,000</u>	<u>12,897</u>	<u>2,103</u>
Net Change in Fund Balance	0	(15,000)	(12,897)	2,103
Fund Balance at Beginning of Year	37,012	37,012	37,012	0
Unexpended Prior Year Encumbrances	8	8	8	0
Fund Balance at End of Year	<u>\$37,020</u>	<u>\$22,020</u>	<u>\$24,123</u>	<u>\$2,103</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Revolving Loan
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$0	\$3,136	\$3,136
Total Revenues	<u>0</u>	<u>0</u>	<u>3,136</u>	<u>3,136</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	200,000	200,000	200,000	0
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(200,000)</u>	<u>(200,000)</u>	<u>(196,864)</u>	<u>3,136</u>
Other Financing Sources (Uses):				
Transfers In	205,000	205,000	205,000	0
Transfers Out	(5,000)	(5,000)	(5,000)	0
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	3,136	3,136
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$3,136</u>	<u>\$3,136</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Local Infrastructure Loan
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	100,000	127,699	103,805	23,894
Total Expenditures	<u>100,000</u>	<u>127,699</u>	<u>103,805</u>	<u>23,894</u>
Excess of Revenues Under Expenditures	<u>(100,000)</u>	<u>(127,699)</u>	<u>(103,805)</u>	<u>23,894</u>
Other Financing Sources (Uses):				
Transfers In	105,000	143,218	143,218	0
Transfers Out	0	(15,519)	(15,519)	0
Total Other Financing Sources (Uses)	<u>105,000</u>	<u>127,699</u>	<u>127,699</u>	<u>0</u>
Net Change in Fund Balance	5,000	0	23,894	23,894
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$5,000</u>	<u>\$0</u>	<u>\$23,894</u>	<u>\$23,894</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$72,000	\$65,000	\$66,042	\$1,042
Total Revenues	<u>72,000</u>	<u>65,000</u>	<u>66,042</u>	<u>1,042</u>
Expenditures:				
Intergovernmental:				
Rotary	72,000	275,472	150,000	125,472
Total Expenditures	<u>72,000</u>	<u>275,472</u>	<u>150,000</u>	<u>125,472</u>
Net Change in Fund Balance	0	(210,472)	(83,958)	126,514
Fund Balance at Beginning of Year	210,472	210,472	210,472	0
Fund Balance at End of Year	<u>\$210,472</u>	<u>\$0</u>	<u>\$126,514</u>	<u>\$126,514</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Witness
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$61,710	\$49,832	\$49,834	\$2
Other	0	9,865	9,865	0
Total Revenues	<u>61,710</u>	<u>59,697</u>	<u>59,699</u>	<u>2</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	63,343	73,437	73,415	22
Materials and Supplies	481	1,452	1,362	90
Other	1,000	1,352	1,351	1
Total Expenditures	<u>64,824</u>	<u>76,241</u>	<u>76,128</u>	<u>113</u>
Excess of Revenues Under Expenditures	<u>(3,114)</u>	<u>(16,544)</u>	<u>(16,429)</u>	<u>115</u>
Other Financing Sources (Uses):				
Transfers In	0	15,429	15,429	0
Advance In	0	2,100	2,100	0
Advance Out	0	(2,100)	(2,100)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>15,429</u>	<u>15,429</u>	<u>0</u>
Net Change in Fund Balance	(3,114)	(1,115)	(1,000)	115
Fund Balance at Beginning of Year	8,167	8,167	8,167	0
Unexpended Prior Year Encumbrances	40	40	40	0
Fund Balance at End of Year	<u>\$5,093</u>	<u>\$7,092</u>	<u>\$7,207</u>	<u>\$115</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$10,000	\$10,000	\$10,370	\$370
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,370</u>	<u>370</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	1,500	1,500	1,000	500
Other	3,500	5,000	4,000	1,000
Total Expenditures	<u>5,000</u>	<u>6,500</u>	<u>5,000</u>	<u>1,500</u>
Excess of Revenues Over Expenditures	<u>5,000</u>	<u>3,500</u>	<u>5,370</u>	<u>1,870</u>
Other Financing Uses:				
Transfers Out	(5,000)	(15,000)	(15,000)	0
Total Other Financing Uses	<u>(5,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
Net Change in Fund Balance	0	(11,500)	(9,630)	1,870
Fund Balance at Beginning of Year	16,431	16,431	16,431	0
Unexpended Prior Year Encumbrances	125	125	125	0
Fund Balance at End of Year	<u><u>\$16,556</u></u>	<u><u>\$5,056</u></u>	<u><u>\$6,926</u></u>	<u><u>\$1,870</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Cop Education
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Expenditures:				
Current:				
Public Safety				
Personal Services	0	0	0	0
Total Expenditures	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	667	667	667	0
Fund Balance at End of Year	\$667	\$667	\$667	\$0

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Prosecution
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	54	54	54	0
Fund Balance at End of Year	<u><u>\$54</u></u>	<u><u>\$54</u></u>	<u><u>\$54</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Violence
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$18,000	\$17,000	\$17,151	\$151
Total Revenues	<u>18,000</u>	<u>17,000</u>	<u>17,151</u>	<u>151</u>
Expenditures:				
Current:				
Public Safety				
Other	18,000	18,000	17,304	696
Total Expenditures	<u>18,000</u>	<u>18,000</u>	<u>17,304</u>	<u>696</u>
Net Change in Fund Balance	0	(1,000)	(153)	847
Fund Balance at Beginning of Year	17,304	17,304	17,304	0
Fund Balance at End of Year	<u>\$17,304</u>	<u>\$16,304</u>	<u>\$17,151</u>	<u>\$847</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Education and Enforcement
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$7,500	\$6,356	\$6,661	\$305
Total Revenues	<u>7,500</u>	<u>6,356</u>	<u>6,661</u>	<u>305</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	7,800	7,800	16	7,784
Materials and Supplies	200	1,700	0	1,700
Other	0	2,000	0	2,000
Total Expenditures	<u>8,000</u>	<u>11,500</u>	<u>16</u>	<u>11,484</u>
Net Change in Fund Balance	(500)	(5,144)	6,645	11,789
Fund Balance at Beginning of Year	15,746	15,746	15,746	0
Fund Balance at End of Year	<u>\$15,246</u>	<u>\$10,602</u>	<u>\$22,391</u>	<u>\$11,789</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Law Enforcement
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$1,500	\$0	\$0	\$0
Total Revenues	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Transfers Out	(1,500)	(1,500)	0	1,500
Total Other Financing Uses	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>	<u>1,500</u>
Net Change in Fund Balance	0	(1,500)	0	1,500
Fund Balance at Beginning of Year	8,018	8,018	8,018	0
Fund Balance at End of Year	<u>\$8,018</u>	<u>\$6,518</u>	<u>\$8,018</u>	<u>\$1,500</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$200	\$262	\$262	\$0
Total Revenues	<u>200</u>	<u>262</u>	<u>262</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	200	200	0	200
Total Expenditures	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
Net Change in Fund Balance	0	62	262	200
Fund Balance at Beginning of Year	1,678	1,678	1,678	0
Fund Balance at End of Year	<u>\$1,678</u>	<u>\$1,740</u>	<u>\$1,940</u>	<u>\$200</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Violence Against Women Act
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$73,366	\$57,865	\$60,742	\$2,877
Total Revenues	<u>73,366</u>	<u>57,865</u>	<u>60,742</u>	<u>2,877</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	72,165	78,650	78,481	169
Other	780	0	0	0
Total Expenditures	<u>72,945</u>	<u>78,650</u>	<u>78,481</u>	<u>169</u>
Excess of Revenues Over (Under) Expenditures	<u>421</u>	<u>(20,785)</u>	<u>(17,739)</u>	<u>3,046</u>
Other Financing Sources:				
Transfers In	0	16,964	16,964	0
Total Other Financing Sources	<u>0</u>	<u>16,964</u>	<u>16,964</u>	<u>0</u>
Net Change in Fund Balance	421	(3,821)	(775)	3,046
Fund Balance at Beginning of Year	26,854	26,854	26,854	0
Fund Balance at End of Year	<u><u>\$27,275</u></u>	<u><u>\$23,033</u></u>	<u><u>\$26,079</u></u>	<u><u>\$3,046</u></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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$47,000	\$63,552	\$61,436	(\$2,116)
Total Revenues	<u>47,000</u>	<u>63,552</u>	<u>61,436</u>	<u>(2,116)</u>
Expenditures:				
Current:				
Public Safety				
Materials and Supplies	40,000	74,868	74,836	32
Capital Outlay	10,000	2,240	2,240	0
Total Expenditures	<u>50,000</u>	<u>77,108</u>	<u>77,076</u>	<u>32</u>
Net Change in Fund Balance	(3,000)	(13,556)	(15,640)	(2,084)
Fund Balance at Beginning of Year	13,556	13,556	13,556	0
Unexpended Prior Year Encumbrances	3,911	3,911	3,911	0
Fund Balance at End of Year	<u>\$14,467</u>	<u>\$3,911</u>	<u>\$1,827</u>	<u>(\$2,084)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victims of Crime Act
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$43,808	\$39,000	\$39,174	\$174
Total Revenues	<u>43,808</u>	<u>39,000</u>	<u>39,174</u>	<u>174</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	43,446	61,749	56,734	5,015
Other	0	1,232	883	349
Capital Outlay	362	260	0	260
Total Expenditures	<u>43,808</u>	<u>63,241</u>	<u>57,617</u>	<u>5,624</u>
Net Change in Fund Balance	0	(24,241)	(18,443)	5,798
Fund Balance at Beginning of Year	24,673	24,673	24,673	0
Fund Balance at End of Year	<u>\$24,673</u>	<u>\$432</u>	<u>\$6,230</u>	<u>\$5,798</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
COPS More
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	150	150	150	0
Fund Balance at End of Year	<u><u>\$150</u></u>	<u><u>\$150</u></u>	<u><u>\$150</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Advocate
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	12,447	12,447	12,447	0
Fund Balance at End of Year	<u><u>\$12,447</u></u>	<u><u>\$12,447</u></u>	<u><u>\$12,447</u></u>	<u><u>\$0</u></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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$1,500	\$1,602	\$1,815	\$213
Total Revenues	<u>1,500</u>	<u>1,602</u>	<u>1,815</u>	<u>213</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,500	1,602	1,815	213
Fund Balance at Beginning of Year	12,744	12,744	12,744	0
Fund Balance at End of Year	<u>\$14,244</u>	<u>\$14,346</u>	<u>\$14,559</u>	<u>\$213</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$500	\$40,048	\$40,048	\$0
Total Revenues	<u>500</u>	<u>40,048</u>	<u>40,048</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Other	20,000	21,000	19,446	1,554
Total Expenditures	<u>20,000</u>	<u>21,000</u>	<u>19,446</u>	<u>1,554</u>
Net Change in Fund Balance	(19,500)	19,048	20,602	1,554
Fund Balance at Beginning of Year	44,568	44,568	44,568	0
Unexpended Prior Year Encumbrances	11,777	11,777	11,777	0
Fund Balance at End of Year	<u><u>\$36,845</u></u>	<u><u>\$75,393</u></u>	<u><u>\$76,947</u></u>	<u><u>\$1,554</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Security
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	5,000	0	5,000
Total Expenditures	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Net Change in Fund Balance	0	(5,000)	0	5,000
Fund Balance at Beginning of Year	27,886	27,886	27,886	0
Fund Balance at End of Year	<u>\$27,886</u>	<u>\$22,886</u>	<u>\$27,886</u>	<u>\$5,000</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$55,802	\$55,802	\$0
Other	0	22,222	22,222	0
Total Revenues	<u>0</u>	<u>78,024</u>	<u>78,024</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	78,302	78,302	0
Total Expenditures	<u>0</u>	<u>78,302</u>	<u>78,302</u>	<u>0</u>
Net Change in Fund Balance	0	(278)	(278)	0
Fund Balance at Beginning of Year	1,809	1,809	1,809	0
Fund Balance at End of Year	<u><u>\$1,809</u></u>	<u><u>\$1,531</u></u>	<u><u>\$1,531</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Concealed Handgun
Budget Basis
For the Year Ended December 31, 2006*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:				
Intergovernmental	\$50,000	\$15,216	\$16,125	\$909
Total Revenues	<u>50,000</u>	<u>15,216</u>	<u>16,125</u>	<u>909</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	7,500	11,680	11,152	528
Materials and Supplies	5,000	2,000	907	1,093
Other	22,500	15,000	9,000	6,000
Total Expenditures	<u>35,000</u>	<u>28,680</u>	<u>21,059</u>	<u>7,621</u>
Net Change in Fund Balance	15,000	(13,464)	(4,934)	8,530
Fund Balance at Beginning of Year	31,527	31,527	31,527	0
Unexpended Prior Year Expenditures	4,766	4,766	4,766	0
Fund Balance at End of Year	<u><u>\$51,293</u></u>	<u><u>\$22,829</u></u>	<u><u>\$31,359</u></u>	<u><u>\$8,530</u></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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$19,363	\$18,583	\$18,583	\$0
Other Revenue	0	38	38	0
Total Revenues	<u>19,363</u>	<u>18,621</u>	<u>18,621</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	17,890	17,988	17,883	105
Materials and Supplies	136	136	43	93
Contract Services	780	1,217	1,214	3
Other	557	557	415	142
Total Expenditures	<u>19,363</u>	<u>19,898</u>	<u>19,555</u>	<u>343</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(1,277)</u>	<u>(934)</u>	<u>343</u>
Other Financing Sources (Uses):				
Advances In	0	1,323	1,323	0
Advances Out	0	(1,323)	(1,323)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(1,277)	(934)	343
Fund Balance at Beginning of Year	1,989	1,989	1,989	0
Fund Balance at End of Year	<u>\$1,989</u>	<u>\$712</u>	<u>\$1,055</u>	<u>\$343</u>

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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$65,000	\$62,382	\$62,382	\$0
Other Revenue	15,000	0	0	0
Total Revenues	<u>80,000</u>	<u>62,382</u>	<u>62,382</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	76,023	77,520	77,115	405
Contract Services	3,977	12,834	12,020	814
Total Expenditures	<u>80,000</u>	<u>90,354</u>	<u>89,135</u>	<u>1,219</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(27,972)</u>	<u>(26,753)</u>	<u>1,219</u>
Other Financing Sources:				
Transfers In	0	20,000	20,000	0
Total Other Financing Sources	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Net Change in Fund Balance	0	(7,972)	(6,753)	1,219
Fund Balance at Beginning of Year	10,758	10,758	10,758	0
Fund Balance at End of Year	<u>\$10,758</u>	<u>\$2,786</u>	<u>\$4,005</u>	<u>\$1,219</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
US Marshall
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$14,375	\$14,375	\$6,761	(\$7,614)
Total Revenues	<u>14,375</u>	<u>14,375</u>	<u>6,761</u>	<u>(7,614)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	624	624	624	0
Contract Services	5,638	5,638	5,638	0
Capital Outlay	8,112	8,112	8,112	0
Total Expenditures	<u>14,374</u>	<u>14,374</u>	<u>14,374</u>	<u>0</u>
Net Change in Fund Balance	1	1	(7,613)	(7,614)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$1</u>	<u>\$1</u>	<u>(\$7,613)</u>	<u>(\$7,614)</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$50,500	\$50,200	\$52,222	\$2,022
Other	18,000	18,500	19,662	1,162
Total Revenues	<u>68,500</u>	<u>68,700</u>	<u>71,884</u>	<u>3,184</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Other	1,500	1,500	0	1,500
Capital Outlay	25,000	413,574	196,396	217,178
Total Expenditures	<u>26,500</u>	<u>415,074</u>	<u>196,396</u>	<u>218,678</u>
Excess of Revenues Over (Under) Expenditures	<u>42,000</u>	<u>(346,374)</u>	<u>(124,512)</u>	<u>221,862</u>
Other Financing Sources (Uses):				
Transfers In	0	338,000	338,000	0
Transfers Out	(23,000)	(35,426)	(24,851)	10,575
Total Other Financing Sources (Uses)	<u>(23,000)</u>	<u>302,574</u>	<u>313,149</u>	<u>10,575</u>
Net Change in Fund Balance	19,000	(43,800)	188,637	232,437
Fund Balance at Beginning of Year	236,023	236,023	236,023	0
Unexpended Prior Year Encumbrances	874	874	874	0
Fund Balance at End of Year	<u><u>\$255,897</u></u>	<u><u>\$193,097</u></u>	<u><u>\$425,534</u></u>	<u><u>\$232,437</u></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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$2,955,000	\$2,910,000	\$2,914,219	\$4,219
Intergovernmental	399,292	2,510,442	2,484,534	(25,908)
Total Revenues	<u>3,354,292</u>	<u>5,420,442</u>	<u>5,398,753</u>	<u>(21,689)</u>
Expenditures:				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	0	100,000
Contract Services	3,261,000	4,660,494	4,575,197	85,297
Total Expenditures	<u>3,361,000</u>	<u>4,760,494</u>	<u>4,575,197</u>	<u>185,297</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,708)</u>	<u>659,948</u>	<u>823,556</u>	<u>163,608</u>
Other Financing Uses:				
Transfers Out	0	(1,000,000)	(626,300)	373,700
Total Other Financing Uses	<u>0</u>	<u>(1,000,000)</u>	<u>(626,300)</u>	<u>373,700</u>
Net Change in Fund Balance	(6,708)	(340,052)	197,256	537,308
Fund Balance at Beginning of Year	346,760	346,760	346,760	0
Fund Balance at End of Year	<u>\$340,052</u>	<u>\$6,708</u>	<u>\$544,016</u>	<u>\$537,308</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$2,024,148	\$0	(\$2,024,148)
Other	201,500	700	700	0
Total Revenues	<u>201,500</u>	<u>2,024,848</u>	<u>700</u>	<u>(2,024,148)</u>
Expenditures:				
Current:				
Public Works				
Contract Service	215,000	594,028	410,219	183,809
Other	35,000	60,000	23,669	36,331
Capital Outlay	0	3,693,000	575,947	3,117,053
Total Expenditures	<u>250,000</u>	<u>4,347,028</u>	<u>1,009,835</u>	<u>3,337,193</u>
Excess of Revenues Under Expenditures	<u>(48,500)</u>	<u>(2,322,180)</u>	<u>(1,009,135)</u>	<u>1,313,045</u>
Other Financing Sources:				
Transfers In	0	2,613,973	2,613,973	0
Total Other Financing Sources	<u>0</u>	<u>2,613,973</u>	<u>2,613,973</u>	<u>0</u>
Net Change in Fund Balance	(48,500)	291,793	1,604,838	1,313,045
Fund Balance at Beginning of Year	1,783,474	1,783,474	1,783,474	0
Unexpended Prior Year Encumbrances	292,343	292,343	292,343	0
Fund Balance at End of Year	<u>\$2,027,317</u>	<u>\$2,367,610</u>	<u>\$3,680,655</u>	<u>\$1,313,045</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Water Construction
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$2,360	\$2,361	\$1
Interest	0	3,000	3,906	906
Other	0	560,000	0	(560,000)
Total Revenues	<u>0</u>	<u>565,360</u>	<u>6,267</u>	<u>(559,093)</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	0	560,000	357,454	202,546
Total Expenditures	<u>0</u>	<u>560,000</u>	<u>357,454</u>	<u>202,546</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>5,360</u>	<u>(351,187)</u>	<u>(356,547)</u>
Other Financing Uses:				
Transfers Out	0	(20,405)	(20,041)	364
Total Other Financing Uses	<u>0</u>	<u>(20,405)</u>	<u>(20,041)</u>	<u>364</u>
Net Change in Fund Balance	0	(15,045)	(371,228)	(356,183)
Fund Balance at Beginning of Year	65,072	65,072	65,072	0
Unexpended Prior Year Encumbrances	1,080	1,080	1,080	0
Fund Balance (Deficit) at End of Year	<u>\$66,152</u>	<u>\$51,107</u>	<u>(\$305,076)</u>	<u>(\$356,183)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Block Grant
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$550,000	\$832,541	\$832,622	\$81
Total Revenues	<u>550,000</u>	<u>832,541</u>	<u>832,622</u>	<u>81</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	750,000	434,879	399,771	35,108
Total Expenditures	<u>750,000</u>	<u>434,879</u>	<u>399,771</u>	<u>35,108</u>
Excess of Revenues Over (Under) Expenditures	<u>(200,000)</u>	<u>397,662</u>	<u>432,851</u>	<u>35,189</u>
Other Financing Sources (Uses):				
Transfers In	200,000	191,363	191,363	0
Transfers Out	0	(600,021)	(600,021)	0
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>(408,658)</u>	<u>(408,658)</u>	<u>0</u>
Net Change in Fund Balance	0	1,189,046	1,224,235	(35,189)
Fund Balance at Beginning of Year	14,933	14,933	14,933	0
Unexpended Prior Year Encumbrances	7,660	7,660	7,660	0
Fund Balance at End of Year	<u><u>\$22,593</u></u>	<u><u>\$1,211,639</u></u>	<u><u>\$1,246,828</u></u>	<u><u>(\$35,189)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
HUD Housing
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest Income	\$600	\$2,115	\$2,168	\$53
Other	30,000	14,970	14,970	0
Total Revenues	<u>30,600</u>	<u>17,085</u>	<u>17,138</u>	<u>53</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	30,000	30,000	5,000	25,000
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>5,000</u>	<u>25,000</u>
Excess of Revenues Over (Under) Expenditures	<u>600</u>	<u>(12,915)</u>	<u>12,138</u>	<u>25,053</u>
Other Financing Uses:				
Transfers Out	(600)	(600)	0	600
Total Other Financing Uses	<u>(600)</u>	<u>(600)</u>	<u>0</u>	<u>600</u>
Net Change in Fund Balance	0	(13,515)	12,138	25,653
Fund Balance at Beginning of Year	39,713	39,713	39,713	0
Unexpended Prior Year Encumbrances	1,995	1,995	1,995	0
Fund Balance at End of Year	<u>\$41,708</u>	<u>\$28,193</u>	<u>\$53,846</u>	<u>\$25,653</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, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$191,392	\$150,911	\$150,911	\$0
Other	0	8,147	8,147	0
Total Revenues	<u>191,392</u>	<u>159,058</u>	<u>159,058</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	212,658	167,679	167,679	0
Total Expenditures	<u>212,658</u>	<u>167,679</u>	<u>167,679</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(21,266)</u>	<u>(8,621)</u>	<u>(8,621)</u>	<u>0</u>
Other Financing Sources:				
Transfers In	21,266	0	0	0
Total Other Financing Sources	<u>21,266</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	(8,621)	(8,621)	0
Fund Balance at Beginning of Year	8,621	8,621	8,621	0
Fund Balance at End of Year	<u><u>\$8,621</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
HUD Housing CDBG
Budget Basis
For the Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$0	\$1,858	\$1,858
Total Revenues	<u>0</u>	<u>0</u>	<u>1,858</u>	<u>1,858</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	1,858	1,858
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,858</u>	<u>\$1,858</u>

Statistical Section

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

Contents	Pages(s)
Financial Trends	S-2 – S-8
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-10 – S-23
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the municipal income tax.	
Debt Capacity	S-24 – S-33
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-34 – S-36
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S-37 – S-39
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Miscellaneous Information	S-40 – S-43
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 Five Years
(accrual basis of accounting)*

	<u>2006</u>	<u>2005</u>
Governmental Activities		
Invested in Capital Assets, Net of Related Debt	\$143,468,550	\$137,923,002
Restricted for:		
Capital Projects	7,992,996	6,035,499
Debt Service	803,501	1,054,453
911 Program	244,315	319,589
Mental Health	5,106,147	4,658,091
Children's Services	1,477,530	1,199,639
Public Assistance	174,944	225,520
MRDD	4,965,105	3,224,662
Aging	754,051	579,215
Revolving Loan	3,519,229	3,650,717
Real Estate Assessment	808,063	933,432
Delinquent Tax	978,307	517,456
Motor Vehicle License	4,370,379	4,248,544
Other Purposes	3,472,924	3,469,519
Unrestricted	11,101,021	10,344,229
<i>Total Governmental Activities Net Assets</i>	<u>189,237,062</u>	<u>178,383,567</u>
Business-Type Activities		
Invested in Capital Assets, Net of Related Debt	6,856,987	9,268,828
Unrestricted	4,088,482	5,142,832
<i>Total Business-Type Activities Net Assets</i>	<u>10,945,469</u>	<u>14,411,660</u>
Primary Government		
Invested in Capital Assets, Net of Related Debt	150,325,537	147,191,830
Restricted	34,667,491	30,116,336
Unrestricted	15,189,503	15,487,061
<i>Total Primary Government Net Assets</i>	<u>\$200,182,531</u>	<u>\$192,795,227</u>

2004	2003	2002
\$124,672,960	\$117,278,406	\$113,107,509
8,267,941	4,975,098	5,263,716
1,301,913	869,192	919,616
1,128,312	263,439	278,722
2,684,469	3,839,693	4,062,442
603,429	988,870	1,046,236
0	185,898	196,682
855,245	2,658,108	2,812,312
494,938	477,450	505,148
3,976,571	3,009,308	3,183,885
0	769,434	814,070
0	426,542	451,287
0	3,502,101	3,705,266
11,011,522	2,859,946	3,025,858
8,045,969	5,490,492	5,862,026
<u>163,043,269</u>	<u>147,593,976</u>	<u>145,234,775</u>
14,630,154	16,004,714	11,998,081
4,854,351	4,600,785	485,779
<u>19,484,505</u>	<u>20,605,499</u>	<u>12,483,860</u>
139,303,114	133,283,120	125,105,590
30,324,340	24,825,078	26,265,240
12,900,320	10,091,277	6,347,805
<u>\$182,527,774</u>	<u>\$168,199,475</u>	<u>\$157,718,635</u>

Geauga County, Ohio

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

	2006	2005	2004	2003	2002
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$4,038,824	\$3,770,666	\$3,283,720	\$4,210,010	\$4,468,026
Judicial	829,666	826,455	853,644	835,696	876,982
Public Safety	1,061,732	721,582	689,987	554,509	650,653
Public Works	337,465	337,771	275,727	167,388	373,345
Health	145,813	158,279	153,319	413,738	161,267
Human Services	1,195,132	1,289,237	1,277,318	1,040,537	735,533
Operating Grants and Contributions	29,801,906	25,693,478	23,833,276	23,049,477	24,257,461
Capital Grants and Contributions	2,872,800	4,813,140	8,097,791	4,839,661	1,888,032
<i>Total Governmental Activities Program Revenues</i>	<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>
Business-Type Activities:					
Charges for Services					
Water Resources	4,382,480	4,129,892	4,332,137	3,838,524	3,964,672
Water District	519,912	532,586	435,048	398,991	410,792
Storm Water	4,400	0	0	0	0
Operating Grants and Contributions	1,166,295	145,620	582,594	614,407	511,061
Capital Grants and Contributions	288,400	410,700	344,700	375,800	
<i>Total Business-Type Activities Program Revenues</i>	<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>
<i>Total Primary Government Program Revenues</i>	<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>
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	11,055,726	10,990,289	8,304,157	8,644,924	7,042,563
Judicial	3,544,193	3,492,722	3,243,042	2,867,595	2,832,026
Public Safety	12,800,386	10,452,022	9,836,122	8,886,733	8,768,513
Public Works	7,643,031	5,763,430	6,998,775	9,770,673	5,860,351
Health	7,236,509	6,735,572	5,840,470	5,562,474	5,836,132
Human Services	29,679,317	27,625,810	27,044,196	26,528,640	24,921,236
Economic Development and Assistance	299,248	80,926	463,550	33,851	1,385,018
Interest and Fiscal Charges	772,980	531,441	354,061	383,016	410,045
<i>Total Governmental Activities Expenses</i>	<u>73,031,390</u>	<u>65,672,212</u>	<u>62,084,373</u>	<u>62,677,906</u>	<u>57,055,884</u>
Business-Type Activities:					
Water Resources	10,989,868	12,253,739	8,192,350	5,977,112	6,587,521
Water District	821,912	748,915	738,956	997,951	1,188,635
Storm Water	28,514	37,267	23,874	30,317	0
<i>Total Business-Type Activities Expenses</i>	<u>11,840,294</u>	<u>13,039,921</u>	<u>8,955,180</u>	<u>7,005,380</u>	<u>7,776,156</u>
<i>Total Primary Government Expenses</i>	<u>\$84,871,684</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 Five Years

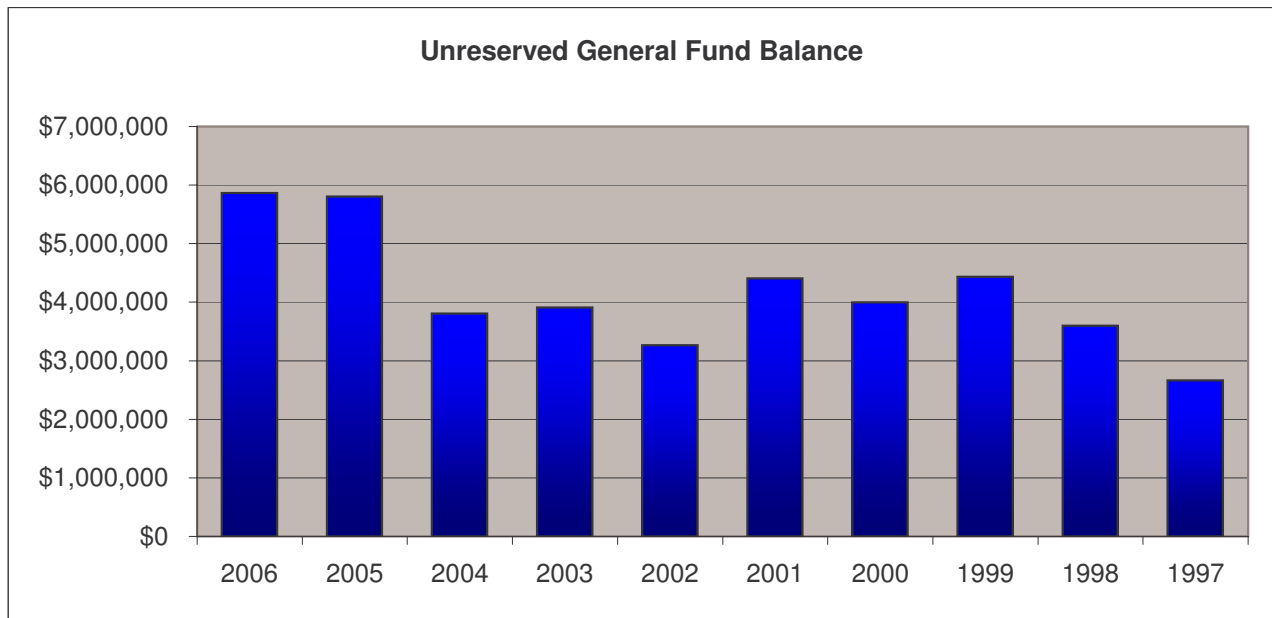
(accrual basis of accounting)

	2006	2005	2004	2003	2002
Net (Expense)/Revenue					
Governmental Activities	(\$32,748,052)	(\$28,061,604)	(\$23,619,591)	(\$27,566,890)	(\$23,644,585)
Business-Type Activities	(5,478,807)	(7,821,123)	(3,260,701)	(1,777,658)	(2,889,631)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(38,226,859)</u>	<u>(35,882,727)</u>	<u>(26,880,292)</u>	<u>(29,344,548)</u>	<u>(26,534,216)</u>
General Revenues and Other Changes in Net Assets					
Governmental Activities:					
Property Taxes Levied for:					
General Purposes	6,976,765	7,416,017	7,141,295	6,814,822	5,804,818
Aging	1,758,560	1,808,812	1,716,059	1,692,284	1,664,419
Children's Services	1,725,057	1,725,899	820,104	796,692	783,432
Mental Health	2,540,732	2,587,206	2,467,885	1,306,903	1,285,146
Mental Retardation	8,175,303	8,101,028	6,444,225	6,327,606	6,221,662
Debt Service	0	53,596	704,711	721,945	645,926
Capital Projects	4,315,359	3,415,096	2,960,463	2,829,170	2,655,928
Sales Taxes Levied for General Purposes	11,129,126	10,720,008	10,861,835	5,032,737	4,323,659
Grants and Entitlements not Restricted to Specific Programs	1,693,192	3,196,774	3,591,672	1,519,152	2,339,936
Interest	3,383,183	1,199,245	792,137	953,351	1,573,798
Other	2,315,572	3,228,701	1,588,562	2,013,554	1,589,608
Transfers	(411,302)	(50,480)	(20,064)	(82,125)	(85,943)
<i>Total Governmental Activities</i>	<u>43,601,547</u>	<u>43,401,902</u>	<u>39,068,884</u>	<u>29,926,091</u>	<u>28,802,389</u>
Business-Type Activities:					
Interest	136,092	46,115	99,077	40,591	54,440
Other	1,465,222	2,651,683	2,020,566	9,776,581	505,231
Transfers	411,302	50,480	20,064	82,125	85,943
<i>Total Business-Type Activities</i>	<u>2,012,616</u>	<u>2,748,278</u>	<u>2,139,707</u>	<u>9,899,297</u>	<u>645,614</u>
<i>Total Primary Government</i>	45,614,163	46,150,180	41,208,591	39,825,388	29,448,003
Change in Net Assets					
Governmental Activities	10,853,495	15,340,298	15,449,293	2,359,201	5,157,804
Business-Type Activities	(3,466,191)	(5,072,845)	(1,120,994)	8,121,639	(2,244,017)
Total Primary Government Change in Net Assets	<u>\$7,387,304</u>	<u>\$10,267,453</u>	<u>\$14,328,299</u>	<u>\$10,480,840</u>	<u>\$2,913,787</u>

Geauga County, Ohio

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

	2006	2005	2004	2003	2002
General Fund					
Reserved	\$382,028	\$363,874	\$495,705	\$285,417	\$314,704
Unreserved	5,861,568	5,806,133	3,804,281	3,911,303	3,263,837
<i>Total General Fund</i>	<u>6,243,596</u>	<u>6,170,007</u>	<u>4,299,986</u>	<u>4,196,720</u>	<u>3,578,541</u>
All Other Governmental Funds					
Reserved	4,905,600	5,639,993	12,624,294	5,549,508	4,919,167
Unreserved, Undesignated, Reported in:					
Special Revenue funds	16,726,894	13,348,553	11,548,352	9,793,255	11,705,622
Debt Service funds	1,214,584	1,049,065	1,057,379	3,475,154	2,655,262
Capital Projects funds	(1,981,876)	(6,699,612)	(9,173,441)	(1,381,711)	239,778
<i>Total All Other Governmental Funds</i>	<u>20,865,202</u>	<u>13,337,999</u>	<u>16,056,584</u>	<u>17,436,206</u>	<u>19,519,829</u>
<i>Total Governmental Funds</i>	<u><u>\$27,108,798</u></u>	<u><u>\$19,508,006</u></u>	<u><u>\$20,356,570</u></u>	<u><u>\$21,632,926</u></u>	<u><u>\$23,098,370</u></u>



2001	2000	1999	1998	1997
\$407,876	\$352,091	\$317,441	\$442,405	\$279,042
4,407,884	3,997,008	4,433,965	3,595,632	2,662,650
4,815,760	4,349,099	4,751,406	4,038,037	2,941,692
5,142,944	5,714,293	4,265,974	6,262,470	7,513,469
13,107,802	12,840,646	13,553,664	13,496,683	11,723,379
1,934,743	1,242,386	1,189,439	1,174,727	1,071,493
56,917	286,351	(1,633,752)	(1,299,857)	124,222
20,242,406	20,083,676	17,375,325	19,634,023	20,432,563
\$25,058,166	\$24,432,775	\$22,126,731	\$23,672,060	\$23,374,255

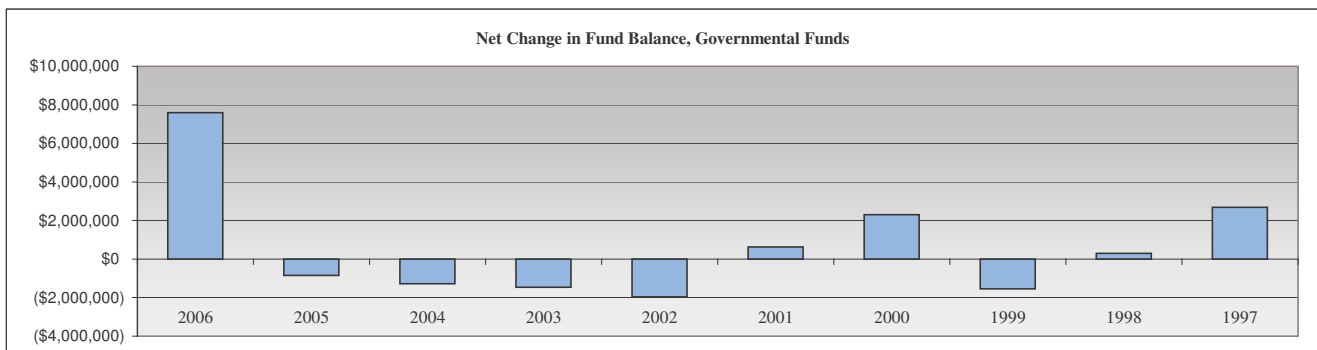
Geauga County, Ohio

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

	2006	2005	2004	2003	2002
Revenues					
Property and Other Taxes	\$25,491,856	\$25,123,365	\$22,158,863	\$20,311,734	\$19,189,311
Sales Tax	10,910,061	10,596,652	8,725,883	4,712,721	4,378,012
Permissive Motor Vehicle					
License Tax	502,844	501,469	512,925	494,674	492,674
Charges for Services	6,930,138	6,439,840	5,878,833	6,600,810	6,587,174
Licenses and Permits	173,068	189,958	237,764	170,994	168,293
Fines and Forfeitures	291,080	305,296	263,694	231,830	226,850
Intergovernmental	34,816,327	33,453,449	32,986,361	29,519,900	28,331,640
Special Assessments	402,106	369,631	371,575	302,908	220,454
Interest	3,383,183	1,199,245	792,137	953,351	1,573,798
Rentals	97,254	90,391	80,515	217,764	65,129
Contributions/Donations	36,930	222,308	550	25	114,214
Other	2,315,572	1,759,610	1,729,940	2,028,161	1,505,663
Total Revenues	85,350,419	80,251,214	73,739,040	65,544,872	62,853,212
Expenditures					
General Government:					
Legislative and Executive	10,470,671	8,705,411	7,858,318	8,154,696	8,055,288
Judicial	3,523,800	3,481,964	3,236,212	2,841,281	2,866,706
Public Safety	12,079,196	10,357,850	9,653,028	8,588,402	8,683,974
Public Works	5,960,516	6,702,320	5,490,960	5,856,195	6,260,869
Health	7,181,743	6,694,425	5,875,928	5,550,693	5,824,072
Human Services	29,140,316	26,861,300	26,353,873	25,694,079	24,809,358
Economic Development and					
Assistance	299,248	80,926	463,550	33,851	31,003
Capital Outlay	7,300,073	16,980,968	14,871,685	9,192,980	7,173,952
Debt Service					
Principal Retirement	482,741	449,694	1,631,818	1,831,099	2,010,454
Principal Retirement Current Refunding	200,000	0	0	0	0
Interest and Fiscal Charges	756,474	534,440	559,960	384,915	411,389
Total Expenditures	77,394,778	80,849,298	75,995,332	68,128,191	66,127,065
Other Financing Sources (Uses)					
Notes Issued	400,000	600,000	1,000,000	1,200,000	1,400,000
Payment on Refunded Notes	(400,000)	(800,000)	0	0	0
Transfers In	10,827,584	8,033,478	10,551,299	4,616,457	5,928,552
Transfers Out	(11,238,886)	(8,083,958)	(10,571,363)	(4,698,582)	(6,014,495)
Inception of Capital Lease	56,453	0	0	0	0
Total Other Financing Sources (Uses)	(354,849)	(250,480)	979,936	1,117,875	1,314,057
Net Change in Fund Balances	\$7,600,792	(\$848,564)	(\$1,276,356)	(\$1,465,444)	(\$1,959,796)

Debt Service as a Percentage of
Noncapital Expenditures

2.10% 1.56% 3.72% 3.91% 4.28%



Source: Geauga County Auditor

2001	2000	1999	1998	1997
\$16,689,260	\$16,262,625	\$14,186,347	\$13,781,903	\$13,119,441
3,725,918	4,109,130	3,843,060	3,933,816	4,904,169
484,016	478,985	468,851	463,209	449,820
6,373,972	4,951,257	5,413,741	4,852,892	5,519,473
170,066	159,198	150,930	143,895	163,541
231,875	282,765	346,464	308,915	281,292
27,848,763	30,257,844	27,363,660	24,734,253	22,191,086
380,284	275,305	271,092	386,748	301,340
2,529,378	3,081,254	1,835,996	1,948,958	1,750,724
80,781	69,171	84,225	171,004	151,695
68,915	97,551	22,930	77,503	78,313
1,766,112	1,296,602	1,911,254	1,792,154	977,451
60,349,340	61,321,687	55,898,550	52,595,250	49,888,345
\$7,616,184	\$6,982,694	\$6,806,708	\$6,928,888	\$6,223,023
2,695,215	2,587,992	2,195,569	2,186,742	1,952,803
8,478,404	7,940,634	7,380,688	6,666,452	6,717,746
5,060,648	6,147,864	4,884,898	4,719,753	4,405,334
5,600,414	5,056,289	4,471,639	6,391,136	3,984,686
24,083,694	21,650,099	22,353,674	18,450,583	17,125,755
31,412	209,468	103,184	5,009	9,136
4,910,253	7,042,511	8,031,969	7,756,495	5,344,373
2,196,562	2,583,340	2,572,831	691,441	1,015,716
0	0	0	0	0
560,951	545,169	657,478	580,676	666,561
61,233,737	60,746,060	59,458,638	54,377,175	47,445,133
3,073,727	1,800,000	2,000,000	0	0
0	0	0	2,000,000	0
(3,163,939)	5,094,776	4,416,318	3,067,643	4,653,443
1,600,000	(5,171,080)	(4,438,120)	(3,067,643)	(4,653,443)
0	6,721	36,561	79,730	236,996
1,509,788	1,730,417	2,014,759	2,079,730	236,996
\$625,391	\$2,306,044	(\$1,545,329)	\$297,805	\$2,680,208
5.15%	6.19%	6.70%	2.81%	4.16%

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

Year	Real Property		Tangible Personal Property				
	Assessed		Estimated	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value (1)	Assessed Value	Estimated Value (1)	Assessed Value	Estimated Value (1)
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
2000	1,801,582,620	203,888,970	5,729,918,829	137,268,190	549,072,760	98,588,660	112,032,568
1999	1,505,676,860	166,309,660	4,777,104,343	135,069,480	540,277,920	98,493,930	111,924,920
1998	1,456,550,370	158,940,280	4,615,687,571	124,670,840	498,683,360	99,886,640	113,507,545
1997	1,407,841,380	155,069,660	4,465,460,114	119,270,810	477,083,240	104,988,590	119,305,216

(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 is being phased out beginning in 2006. For collection year 2006, both types of general business tangible personal property were assessed at 18.75 percent. The percentage will be 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009.

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

(2) Information prior to 2006 is not available.

Source: Geauga County Auditor

Totals			Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	
\$3,085,394,810	\$9,106,707,165	34%	\$8.28230
2,734,133,940	8,061,815,284	34	N/A
2,695,240,230	7,764,305,703	35	N/A
2,622,026,340	7,559,986,571	35	N/A
2,369,803,550	6,820,883,662	35	N/A
2,307,905,460	6,610,354,805	35	N/A
2,241,328,440	6,391,024,157	35	N/A
1,905,549,930	5,429,307,183	35	N/A
1,840,048,130	5,227,878,477	35	N/A
1,787,170,440	5,061,848,570	35	N/A

Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Current Year*

	<u>2006</u>
Unvoted Millage	
Operating	\$2.000000
Bond Retirement	<u>0.500000</u>
	2.500000
Voted Millage - by levy	
1986 Road Improvement	
Residential/Agricultural Real	0.940940
Commercial/Industrial and Public Utility Real	1.190982
General Business and Public Utility Personal	2.500000
1995 Senior Citizens	
Residential/Agricultural Real	0.619541
Commercial/Industrial and Public Utility Real	0.683760
General Business and Public Utility Personal	1.000000
1999 Mental Health	
Residential/Agricultural Real	0.478143
Commercial/Industrial and Public Utility Real	0.487624
General Business and Public Utility Personal	0.700000
2003 Mental Health	
Residential/Agricultural Real	0.444696
Commercial/Industrial and Public Utility Real	0.438525
General Business and Public Utility Personal	0.500000
2004 Children's Services	
Residential/Agricultural Real	0.624734
Commercial/Industrial and Public Utility Real	0.616791
General Business and Public Utility Personal	0.700000
2004 Mental Retardation Developmental and Disabilities	
Residential/Agricultural Real	2.945177
Commercial/Industrial and Public Utility Real	2.907729
General Business and Public Utility Personal	3.300000
Total Voted Millage by type of Property	
Residential/Agricultural Real	6.053231
Commercial/Industrial and Public Utility Real	6.325411
General Business and Public Utility Personal	8.700000
	<hr/> <hr/>
Total Millage by type of Property	
Residential/Agricultural Real	\$8.053231
Commercial/Industrial and Public Utility Real	8.325411
General Business and Public Utility Personal	10.700000
	<hr/> <hr/>
	<i>(continued)</i>

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

	<u>2006</u>
Overlapping Rates by Taxing District	
City	
Chardon City	
Residential/Agricultural Real	\$7.351416
Commercial/Industrial and Public Utility Real	7.880060
General Business and Public Utility Personal	11.000000
Villages	
Aquilla Village	
Residential/Agricultural Real	5.307112
Commercial/Industrial and Public Utility Real	9.663660
General Business and Public Utility Personal	9.900000
Burton Village	
Residential/Agricultural Real	8.125175
Commercial/Industrial and Public Utility Real	9.122028
General Business and Public Utility Personal	9.750000
Hunting Valley Village	
Residential/Agricultural Real	5.100000
Commercial/Industrial and Public Utility Real	5.100000
General Business and Public Utility Personal	5.100000
Middlefield Village	
Residential/Agricultural Real	3.986644
Commercial/Industrial and Public Utility Real	4.665246
General Business and Public Utility Personal	6.850000
South Russell Village	
Residential/Agricultural Real	7.333837
Commercial/Industrial and Public Utility Real	7.595514
General Business and Public Utility Personal	11.950000
Townships	
Auburn Township	
Residential/Agricultural Real	6.750730
Commercial/Industrial and Public Utility Real	6.972101
General Business and Public Utility Personal	11.170000
Bainbridge Township	
Residential/Agricultural Real	12.938006
Commercial/Industrial and Public Utility Real	13.383472
General Business and Public Utility Personal	22.500000
	<i>(continued)</i>

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

Townships (continued)	2006
Burton Township	
Residential/Agricultural Real	\$5.944848
Commercial/Industrial and Public Utility Real	6.307247
General Business and Public Utility Personal	7.250000
Chardon Township	
Residential/Agricultural Real	6.330770
Commercial/Industrial and Public Utility Real	6.240880
General Business and Public Utility Personal	6.700000
Chester Township	
Residential/Agricultural Real	11.836322
Commercial/Industrial and Public Utility Real	11.992541
General Business and Public Utility Personal	18.600000
Claridon Township	
Residential/Agricultural Real	6.537701
Commercial/Industrial and Public Utility Real	6.291360
General Business and Public Utility Personal	9.400000
Hambden Township	
Residential/Agricultural Real	7.129672
Commercial/Industrial and Public Utility Real	7.353698
General Business and Public Utility Personal	11.800000
Huntsburg Township	
Residential/Agricultural Real	5.551261
Commercial/Industrial and Public Utility Real	5.704085
General Business and Public Utility Personal	6.000000
Middlefield Township	
Residential/Agricultural Real	5.098639
Commercial/Industrial and Public Utility Real	5.608340
General Business and Public Utility Personal	6.620000
Montville Township	
Residential/Agricultural Real	7.339176
Commercial/Industrial and Public Utility Real	7.480810
General Business and Public Utility Personal	10.700000
Munson Township	
Residential/Agricultural Real	7.817793
Commercial/Industrial and Public Utility Real	8.249395
General Business and Public Utility Personal	11.500000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

Townships (continued)	<u>2006</u>
Newbury Township	
Residential/Agricultural Real	\$6.131406
Commercial/Industrial and Public Utility Real	6.418864
General Business and Public Utility Personal	8.700000
Parkman Township	
Residential/Agricultural Real	5.484303
Commercial/Industrial and Public Utility Real	6.121081
General Business and Public Utility Personal	7.300000
Russell Township	
Residential/Agricultural Real	4.303760
Commercial/Industrial and Public Utility Real	5.241495
General Business and Public Utility Personal	7.000000
Thompson Township	
Residential/Agricultural Real	8.561344
Commercial/Industrial and Public Utility Real	9.129412
General Business and Public Utility Personal	12.500000
Troy Township	
Residential/Agricultural Real	9.421167
Commercial/Industrial and Public Utility Real	8.291955
General Business and Public Utility Personal	12.500000
Special Districts	
Park District	
Residential/Agricultural Real	2.201509
Commercial/Industrial and Public Utility Real	2.449526
General Business and Public Utility Personal	3.700000
Health District	
Residential/Agricultural Real	0.136612
Commercial/Industrial and Public Utility Real	0.139321
General Business and Public Utility Personal	0.200000
Geauga County Library District	
Residential/Agricultural Real	0.807751
Commercial/Industrial and Public Utility Real	0.827379
General Business and Public Utility Personal	1.000000
Burton Public Library District	
Residential/Agricultural Real	0.794483
Commercial/Industrial and Public Utility Real	0.877187
General Business and Public Utility Personal	1.000000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

Special Districts (continued)	<u>2006</u>
West Geauga Recreation District	
Residential/Agricultural Real	0.090764
Commercial/Industrial and Public Utility Real	0.105412
General Business and Public Utility Personal	0.200000
East Geauga Fire District	
Residential/Agricultural Real	2.522520
Commercial/Industrial and Public Utility Real	3.048690
General Business and Public Utility Personal	2.800000
Joint Vocational Schools	
Auburn Joint Vocational School District	
Residential/Agricultural Real	1.500000
Commercial/Industrial and Public Utility Real	1.500000
General Business and Public Utility Personal	1.500000
Ashtabula Joint Vocational School District	
Residential/Agricultural Real	2.135563
Commercial/Industrial and Public Utility Real	2.217382
General Business and Public Utility Personal	4.110000
Schools	
Berkshire Local School District	
Residential/Agricultural Real	21.024963
Commercial/Industrial and Public Utility Real	22.425234
General Business and Public Utility Personal	52.300000
Cardinal Local School District	
Residential/Agricultural Real	23.979651
Commercial/Industrial and Public Utility Real	30.481203
General Business and Public Utility Personal	55.650000
Chardon Local School District	
Residential/Agricultural Real	24.875866
Commercial/Industrial and Public Utility Real	30.814808
General Business and Public Utility Personal	64.880000
Ledgemont Local School District	
Residential/Agricultural Real	20.000010
Commercial/Industrial and Public Utility Real	24.806377
General Business and Public Utility Personal	51.200000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

Schools (continued)	2006
Newbury Local School District	
Residential/Agricultural Real	\$28.261282
Commercial/Industrial and Public Utility Real	30.094768
General Business and Public Utility Personal	59.290000
Kenston Local School District	
Residential/Agricultural Real	39.344751
Commercial/Industrial and Public Utility Real	42.960422
General Business and Public Utility Personal	87.190000
West Geauga Local School District	
Residential/Agricultural Real	33.400009
Commercial/Industrial and Public Utility Real	33.400014
General Business and Public Utility Personal	55.700000
Overlapping Districts	
Hunting Valley Village	
Residential/Agricultural Real	5.100000
Commercial/Industrial and Public Utility Real	5.100000
General Business and Public Utility Personal	5.100000
Mentor Public Library	
Residential/Agricultural Real	0.473603
Commercial/Industrial and Public Utility Real	0.499536
General Business and Public Utility Personal	0.625000
Lake County Financing District	
Residential/Agricultural Real	2.297237
Commercial/Industrial and Public Utility Real	4.867072
General Business and Public Utility Personal	4.900000
Chagrin Falls E.V.S.D.	
Residential/Agricultural Real	41.780704
Commercial/Industrial and Public Utility Real	47.094828
General Business and Public Utility Personal	100.900000
Painesville L.S.D.	
Residential/Agricultural Real	26.944006
Commercial/Industrial and Public Utility Real	27.499301
General Business and Public Utility Personal	54.550000
Kirtland L.S.D.	
Residential/Agricultural Real	33.248545
Commercial/Industrial and Public Utility Real	34.050162
General Business and Public Utility Personal	70.560000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Current Year

Overlapping Districts (continued)	<u>2006</u>
Madison L.S.D.	
Residential/Agricultural Real	\$24.841539
Commercial/Industrial and Public Utility Real	25.139948
General Business and Public Utility Personal	54.550000
Mentor E.V.S.D.	
Residential/Agricultural Real	35.002069
Commercial/Industrial and Public Utility Real	44.323150
General Business and Public Utility Personal	77.280000

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

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

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

Source: Geauga County Auditor

Geauga County, Ohio

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected	Percent of Total Collections to Current Tax Levy		Percent of Outstanding Delinquent Taxes to Current Tax Levy	
						Total Tax Collected	Delinquent Tax (4)	Total Tax Collected	Delinquent Tax (4)
2006	\$25,215,737	\$24,492,245	97%	\$716,849	\$25,209,094	\$285,911	100%	\$285,911	1.1%
2005	22,756,601	22,144,108	97	749,865	22,893,973	302,649	101	302,649	1.3
2004	21,781,738	21,876,001	100	546,628	22,422,629	381,676	103	381,676	1.8
2003	19,398,074	18,932,351	98	494,102	19,426,453	325,350	100	325,350	1.7
2002	18,209,246	17,808,688	98	486,037	18,294,725	325,096	100	325,096	1.8
2001	15,638,007	15,225,487	97	395,202	15,620,689	337,307	100	337,307	2.2
2000	15,367,476	15,087,565	98	351,539	15,439,104	277,378	100	277,378	1.8
1999	12,886,296	12,662,904	98	292,698	12,955,602	183,315	101	183,315	1.4
1998	11,156,476	10,908,913	98	302,027	11,210,940	288,368	100	288,368	2.6
1997	10,887,799	10,621,140	98	296,430	10,917,570	293,965	100	293,965	2.7

(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

Geauga County, Ohio

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Taxes Collected (1)</u>	<u>Total Tax Collected</u>
2006	\$1,383,813	\$1,359,881	\$22,628	\$1,382,509
2005	1,759,873	1,758,543	196,824	1,955,367
2004	1,647,529	1,611,740	65,558	1,677,298
2003	1,877,941	1,610,615	37,932	1,648,547
2002	1,680,238	1,611,535	81,364	1,692,899
2001	1,439,127	1,384,078	43,609	1,427,687
2000	1,282,348	1,229,963	14,519	1,244,482
1999	1,202,929	1,187,732	28,604	1,216,336
1998	1,168,431	1,145,932	21,459	1,167,391
1997	1,071,458	1,052,220	27,168	1,079,388

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

Source: Geauga County Auditor

Geauga County, Ohio

Principal Real Property Taxpayers 2006 and 1997

Taxpayer	2006	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping	\$14,035,160	0.49%
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	8,924,910	0.31
WalMart Real Estate	5,094,890	0.18
Heather Hill Inc.	3,559,440	0.13
KraftMaid Cabinetry Inc.	3,448,590	0.12
Maple Leaf Plaza LLC	2,913,020	0.11
Petronzio Management	2,869,370	0.10
Structural North America	2,819,320	0.10
Tanglewood Square	2,555,740	0.09
GP Carrollton 4200 LLC	2,378,570	0.08
Totals	\$48,599,010	1.71%
Total Real Property Assessed Valuation	\$2,845,904,000	

Taxpayer	1997	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Petronzio, Leo	3,060,230	0.20%
Funtime Inc. (Geauga Lake)	2,455,380	0.16
Bonner, Richard	2,322,320	0.15
Maple Leaf Plaza LLC	2,222,540	0.14
Sea World of Ohio	1,788,190	0.11
422 Company Ltd	1,723,860	0.11
Tanglewood Partners	1,587,130	0.10
Capco Enterprises	1,561,980	0.10
Bel Meadows Inc.	1,494,690	0.10
Duramax / Johnson Rubber	1,437,880	0.09
Totals	\$19,654,200	1.26%
Total Real Property Assessed Valuation	\$1,562,911,040	

Source: Geauga County Auditor

Geauga County, Ohio

Principal Personal Property Taxpayers 2006 and 1997

Taxpayer	2006	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Cedar Fair LP (Geauga Lake & Wildwater Kingdom)	\$13,106,500	7.82%
Kraftmaid Cabinetry Inc.	12,156,880	7.25
Great Lakes Cheese Co. Inc.	5,755,310	3.43
Myers Industries	5,755,310	3.43
Eltech Systems Corporation	5,059,400	3.02
Hans Rothenbuhler & Son, Inc.	3,385,620	2.02
Johnsonite Inc.	3,162,180	1.89
Excel Polymers LLC	2,725,470	1.63
Essef Corporation	2,440,690	1.46
Saint-Gobain Ceramics & Plastics	2,024,330	1.21
Totals	\$55,571,690	33.16%
Total Personal Property Assessed Valuation	\$167,598,120	
Taxpayer	2007	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Kraftmaid Cabinetry Inc.	\$12,372,480	10.37%
Bicron / Saint-Gobain Crystals	4,128,880	3.46
Duramax / Johnson Rubber	3,638,680	3.05
Funtime Inc. (Geauga Lake)	3,380,790	2.83
Burton Rubber Processing (Excel Polymers LLC/Poly One Corp)	3,056,440	2.56
Great Lakes Cheese Co., Inc.	3,037,030	2.55
Eltech Systems Corporation	3,033,650	2.54
Hans Rothenbuhler & Son, Inc.	2,859,950	2.40
Essef Corporation	2,471,690	2.07
Kinetico Inc.	2,093,200	1.77
Totals	\$40,072,790	33.60%
Total Personal Property Assessed Valuation	\$119,270,810	

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2006 and 1997*

<u>Taxpayer</u>	2006	
	<u>Personal Property Assessed Valuation</u>	<u>Percentage of Personal Assessed Valuation</u>
Cleveland Electric Illuminating	\$42,887,640	59.66%
Alltel Telephone Company (Western Reserve Telephone)	8,952,680	12.45
American Transmission	6,746,750	9.38
East Ohio Gas	3,297,330	4.59
Alltel Communications	2,111,110	2.94
Totals	<u>\$63,995,510</u>	<u>89.02%</u>
Total Personal Property Assessed Valuation	<u><u>\$71,892,690</u></u>	

<u>Taxpayer</u>	1997	
	<u>Personal Property Assessed Valuation</u>	<u>Percentage of Personal Assessed Valuation</u>
Cleveland Electric Illuminating	\$62,123,640	59.17%
Alltel Telephone Company (Western Reserve Telephone)	19,496,040	18.57
Ohio Bell Telephone Co.	5,538,120	5.27
Ohio Edison	1,670,140	1.59
Northern Ohio Cellular	662,990	0.63
Totals	<u>\$89,490,930</u>	<u>85.24%</u>
Total Personal Property Assessed Valuation	<u><u>\$104,988,590</u></u>	

Source: Geauga County Auditor

Geauga County, Ohio

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

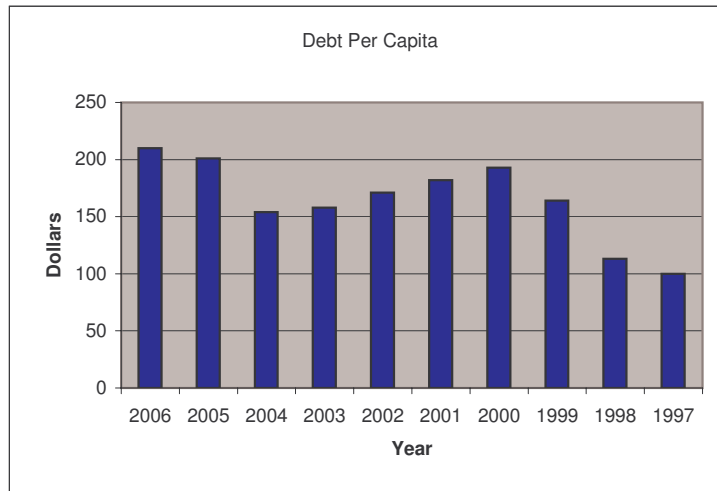
Year	Governmental Activities				Business-Type Activities			
	General Obligation Bonds	Special Assessment Bonds	Notes	Capital Leases	General Obligation Bonds	Revenue Bonds	OWPC Loans	OWDA Loans
2006	\$235,000	\$3,138,909	\$400,000	\$43,765	\$0	\$143,000	\$341,251	\$15,878,043
2005	455,000	3,388,962	600,000	0	65,000	150,000	367,500	14,080,323
2004	665,000	3,628,656	1,000,000	0	130,000	156,000	393,750	8,623,643
2003	860,000	3,865,474	1,200,000	0	195,000	161,000	420,000	8,111,521
2002	1,060,000	4,096,573	1,400,000	0	260,000	166,000	446,250	8,384,537
2001	1,250,000	4,317,027	1,600,000	0	325,000	171,000	472,500	8,561,983
2000	1,435,000	4,521,868	1,800,000	6,721	390,000	176,000	498,750	8,751,945
1999	1,780,000	4,732,126	2,000,000	36,561	560,000	181,000	0	5,433,751
1998	2,110,000	4,931,787	2,000,000	79,730	725,000	186,000	0	0
1997	2,510,000	5,065,962	0	236,996	880,000	191,000	0	0

(1) Estimate from US Census Bureau

(2) Estimate from US Department of Commerce's Bureau of Economic Analysis.

(3) 2006 data not yet released. Estimation based on average increase over the last 10 years.

Total Primary Government Debt	Population (1)	Total Personal Income (2)	Debt Percentage of Personal Income	Debt Per Capita
\$20,179,968	95,676	\$4,034,487,000 (3)	0.50%	\$211
19,106,785	95,218	3,884,480,000	0.49	201
14,597,049	94,602	3,739,493,000	0.39	154
14,812,995	93,649	3,596,051,000	0.41	158
15,813,360	92,722	3,461,219,000	0.46	171
16,697,510	91,804	3,434,246,000	0.49	182
17,580,284	90,895	3,397,252,000	0.52	193
14,723,438	89,598	3,251,133,000	0.45	164
10,032,517	87,913	3,074,498,000	0.33	114
8,883,958	86,054	2,872,875,000	0.31	103



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		Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2006	95,676	(2)	\$9,106,707,165	\$235,000	0.0026%	\$2.46
2005	95,218	(2)	8,061,815,284	455,000	0.0056	4.78
2004	94,602	(2)	7,764,305,703	665,000	0.0086	7.03
2003	93,649	(2)	7,559,986,571	860,000	0.0114	9.18
2002	92,722	(2)	6,820,883,662	1,060,000	0.0155	11.43
2001	91,804	(2)	6,610,354,805	1,250,000	0.0189	13.62
2000	90,895		6,391,024,157	1,435,000	0.0225	15.79
1999	89,598	(2)	5,429,307,183	1,780,000	0.0328	19.87
1998	87,913	(2)	5,227,878,477	4,110,000	0.0786	46.75
1997	86,054	(2)	5,061,848,570	2,510,000	0.0496	29.17

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

(2) Estimated figure from the US Census Bureau.

Source: Geauga County Auditor

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Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

	2006		2005	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,085,394,810	\$3,085,394,810	\$2,734,133,940	\$2,734,133,940
Debt Limitation	75,634,870	30,853,948	66,853,349	27,341,339
Total Outstanding Debt:				
Bonds:				
Revenue	143,000	143,000	150,000	150,000
General Obligation	235,000	235,000	520,000	520,000
Special Assessments	3,138,909	3,138,909	3,388,962	3,388,962
OWDA Loans	15,878,043	15,878,043	14,080,314	14,080,314
Notes	9,000,000	9,000,000	10,650,000	10,650,000
OPWC Loan	341,251	341,251	367,500	367,500
Total	28,736,203	28,736,203	29,156,776	29,156,776
Exemptions:				
Self-supporting Debt	16,113,043	16,113,043	14,600,314	14,600,314
Special Assessments	3,138,909	3,138,909	3,388,962	3,388,962
OPWC Loan	341,251	341,251	367,500	367,500
Debt Service Fund Balance	1,916,952	1,916,952	768,433	768,433
Total	21,510,155	21,510,155	19,125,209	19,125,209
Net Debt	7,226,048	7,226,048	10,031,567	10,031,567
Total Legal Debt Margin	\$68,408,822	\$23,627,900	\$56,821,783	\$17,309,773
Legal Debt Margin as a Percentage of the Debt Limit	<u>90.45%</u>		<u>84.99%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		69,634,870		60,853,349
		<u>\$75,634,870</u>		<u>\$66,853,349</u>

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

Source: Geauga County Auditor

2004		2003		2002	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$2,695,240,230	\$2,695,240,230	\$2,622,026,340	\$2,622,026,340	\$2,369,803,550	\$2,369,803,550
65,881,006	26,952,402	64,050,659	26,220,263	57,745,089	23,698,036
156,000	156,000	161,000	161,000	166,000	166,000
795,000	795,000	1,055,000	1,055,000	1,320,000	1,320,000
3,628,656	3,628,656	3,865,474	3,865,474	4,096,573	4,096,573
8,623,643	8,623,643	8,111,521	8,111,521	8,384,537	8,384,537
7,500,000	7,500,000	6,175,000	6,175,000	3,475,000	3,475,000
393,750	393,750	420,000	420,000	446,250	446,250
<u>21,097,049</u>	<u>21,097,049</u>	<u>19,787,995</u>	<u>19,787,995</u>	<u>17,888,360</u>	<u>17,888,360</u>
9,415,457	9,415,457	8,726,521	8,726,521	9,090,787	9,090,787
3,628,656	3,628,656	3,865,474	3,865,474	4,096,573	4,096,573
393,750	393,750	420,000	420,000	446,250	446,250
923,951	923,951	2,545,526	2,545,526	1,944,961	1,944,961
<u>14,361,814</u>	<u>14,361,814</u>	<u>15,557,521</u>	<u>15,557,521</u>	<u>15,578,571</u>	<u>15,578,571</u>
<u>6,735,235</u>	<u>6,735,235</u>	<u>4,230,474</u>	<u>4,230,474</u>	<u>2,309,789</u>	<u>2,309,789</u>
<u>\$59,145,772</u>	<u>\$20,217,168</u>	<u>\$59,820,186</u>	<u>\$21,989,790</u>	<u>\$55,435,301</u>	<u>\$21,388,248</u>
<u>89.78%</u>		<u>93.40%</u>		<u>96.00%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	59,881,006		58,050,659		51,745,089
	<u>\$65,881,006</u>		<u>\$64,050,659</u>		<u>\$57,745,089</u>

continued

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2001		2000	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$2,307,905,460	\$2,307,905,460	\$2,241,328,440	\$2,241,328,440
Debt Limitation	56,197,637	23,079,055	54,533,211	22,413,284
Total Outstanding Debt:				
Bonds:				
Revenue	171,000	171,000	176,000	176,000
General Obligation	1,575,000	1,575,000	1,825,000	1,825,000
Special Assessments	4,317,027	4,317,027	4,521,868	4,521,868
OWDA Loans	8,561,983	8,561,983	8,751,945	8,751,945
Notes	3,775,000	3,775,000	4,135,000	4,135,000
OPWC Loan	472,500	472,500	498,750	498,750
Total	18,872,510	18,872,510	19,908,563	19,908,563
Exemptions:				
Self-supporting Debt	9,057,983	9,057,983	9,317,945	9,317,945
Special Assessments	4,317,027	4,317,027	4,521,868	4,521,868
OPWC Loan	472,500	472,500	498,750	498,750
Debt Service Fund Balance	1,450,226	1,450,226	9,100,039	9,100,039
Total	15,297,736	15,297,736	23,438,602	23,438,602
Net Debt	3,574,774	3,574,774	(3,530,039)	(3,530,039)
Total Legal Debt Margin	\$52,622,863	\$19,504,281	\$58,063,250	\$25,943,323
Legal Debt Margin as a Percentage of the Debt Limit	93.64%		106.47%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		50,197,637		48,533,211
		\$56,197,637		\$54,533,211
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

1999		1998		1997	
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)
\$1,905,549,930	\$1,905,549,930	\$1,840,048,130	\$1,840,048,130	\$1,787,170,440	\$1,787,170,440
46,138,748	19,055,499	44,501,203	18,400,481	43,179,261	17,871,704
181,000	181,000	186,000	186,000	191,000	191,000
2,340,000	2,340,000	4,110,000	4,110,000	3,390,000	3,390,000
4,732,126	4,732,126	4,931,787	4,931,787	5,065,962	5,065,962
5,433,751	5,433,751	0	0	0	0
4,880,000	4,880,000	3,440,000	3,440,000	4,045,000	4,045,000
0	0	0	0	0	0
<u>17,566,877</u>	<u>17,566,877</u>	<u>12,667,787</u>	<u>12,667,787</u>	<u>12,691,962</u>	<u>12,691,962</u>
6,174,751	6,174,751	1,151,000	1,151,000	1,441,000	1,441,000
4,732,126	4,732,126	4,931,787	4,931,787	5,065,962	5,065,962
0	0	0	0	0	0
871,256	871,256	860,479	860,479	784,861	784,861
<u>11,778,133</u>	<u>11,778,133</u>	<u>6,943,266</u>	<u>6,943,266</u>	<u>7,291,823</u>	<u>7,291,823</u>
<u>5,788,744</u>	<u>5,788,744</u>	<u>5,724,521</u>	<u>5,724,521</u>	<u>5,400,139</u>	<u>5,400,139</u>
<u>\$40,350,004</u>	<u>\$13,266,755</u>	<u>\$38,776,682</u>	<u>\$12,675,960</u>	<u>\$37,779,122</u>	<u>\$12,471,565</u>
<u>87.45%</u>		<u>87.14%</u>		<u>87.49%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	40,138,748		38,501,203		37,179,261
	<u>\$46,138,748</u>		<u>\$44,501,203</u>		<u>\$43,179,261</u>

Geauga County, Ohio

*Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2006*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$235,000	100.00%	\$235,000
Special Assessment Bonds	3,138,909	100.00	3,138,909
Capital Leases	43,765	100.00	43,765
Notes	400,000	100.00	400,000
Total County	<u>3,817,674</u>		<u>3,817,674</u>
All Cities wholly within County	2,345,000	100.00	2,345,000
All Townships wholly within County	2,353,758	100.00	2,353,758
All School Districts (S.D.) wholly within County	60,825,000	100.00	60,825,000
Cardinal Local S.D.	10,734,270	98.92	10,618,340
Chagrin Falls Exempted Village Local S.D.	28,184,978	38.29	10,792,028
Kirtland Local S.D.	15,379,994	0.71	109,198
Madison Local S.D.	7,620,000	0.32	24,384
Mentor Exempted Village Local S.D.	8,941,292	0.24	21,459
Painesville Township Local S.D.	5,784,994	0.45	26,032
Hunting Valley Village	4,500,000	12.32	554,400
Geauga Trumbull Joint Solid Waste District	900,000	44.60	401,400
Total Overlapping	<u>142,870,528</u>		<u>83,372,241</u>
Total Applicable to Geauga County	<u><u>\$151,386,960</u></u>		<u><u>\$91,888,673</u></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 2005 tax year, 2006 collection.

Source: Geauga County Auditor

Geauga County, Ohio

*Schedule of Enterprise Revenue Bond 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	
2006	\$5,875,607	\$9,539,666	(\$3,664,059)	\$7,000	\$7,500	\$14,500	(252.69)
2005	5,844,106	11,045,629	(\$5,201,523)	6,000	7,800	13,800	(376.92)
2004	6,325,103	6,973,811	(\$648,708)	5,000	8,050	13,050	(49.71)
2003	4,146,141	3,660,288	485,853	5,000	8,300	13,300	36.53
2002	4,124,943	4,122,675	2,268	5,000	8,550	13,550	0.17
2001	3,893,892	3,628,642	265,250	5,000	8,800	13,800	19.22
2000	4,188,420	2,295,808	1,892,612	5,000	9,050	14,050	134.71
1999	4,576,903	3,362,184	1,214,719	5,000	9,300	14,300	84.95
1998	4,488,908	3,485,123	1,003,785	5,000	9,550	14,550	68.99
1997	3,412,942	2,692,163	720,779	4,000	9,750	13,750	52.42

(1) Includes operating revenues (including interest) exclusive of tap-in fees.

Source: Geauga County Auditor

Geauga County, Ohio

Demographic Statistics Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita	Total Public School Enrollment	Population Density (Persons/Sq. Mi.)	Unemployment Rates (3)		
						Geauga	Ohio	US
2006	95,676	\$4,034,487,000 (4)	\$42,168	12,987	236.8	4.4	5.5	4.6
2005	95,218	3,884,480,000	40,796	13,226	235.7	4.7	5.9	5.1
2004	94,602	3,739,493,000	39,529	13,268	234.2	4.7	6.2	5.5
2003	93,649	3,596,051,000	38,399	13,690	231.8	4.9	6.2	6.0
2002	92,722	3,461,219,000	37,329	12,846	229.5	4.1	5.7	5.8
2001	91,804	3,434,246,000	37,408	13,278	227.2	3.4	4.4	4.7
2000	90,895	3,397,252,000	37,376	13,088	225.0	3.1	4.0	4.0
1999	89,598	3,251,133,000	36,286	13,132	221.8	3.0	4.3	4.2
1998	87,913	3,074,498,000	34,972	13,053	217.6	2.8	4.3	4.5
1997	86,054	2,872,875,000	33,385	13,092	213.0	3.1	4.6	4.9

(1) US Census Bureau estimates

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

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

(4) 2006 data not yet released. Estimation based on average increase over the last 10 years.

Sources: Geauga County Auditor

Geauga County, Ohio

Ten Largest Employers 2006 and 1997

Employer	Nature of Business	2006		
		Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc.	Manufacturer	1969	2,879	5.65%
Geauga Lake & Wildwater Kingdom	Amusement Park (1)	1890	1,728	3.39
Geauga County	Government	1806	1,086	2.13
University Hospital	Hospital	1930	745	1.46
Great Lakes Cheese	Cheese Packager	1958	542	1.06
Kenston Local School District	School District	---	535	1.05
Chardon Local School District	School District	---	427	0.84
Dillen Products	Manufacturer	1985	408	0.80
Johnson Rubber	Manufacturer	1895	341	0.67
WalMart - Middlefield	Retailer	2005	321	0.63
Total			<u>9,012</u>	<u>17.67%</u>
Total County Civilian Workforce			<u>51,000</u>	

Employer	Nature of Business	1997		
		Established Date	Number of Employees	Percent of County
Funtime, Inc. (Geauga Lake)	Amusement Park (1)	1890	2,100	4.43%
Kraftmaid, Inc.	Manufacturer	1969	1,461	3.08
Geauga County	Government	1806	994	2.10
Duramax, Inc.	Manufacturer	1895	715	1.51
Geauga Hospital	Hospital	1936	600	1.27
Burton Rubber Processing (Excel Polymers LLC/Poly One Corp)	Manufacturer	1957	500	1.05
Great Lakes Cheese	Cheese Packager	1958	367	0.77
Metzenbaum Sheltered Industries	Packaging/Assembly	1971	350	0.74
Kinetico Inc.	Manufacturer	1970	300	0.63
Carlisle Corp.	Manufacturer	1944	265	0.56
Total			<u>7,652</u>	<u>16.14%</u>
Total County Civilian Workforce			<u>47,400</u>	

(1) Includes seasonal employees

Sources: Human Resource Departments
Ohio Job and Family Services, Office of Workforce Development

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Total New Construction	Bank Deposits	Real Property Value (3)		
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2006 (2)	\$42,557,890	\$4,708,430	\$4,708,430	\$47,266,320	\$279,315,000	\$2,540,106,600	\$303,990,860	\$206,767,300
2005	40,231,780	7,603,050	7,603,050	47,834,830	249,799,000	2,241,432,560	261,037,590	176,025,940
2004	51,932,750	14,304,450	14,304,450	66,237,200	1,680,805,000	2,198,474,360	255,541,710	165,986,790
2003	39,902,230	6,086,490	6,086,490	45,988,720	365,826,000	2,139,873,080	238,363,840	160,636,430
2002	46,948,160	10,471,460	10,471,460	57,419,620	288,126,000	1,910,848,250	221,415,420	160,636,430
2001	51,789,660	7,769,940	7,769,940	59,559,600	255,568,000	1,860,349,890	209,479,730	155,596,620
2000	40,615,870	6,808,060	6,808,060	47,423,930	222,519,000	1,801,582,620	203,888,970	140,159,350
1999	40,788,740	6,438,900	6,438,900	47,227,640	249,478,000	1,505,676,860	164,546,410	120,209,900
1998	42,900,180	4,602,960	4,602,960	47,503,140	254,641,000	1,456,551,680	157,009,590	116,788,510
1997	34,452,440	3,690,410	3,690,410	38,142,850	222,203,000	1,407,841,380	152,842,080	112,119,690

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

(2) Represents the 2005 tax year 2006 collection year.

(3) Does not include land and mineral rights.

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

Geauga County, Ohio

County Government Employees Last 5 Years (1)

	2006	2005	2004	2003	2002
Government Activities					
Legislative and Executive					
General	100	94	100	98	101
Real Estate Assessment	18	17	13	13	15
Delinquent Tax Collector	4	2	6	3	7
Community Development Admin.	4	4	3	3	3
Judicial					
General	64	62	61	57	57
Certificate of Title	7	7	7	6	7
CASA	5	5	4	4	4
Intensive Supervision	2	2	2	2	2
Care and Custody	4	5	5	7	4
Court Technology	2	2	2	1	
Public Safety					
General	162	156	148	143	147
911 Program	3	4	4	4	4
800 System Communication	1	4	4	4	4
Youth Center	19	16	21	22	14
Victim Witness	2	2	2	2	2
Education and Enforcement	1	1	2	2	6
D.A.R.E.	0	2	1	0	2
Violence Against Women	1	1	1	0	1
Victims of Crime	0	1	0	0	1
Concealed Handgun	2	3	2	0	0
Pretrial Release	2	2	2	2	0
Narcotics	0	0	0	0	2
County Cop Education	0	0	0	0	2
Criminal Investigation	1	1	0	0	0
Public Works					
General	3	3	3	4	4
Motor Vehicle and Gas Tax	58	59	56	60	59
Human Services					
General	7	8	8	9	8
Mental Retardation & Developmental Disabilities	308	300	330	350	323
Child Support Enforcement	13	13	12	14	13
Transportation Administration	23	27	27	27	29
Aging	32	33	38	33	31
County Home	17	16	15	17	17
Public Assistance	61	63	61	58	62
Health Services					
Mental Health	5	5	5	5	5
Dog and Kennel	4	3	4	3	4
Business-Type Activities					
Water Resources	35	34	35	35	37
Water District	3	3	3	3	3
Storm Water	1	1	1	1	
Agencies	112	113	111	113	110
TOTALS	<u>1,086</u>	<u>1,074</u>	<u>1,099</u>	<u>1,105</u>	<u>1,090</u>

(1) Information prior to 2002 is not available.

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

Source: Geauga County Payroll

Geauga County, Ohio

County Owned Vehicles Last 4 Years(1)

	2006	2005	2004	2003
<i>Government Activities</i>				
Legislative and Executive				
General	9	8	5	5
Judicial				
General	1	1	2	1
Care and Custody	1	1	0	0
Public Safety				
General	74	61	62	56
911 Program	1	1	1	2
Youth Center	1	1	1	1
Public Works				
General	0	0	0	0
Motor Vehicle and Gas Tax	49	49	48	50
Human Services				
General	1	1	1	1
Mental Retardation & Developmental Disabilities	31	30	30	29
Children's Services Levy	2	1	0	1
Child Support Enforcement	1	1	1	0
Transportation Administration	21	21	21	21
Aging	4	5	5	2
County Home	1	1	1	2
Public Assistance	7	7	5	4
Health Services				
Mental Health	1	1	1	1
Dog and Kennel	2	2	1	2
<i>Business-Type Activities</i>				
Water Resources	34	34	34	33
Water District	5	4	4	4
<i>Agencies</i>	3	3	2	1
<i>TOTALS</i>	<u>249</u>	<u>233</u>	<u>225</u>	<u>216</u>

(1) Information prior to 2003 not available

Geauga County, Ohio

Operating Indicators by Function/Program Current Year

	2006
Government Activities	
Legislative and Executive	
Auditor	
Parcels Transferred	4,508
Accounting Warrants (checks) Issued (#)	28,874
Accounting Warrants (checks) Issued (\$)	\$486,599,559.77
Board of Elections	
Registered Voters	63,288
Voter Turnout in November	40,853
Percentage of Voter Turnout	64.55%
Recorder	
Deeds Filed	4,114
Mortgages Filed	7,195
Judicial	
Common Pleas Court Cases	
Civil	1,000
Criminal	186
Domestic	398
Felony Indictments	182
Judgment Liens	2,712
Public Safety	
Sheriff's Department Activity	
Phone Calls Received by Communications Center	141,121
Traffic Citations Issued	7,304
Operating a Motor Vehicle while Intoxicated (OMVI) Arrests	245
Criminal Cases Processed	1,635
Domestic Violence Arrests	69
Drug Offenses	125
Juvenile Offenses	146
Assaults	45
Vehicular Homicide	1
Total Beds in the Safety Center	182
Inmates Received and Processed	2,920
Total Meals Served	97,005
Health Services	
Dog and Kennel	
Dogs Licensed	13,503
Number of Penalties Assessed	638
Replacement Tags Issued	59
Kennels	480
Number of Kennel Penalties Assessed	6
Business-Type Activities	
Water Resources	
Sewer Customer Accounts	5,400
Gallons of Wastewater Treated	700,000,000
Miles of Sewer Lines Maintained	130
Facilities Maintained	54
Water District	
Water Customer Accounts	600
Miles of Water Lines Maintained	30
Facilities Maintained	6

Geauga County, Ohio

Miscellaneous Statistics
December 31, 2006

Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	86.0
State Highways	186.5
County Highways	228.8
Communications	
2 Radio Stations - WKSU - FM 89.1 WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf Geauga Times Courier	

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

(Continued)

Geauga County, Ohio

Miscellaneous Statistics (Continued)
December 31, 2006

Geauga County's Agriculture

Number of Farms	975	
Average Size of Farm	68	Acres
Land in Farms	66,474	Acres

Livestock Numbers on Farms

Dairy Cattle and Calves	2,885	Head
Beef Cattle and Calves	7,419	Head
Hogs and Pigs	796	Head

Crops Raised

Corn for Grain	4,094	Acres
All Hay	15,533	Acres
Oats	1,786	Acres
Soybean	2,242	Acres

Agricultural Products Produced/Sold

Milk (Gross Value)	\$5,908,000	
Beef	\$1,635,000	
Pork	\$119,000	
Corn for Grain	315,818	Bushels
Hay	36,746	Ton
Oats	118,417	Bushels
Soybean	67,149	Bushels
Nursery/Greenhouse	\$8,102,000	
Fruits and Vegetables	\$2,084,000	

Number of Farms

2002	975
1987	740

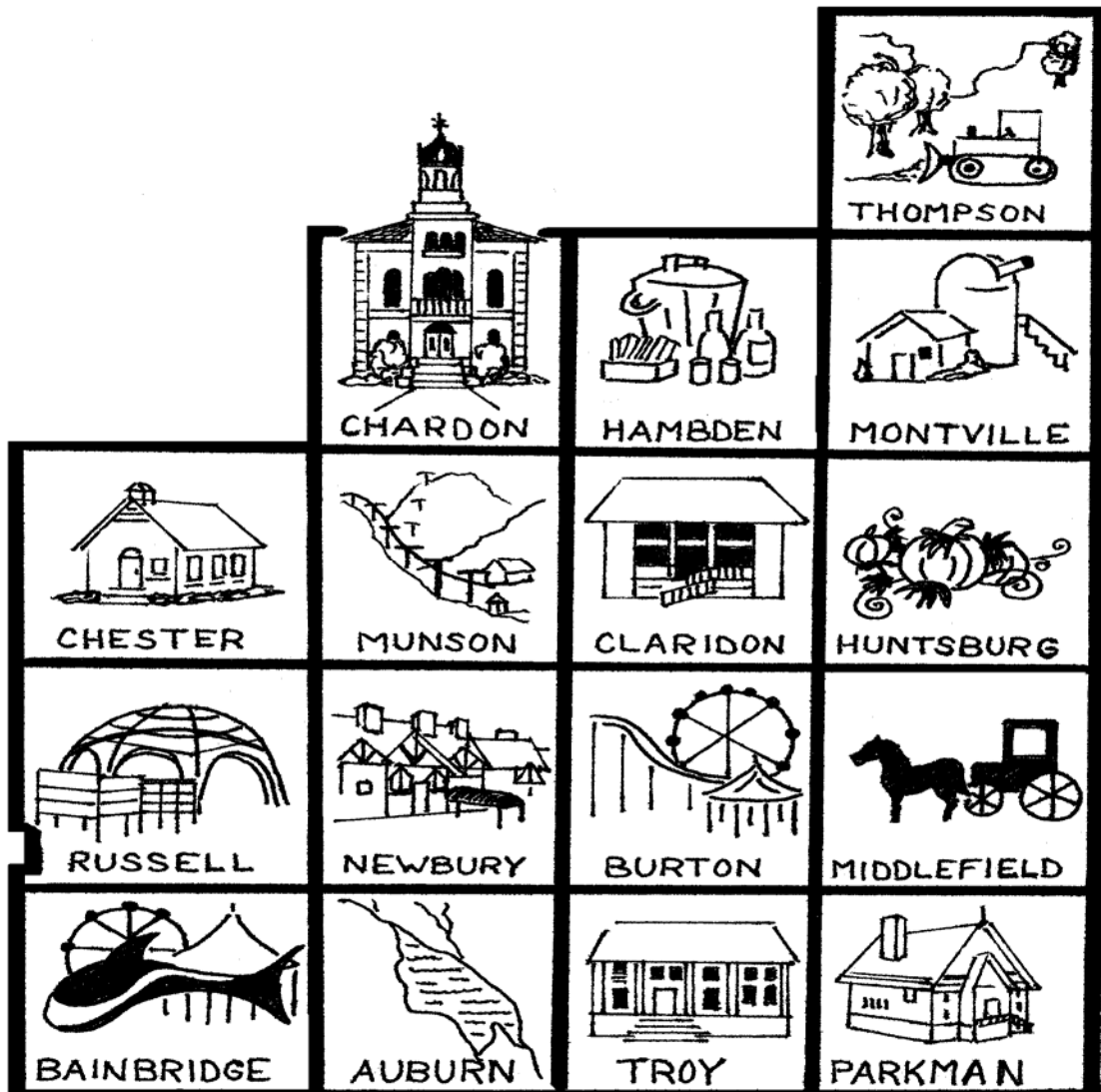
NOTE: Agriculture continues to be a changing, dynamic industry in Geauga County, affected by weather, prices and population shifts. Increased interest is noted in growing and marketing more intensive crops, such as fruits and vegetables. The County is unique in both its agriculture and population mix.

Source: United States Department of Agriculture 2002 Census

Geauga County, Ohio

Townships, Villages, and City within the County

	Date Established	Population (2000)		Date Established	Population (2000)
Thompson Township	1817	2,383	Middlefield Township	1817	4,418
Chardon Township	1816	4,763	Middlefield Village	1901	2,233
Chardon City	1851	5,156	Bainbridge Township	1817	10,916
Hambden Township	1811	4,024	Auburn Township	1827	5,158
Montville Township	1822	1,984	Troy Township	1820	2,567
Chester Township	1816	10,968	Parkman Township	1817	3,546
Munson Township	1821	6,450	Aquilla Village	1880	372
Claridon Township	1817	2,801	(within Claridon Township)		
Huntsburg Township	1821	3,297			
Russell Township	1827	5,674	County Total		<u>90,895</u>
South Russell Village	1923	4,022			
Newbury Township	1817	5,805	Sources: Geauga County Archives		
Burton Township	1806	2,908	2000 U.S. Census		
Burton Village	1895	1,450			



R. Kelen

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 - present





Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

GEAUGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 17, 2007**