



Dave Yost • Auditor of State



**GEAUGA COUNTY**  
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GEAUGA COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through Ohio Department of Job & Family Services:			
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance Employment and Training)	10.561	JFSFFB14	\$ 26,535
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance Employment and Training)	10.561	JFSFFB13	151,650
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance Employment and Training)	10.561	JFSFFP14	4,155
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance)	10.561	JFSFF114	7,581
State Administrative Matching Grant for Supplemental Nutrition Assistance (Food Assistance)	10.561	JFSFF113	2,648
<b>Subtotal CFDA 10.561</b>			<u>192,569</u>
<b>SUBTOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<u><b>192,569</b></u>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
Passed through the Ohio Department of Development:			
Community Development Block Grants/ State's Program Formula Program	14.228	B-F-11-1AZ-1	97,303
Community Development Block Grants/ State's Program Formula Program	14.228	B-F-12-1AZ-1	217,752
Community Development Block Grants/ State's Program (Neighborhood Stabilization Grant)	14.228	B-Z-08-004-1	3,595
Community Development Block Grants/ State's Program (Revolving Loan Fund)	14.228	N/A	550,000
<b>Subtotal CFDA 14.228</b>			<u>868,650</u>
Shelter Plus Care	14.238	OH0205L5E071205	57,659
		OH0205C5E071104	27,826
<b>Subtotal CFDA 14.238</b>			<u>85,485</u>
<b>Direct Award</b>			
Supporting Housing Program	14.235	OH0165B5E070800	360,000
<b>Subtotal CFDA 14.235</b>			<u>360,000</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			<u><b>1,314,135</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed through Ohio Attorney General's Office:			
Victims of Crime	16.575	2013VAGENE005	43,747
Victims of Crime	16.575	2013VACHE480	19,769
Victims of Crime	16.575	2014VACHE480	5,738
Victims of Crime	16.575	2013VAGENE554	20,000
Victims of Crime	16.575	2014VAGENE554	12,123
<b>Subtotal CFDA 16.575</b>			<u>101,377</u>
Violence Against Women Act	16.588	2010-WF-VA2-8214A	8,771
	16.588	2012-WF-VA2-8214	48,412
<b>Subtotal CFDA 16.588</b>			<u>57,183</u>
Bullet Proof Vest Partnership	16.607	FY2010	1,325
<b>Subtotal CFDA 16.607</b>			<u>1,325</u>
ARRA Edward Byrne Memorial Justice Assistance Grant	16.803	2009-RA-LSS-2417	10,452
ARRA Edward Byrne Memorial Justice Assistance Grant	16.803	2012-JG-LLE-5108	4,667
<b>Subtotal CFDA 16.803</b>			<u>15,119</u>
<b>SUBTOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u><b>175,004</b></u>
<b>U.S. DEPARTMENT OF LABOR</b>			
Passed through Workforce Investment Act - Area 19:			
Workforce Investment Act - Adult Programs	17.258		124,011
<b>Total CFDA 17.258</b>			<u>124,011</u>

**GEAUGA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
<b>U.S. DEPARTMENT OF LABOR (Continued)</b>			
Passed through Workforce Investment Act - Area 19: (Continued)			
Workforce Investment Act - Youth Activities	17.259		\$ 33,516
Workforce Investment Act - Dislocated Workers	17.278		<u>22,917</u>
<b>Total CFDA 17.278</b>			<u>22,917</u>
<b>SUBTOTAL U.S. DEPARTMENT OF LABOR</b>			<b><u>180,444</u></b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Direct Program:			
Airport Improvement Program	20.106	3-39-0054-1512	206,216
Airport Improvement Program	20.106	3-39-0054-1613	<u>71,765</u>
<b>Subtotal CFDA 20.106</b>			<u>277,981</u>
Passed through Ohio Department of Transportation - Urban Mass Transportation Administration - Public: Transportation for Non-Urbanized Areas:			
Highway Planning and Construction	20.205	PID91050	435,626
Highway Planning and Construction	20.205	PID93707	<u>280,000</u>
<b>Subtotal CFDA 20.205</b>			<u>715,626</u>
ARRA - State of Good Repair	20.500	SUA-0028-072-121	<u>3,035</u>
<b>Subtotal CFDA 20.500</b>			3,035
Direct Program:			
Federal Transit Formula Grants			
Operating	20.509	RPT-4028-030-131	561,534
Operating	20.509	RPT-4028-032-121	28,600
Capitalized Maintenance	20.509	RPT-0028-033-132	461,238
Capitalized Maintenance	20.509	RPT-0028-032-122	6,486
Capitalized Maintenance	20.509	RPT-0028-031-112	878
ARRA - Capitalized Maintenance	20.509	RPT-0028-001-093	<u>163,055</u>
<b>Subtotal CFDA 20.509</b>			<u>1,221,791</u>
State and Community Highway Safety: High Visibility Enforcement Overtime	20.600	HVEO-2014-28-00-00-00354-00	6,556
State and Community Highway Safety: High Visibility Enforcement Overtime	20.601	HVEO-2012-28-00-00-00283-00	<u>30,271</u>
<b>Subtotal CFDA 20.600 &amp; 20.601</b>			<u>36,827</u>
<b>SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b><u>2,255,260</u></b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through Ohio Department of Education:			
Special Education, Part B IDEA	84.027	65995 FY12 USAS #516	<u>112,619</u>
<b>Subtotal CFDA 84.027</b>			112,619
Vocational Rehabilitation Grant	84.126	VRP3RSC	<u>129,613</u>
<b>Subtotal CFDA 84.126</b>			129,613

GEAUGA COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
<b>U.S. DEPARTMENT OF EDUCATION (Continued)</b>			
Passed through Ohio Department of Health: Special Education Grants for Infants and Families with Disabilities Early Childhood Special Education IDEA	84.181	02810021HG0514 02810021HG0513	\$ 34,118 51,135 <u>85,253</u>
<i>Subtotal for CFDA 84.181</i>			<u>85,253</u>
Passed through Ohio Department of Mental Health: Race to the Top - Early Learning Challenge	84.412	3FRO-13-104-04	<u>51,787</u> 51,787
<i>Subtotal for CFDA 84.412</i>			<u>51,787</u>
<b>SUBTOTAL U.S. DEPARTMENT OF EDUCATION</b>			<u><b>379,272</b></u>
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			
Passed through the Western Reserve Area Agency on Aging: Special Programs for Aging - Title III-D	93.043	CY13	<u>5,096</u> 5,096
<i>Subtotal CFDA 93.044</i>			<u>5,096</u>
Special Programs for Aging - Title III-B	93.044	CY2013	<u>257,360</u> 257,360
<i>Subtotal CFDA 93.044</i>			<u>257,360</u>
Passed through Ohio Department of Job & Family Services: Community Based Child Abuse Prevention	93.590	JFSFCB11 SFY13	<u>1,900</u> 1,900
<i>Subtotal CFDA 93.590</i>			<u>1,900</u>
Passed through Ohio Department of Job & Family Services: Family Stability Family Stability Promoting Safe And Stable Families Promoting Safe And Stable Families	93.556 93.556 93.556 93.556	SFY2013 99-5AU-14-100-22-028 SFY13 SFY14	21,504 10,824 77,977 15,520 <u>125,825</u>
<i>Subtotal CFDA 93.556</i>			<u>125,825</u>
Passed through Ohio Department of Job & Family Services: Temporary Assistance for Needy Families Temporary Assistance for Needy Families Temporary Assistance for Needy Families	93.558 93.558 93.558	JFSFTF14 JFSFTF12 JFSFTF13	125,645 30,960 403,913 <u>560,518</u>
<i>Subtotal CFDA 93.558</i>			<u>560,518</u>
Passed through Ohio Department of Job & Family Services: Child Support Enforcement Title IV-D	93.563 93.563	JFSFCS14 JFSFCS13	105,668 214,612 <u>320,280</u>
<i>Subtotal CFDA 93.563</i>			<u>320,280</u>
Passed through the Western Reserve Area Agency on Aging: Home Energy Assistance Program (HEAP) Home Energy Assistance Program (HEAP)	93.568 93.568	FY14 FY13	587 932 <u>1,519</u>
Passed through the Ohio Department of Development: Low Income Home Energy Assistance Block Grant Low Income Home Energy Assistance Block Grant Low Income Home Energy Assistance Block Grant	93.568 93.568 93.568	14-HA-152 13-HA-152 12-HA-152	8,479 12,450 40,914 <u>61,843</u>

GEAUGA COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>			
HEAP Crisis Cooling Grant	93.568	13-HC-252	\$ 4,000
Low Income Home Energy Assistance			
HEAP Winter Emergency Crisis Grant	93.568	14-HE-252	51,925
HEAP Winter Emergency Crisis Grant	93.568	13-HE-252	251,687
HEAP Winter Emergency Crisis Grant	93.568	12-HE-252	727
			<u>304,339</u>
<b>Subtotal CFDA 93.568</b>			<u>371,701</u>
Passed through the Geauga Community Action Council:			
Community Services Block Grant (C)			
<b>Subtotal CFDA 93.569</b>	93.569	1213-25	66,218
Passed through Ohio Department of Job & Family Services:			
Quality Child Care	93.575	JFSFCD14	31,844
	93.575	JFSFCD13	12,125
<b>Subtotal CFDA 93.575</b>			<u>43,969</u>
Passed through Ohio Department of Job & Family Services:			
IV-B	93.645	SFY14	57,907
<b>Subtotal CFDA 93.645</b>			<u>57,907</u>
Passed through Ohio Department of Job & Family Services:			
Foster Care-Title IV-E	93.658	SFY13	72,624
	93.658	SFY14	24,161
<b>Subtotal CFDA 93.658</b>			<u>96,785</u>
Passed through Ohio Department of Job & Family Services:			
Non-recurring Adoption	93.659	JFSFAA14	85,933
IV-E	93.659	JFSFAA13	265,962
<b>Subtotal CFDA 93.659</b>			<u>351,895</u>
Passed through Ohio Department of Job & Family Services:			
Social Services Block Grant	93.667	JFSFSS14	79,954
Title XX - Base	93.667	JFSFSS13	445,602
Passed through Ohio Department of Developmental Disabilities:			
Social Services Block Grant	93.667	Title XX FY13	59,062
Passed through Ohio Department of Mental Health:			
Social Services Block Grant	93.667	Title XX FY-13	11,062
Social Services Block Grant	93.667	Title XX FY-14	26,949
<b>Subtotal CFDA 93.667</b>			<u>622,629</u>
Passed through Ohio Department of Job & Family Services:			
Federal Chaffee	93.674	JFSFIL13	15,607
Federal Chaffee	93.674	SFY14	600
<b>Subtotal CFDA 93.674</b>			<u>16,207</u>



**GEAUGA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA No.	Pass- Through Entity Number	Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>			
Passed through Ohio Department of Job & Family Services: ARRA - Chronic Disease Self Management Program	93.725	CY2012	\$ 15,620
<i>Subtotal CFDA 93.725</i>			<u>15,620</u>
Passed through Ohio Department of Job & Family Services: Children's Health Insurance Grant	93.767	JFSFSF14	758
<i>Subtotal CFDA 93.767</i>			<u>758</u>
Passed through Ohio Department of Job & Family Services: Medicaid	93.778	JFSFMT13	185,794
Medicaid	93.778	JFSFMT14	89,534
Passed through the Ohio Department of Developmental Disabilities: Medical Assistance Program	93.778	CY13	80,243
<i>Subtotal CFDA 93.778</i>			<u>80,243</u> 355,571
Passed through Ohio Department of Mental Health: Block Grants for Community Mental Health Services: Block Grant Base	93.958	FY13	19,144
Block Grants for Community Mental Health Services: Block Grant Base	93.958	FY14	26,961
Block Grants for Community Mental Health Services: Forensic Grant Base	93.958	FY14	1,100
Block Grants for Community Mental Health Services: Forensic Grant Base	93.958	FY13	1,341
Block Grants for Community Mental Health Services: Chardon Shooting Recovery	93.958	SFY13	167,750
<i>Subtotal CFDA 93.958</i>			<u>167,750</u> 216,296
Passed through the Ohio Department of Alcohol and Drug: Addiction Services: Block Grant for Prevention and Treatment of Substance Abuse (Youth-Led Prevention Allocations FY 2013)	93.959	FY-13	1,710
Block Grant for Prevention and Treatment of Substance Abuse (Youth-Led Prevention Allocations FY 2014)	93.959	FY-14	1,710
Block Grant for Prevention and Treatment of Substance Abuse (Substance Abuse Prevention and Treatment Block Grant FY 2013)	93.959	FY-13	167,303
Block Grant for Prevention and Treatment of Substance Abuse (Substance Abuse Prevention and Treatment Block Grant FY 2013)	93.959	FY-14	152,332
Block Grant for Prevention and Treatment of Substance Abuse (Drug Free Community Coalition FY 2013)	93.959	28-1225-CMMCO-P-14-0027	2,159
Block Grant for Prevention and Treatment of Substance Abuse (Drug Free Community Coalition FY 2013)	93.959	28-1316-CMMCO-P-13-0027	20,944
<i>Subtotal CFDA 93.959</i>			<u>20,944</u> 346,158
<b>SUBTOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>			<u><b>3,832,693</b></u>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Passed through Ohio Emergency Management Agency: ARRA - Emergency Food and Shelter Program	97.024	LRO ID:675000-002	5,635
<i>Subtotal CFDA 97.024</i>			<u>5,635</u>
<b>SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			<u><b>5,635</b></u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through the Ohio Department of Public Safety: Emergency Management Performance	97.042	EMW-2011-EP-00003-SO1	71,844
<i>Subtotal CFDA 97.042</i>			<u>71,844</u>
Emergency Management Performance	97.067	EMW-2011-SS-00070	47,174
Emergency Management Performance	97.067	2010-SS-T0-0012	36,313
<i>Subtotal CFDA 97.067</i>			<u>36,313</u> 83,487
<b>SUBTOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<u><b>155,331</b></u>
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><b>\$8,490,343</b></u>

**GEAUGA COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

The County passes through certain Federal assistance received from the U.S. Department of Health and Human Services to not-for-profit agencies and other governments (subrecipients). The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to assist in expansion or modernization of equipment. The 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 Schedule reports loans made and administrative costs as disbursements on the Schedule.

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$2,680,899
Loans made	505,000
Loan principal repaid	<u>702,852</u>
Ending loans receivable balance as of December 31, 2013	\$2,483,047
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$874,058
Administrative costs expended during 2013	\$50,000

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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

Gauga, Ashtabula, and Portage Partnership, Incorporated (GAPP) provides for the implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members. Each participating county has eleven members appointed by the County Commissioners (CFDA #17.258, #17.259, and #17.277).

**GEAUGA COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)**

**NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2013, the County made allowable transfers of \$347,240 from the Temporary Assistance for Needy Families (CFDA# 93.558) program to the Social Services Block Grant (CFDA# 93.667) program. The Schedule shows the County spent \$560,518 on the Temporary Assistance for Needy Families program. The amount reported for the Temporary Assistance for Needy Families program on the Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount expended for the Temporary Assistance for Needy Families program during the fiscal year 2013 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$907,758
Social Services Block Grant	<u>(347,240)</u>
Total Temporary Assistance for Needy Families	<u>\$560,518</u>

**CFDA – Catalog of Federal Domestic Assistance**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2014.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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***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, opining 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*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2014



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES

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

To the Board of County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Geauga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Geauga County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.



**Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133**

We have also 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 (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2014. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2014

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**GEAUGA COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2013**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Development Block Grant / State's Program Formula Program - CFDA #14.228 Supportive Housing Program - CFDA #14.235 Airport Improvement Program - CFDA #20.106 Block Grants for Community Mental Health Services - CFDA #93.958 Block Grants for Prevention and Treatment of Substance Abuse - CFDA #93.959 Social Services Block Grant - CFDA #93.667
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**GEAUGA COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013  
(Continued)**

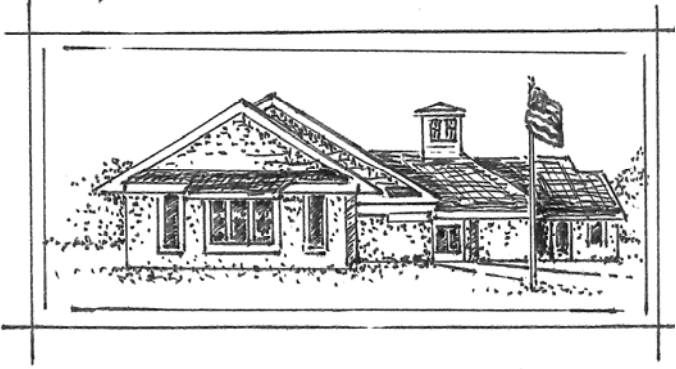
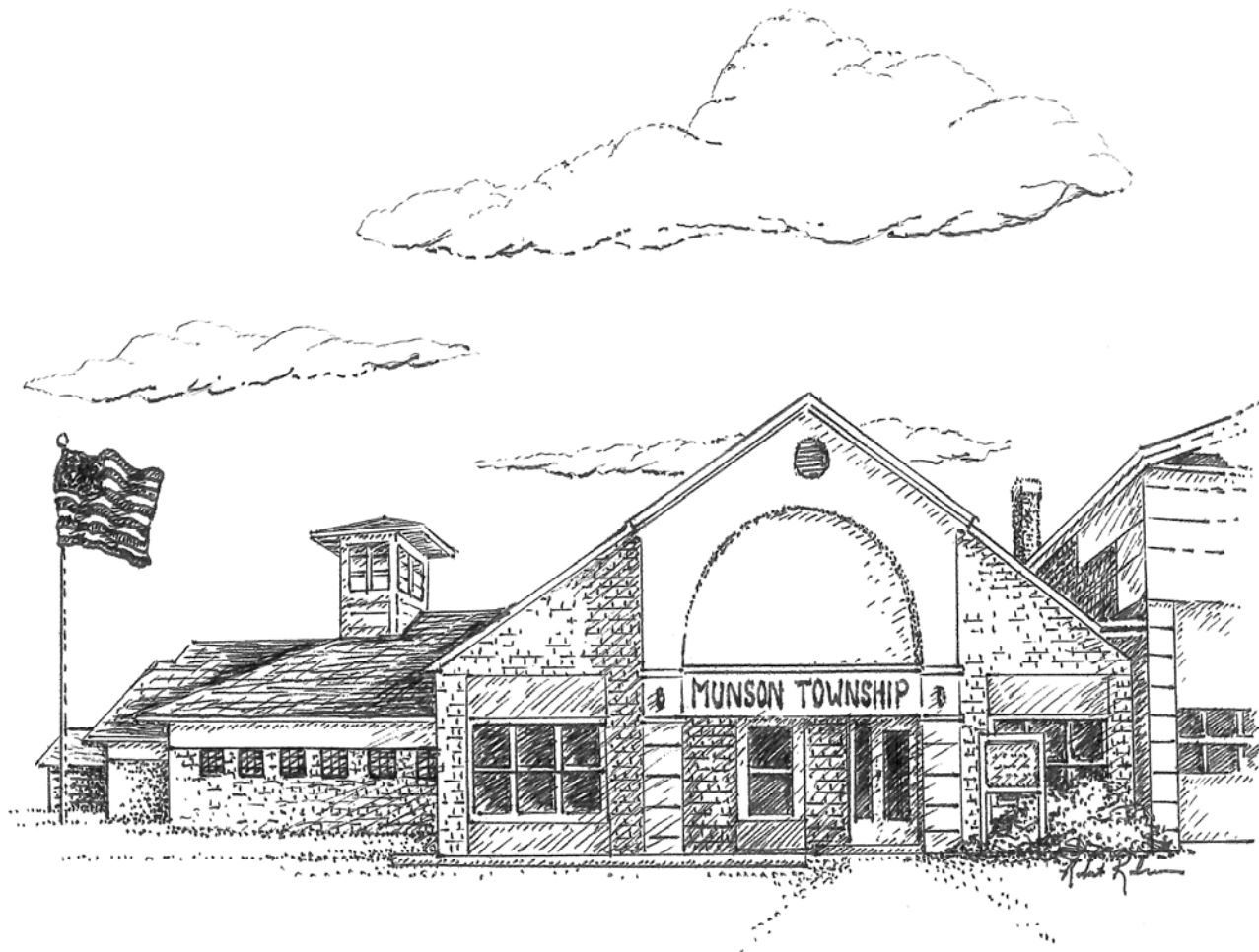
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

Geauga County, Ohio  
Comprehensive Annual Financial Report



For the Year Ended December 31, 2013

## ABOUT THE COVER

Pictured on the cover is the Munson Township Hall. An addition, completed in 2013 provided the township with much needed office and meeting space. Originally named McDonough and later Burlington, Township 8 of Range 8 of the Western Reserve was incorporated as the Township of Munson in 1821.

- The first rural zoning ordinance in the state of Ohio was passed by town vote on May 4, 1948 in Munson.
- The first cheese house in the state of Ohio was built in Munson in 1859.
- Added in 2002, the Fowler's Mills Historic District is listed in the National Register of Historic Places. The district is comprised of over 20 buildings located on 354 acres on Mayfield and Fowlers Mill Roads.

For more information about Munson Township, please check out their website at [www.munsontp.com](http://www.munsontp.com). Residents are encouraged to attend trustee meetings which are held on the 2nd and 4<sup>th</sup> Tuesday of each month at 6:30 pm at the Township Hall.

Munson Township  
12210 Auburn Road  
Chardon, OH 44024  
Phone: 440-286-9255

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

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# Introductory Section

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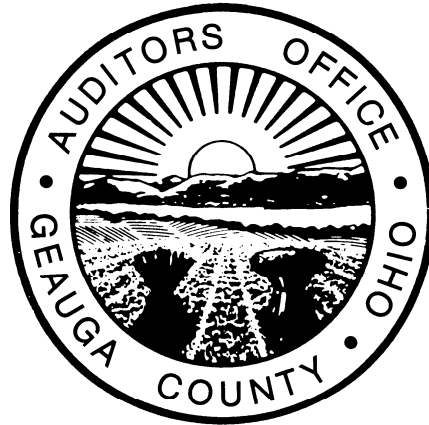




# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2013



Frank J. Gliha  
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde  
Chief Deputy Auditor

# Geauga County, Ohio

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# Geauga County, Ohio

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**Auditor**  
**Frank J. Gliha**  
*Chief Fiscal Officer*

June 30, 2014

To the Citizens of Geauga County  
and to The Board of County Commissioners:  
the Honorable Blake A. Rear  
the Honorable Mary Samide, and  
the Honorable Ralph Spidalieri

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

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

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2013, the County was audited by the Auditor of State's Office. Their unmodified opinion is included in the financial section of this report.

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

**Reporting Entity**

Geauga County was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Gauga," 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**

Direct Line: (440) 279-1600

FAX: Fiscal Office (440) 279-2184 \* Real Estate/Appraisal (440) 286-4359

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

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

*Financial Responsibility Today... Economic Rewards Tomorrow*

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

Gauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 404 square miles. The County is served by four U.S. highways extending 56.6 miles in the County and twelve State highways extending 137.6 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Local Economy**

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

According to the Ohio Department of Development, Geauga County's population is estimated at 93,972 for 2013, which represents a 3.39 percent increase from the 2000 census figure of 90,895. The unemployment of the County as of December 31, 2013 was 6.40 percent. The State and National averages were both 7.40 percent. The County's unemployment rate ranks Geauga County as twenty-eighth lowest in the State.

## **Long-Term Financial Planning**

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

## **Relevant Financial Policies**

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

## **Major Initiatives**

In 2013, the Department of Community and Economic Development (CED), through a Formula Grant, provided funding to the Pleasant Hill County Home to renovate 9 bathrooms, dining room cabinets flooring upstairs, and a new energy efficient washer and dryer, to Maple Leaf Community Residences to assist with purchasing two generators and transfer switches to be installed in two residence homes, to Huntsburg Township for the renovation and ADA improvements to Huntsburg Gymnasium.

Geauga CED was approved for a Water and Sewer Grant for Thompson Township in the amount of \$600,000 and Board of Commissioners have approved the use of program income in the amount of \$220,000 towards the grant.

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

Also in 2013, two companies received Geauga County Revolving Loan Fund loans totaling \$520,000 resulting in the creation of 36 new jobs.

During 2013, the Office of the Geauga County Engineer completed the improvements on eight (8) projects covering nearly twelve and one-half (12.5) miles of roadway. One bridge was widened and five (5) bridges were replaced. The total cost for the work performed in 2013 totaled nearly \$4.8 million. The County was able to utilize over \$1.15 million of State and Federal aid to accomplish the road, bridge and guardrail improvements. Two (2) projects were completed utilizing Federal aid funding and three (3) projects with the help of State of Ohio Public Works funding.

Major Reconstruction occurred on sections of Bass Lake Road, Woodin Road and Newcomb Road totaling about 1.2 miles of roadway for year 2013.

Asphalt resurfacing projects were completed for portions of Auburn Road, Bass Lake Road, Messenger Road, Leggett Road, Clay Street, Ravenwood Drive and Merritt Road.

Approximately 12,500 linear feet of guardrail was upgraded on a project which was funded utilizing one hundred percent (100 percent) of Federal aid.

A bridge on Newcomb Road was widened and bridges were replaced on Auburn Road, Music Street, Bundysburg Road along with two (2) bridges on Heath Road.

## **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-second consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

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

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2013. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

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

Sincerely,



Frank J. Gliha  
Gauga County Auditor

# Geauga County, Ohio

Elected Officials  
December 31, 2013

## Board of Commissioners

Mary Samide (1)  
Ralph Spidalieri  
Tracy A. Jemison (2)  
Blake A. Rear (3)

## Auditor

Frank J. Gliha

## Clerk of Courts

Denise M. Kaminski

## Common Pleas Court General Division

Honorable Forrest Burt  
Honorable David L. Fuhry

## Common Pleas Court Probate/Juvenile

Honorable Timothy J. Grendell (4)

## Coroner

Robert S. Coleman, M.D.

## Engineer

Joseph Cattell

## Prosecuting Attorney

James Flaiz

## Recorder

Sharon C. Gingerich

## Sheriff

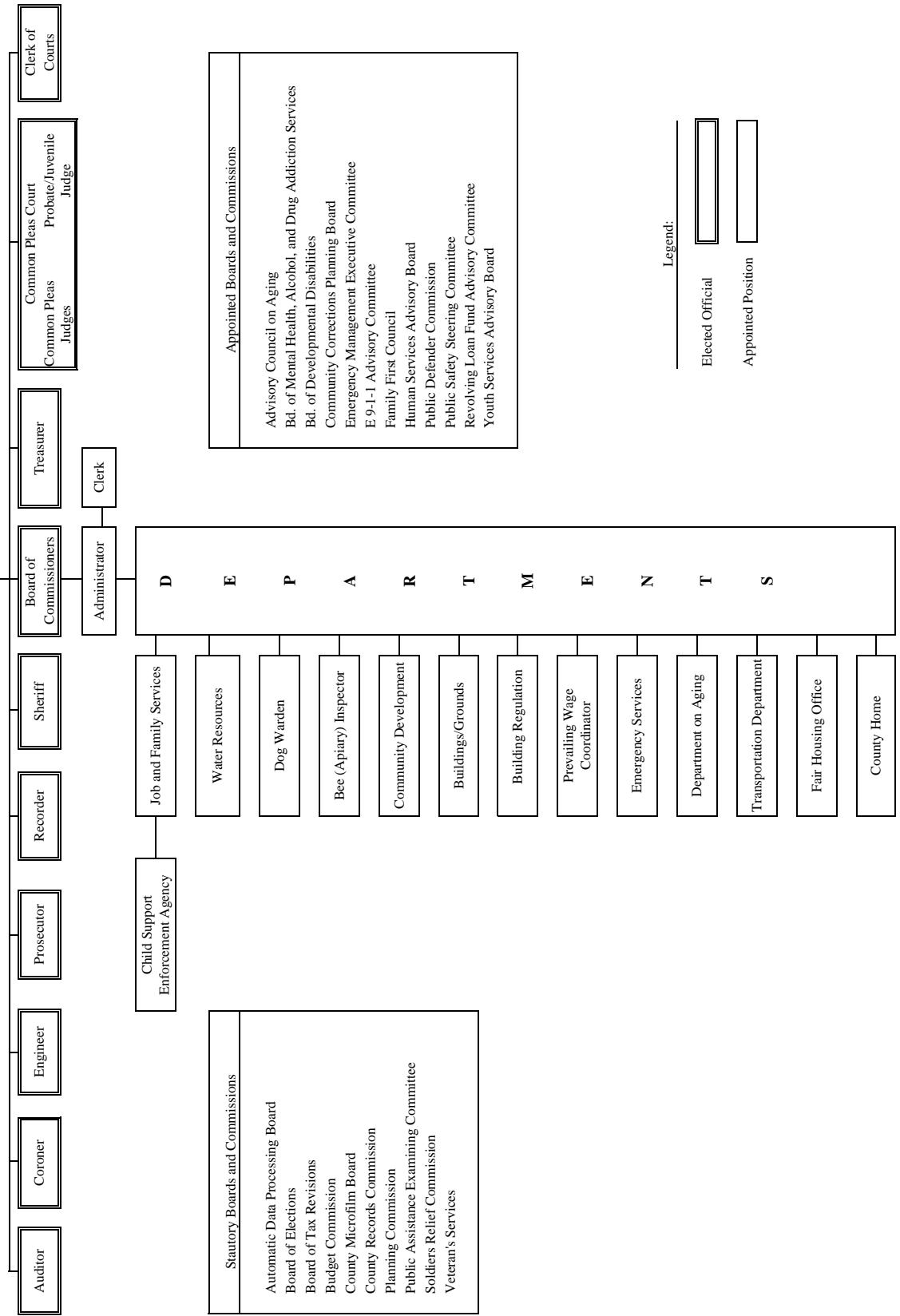
Daniel C. McClelland

## Treasurer

Christopher P. Hitchcock

- (1) Term was to expire January 2, 2013. Elected in November 2012 general election to serve William Young's unexpired term ending December 31, 2014. Took this seat on December 5, 2012.
- (2) Retired effective October 31, 2013.
- (3) Appointed Acting Commissioner November 4, 2013 to serve Tracy A. Jemison's unexpired term until successor is elected.
- (4) Elected in the November 2012 general election to serve the unexpired term of the late Honorable Charles "Chip" Henry. The unexpired term ends February 8, 2015.

# COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



**Statutory Boards and Commissions**

- Automatic Data Processing Board
- Board of Elections
- Board of Tax Revisions
- Budget Commission
- County Microfilm Board
- County Records Commission
- Planning Commission
- Public Assistance Examining Committee
- Soldiers Relief Commission
- Veteran's Services

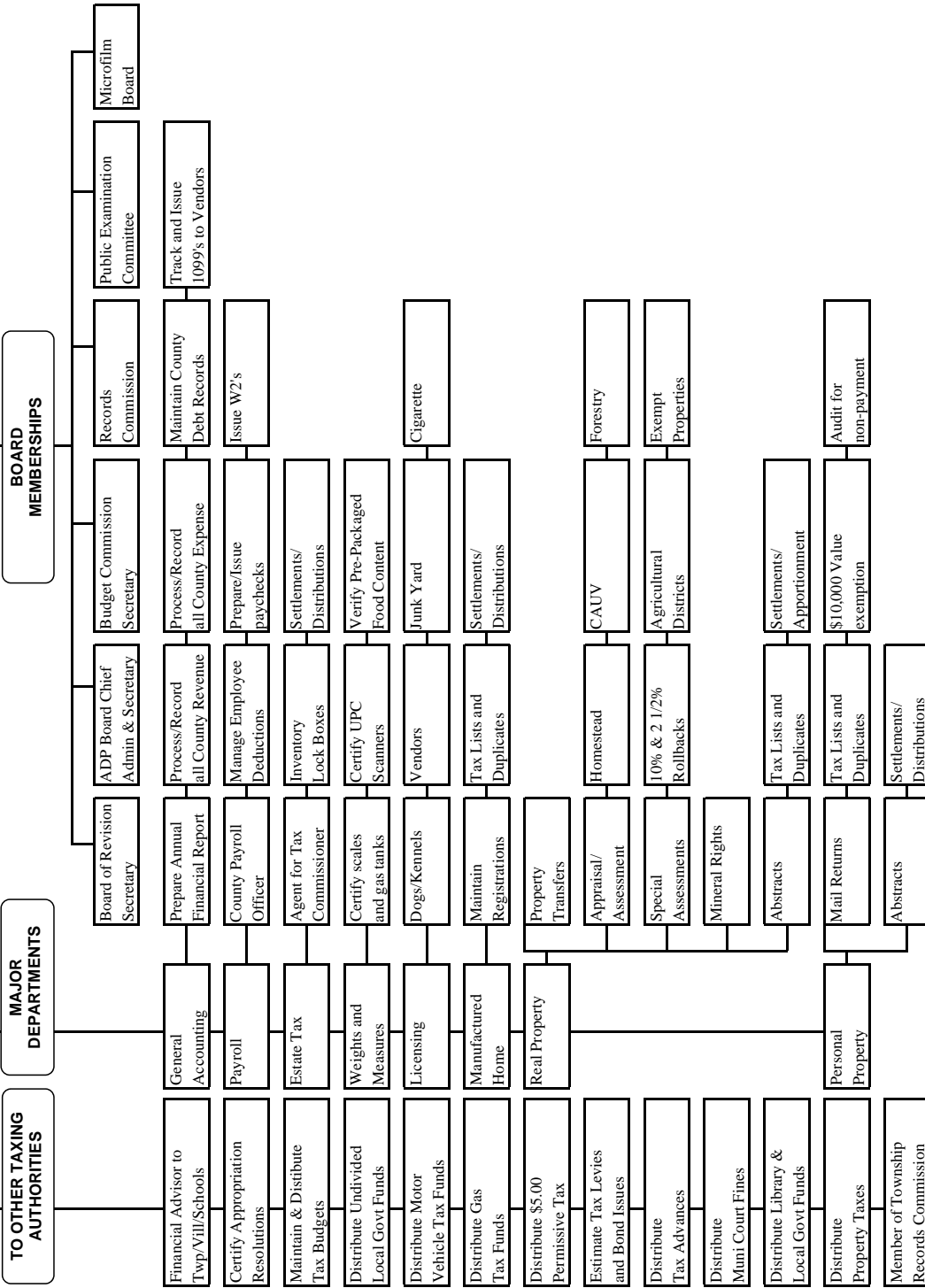
**Appointed Boards and Commissions**

- Advisory Council on Aging
- Bd. of Mental Health, Alcohol, and Drug Addiction Services
- Bd. of Developmental Disabilities
- Community Corrections Planning Board
- Emergency Management Executive Committee
- E 9-1-1 Advisory Committee
- Family First Council
- Human Services Advisory Board
- Public Defender Commission
- Public Safety Steering Committee
- Revolving Loan Fund Advisory Committee
- Youth Services Advisory Board

Legend:

- Elected Official
- Appointed Position

# FRANK J. GLIHA, GEauga COUNTY AUDITOR



**DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR**



Government Finance Officers Association

**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, 2012**

Executive Director/CEO



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# Financial Section

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The Schedule of Federal Award Expenditures also presents additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 30, 2014

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# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)*

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The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key Financial Highlights for 2013 are as follows:

- The County Engineer completed improvements throughout the County involving 12.5 miles of roadway. In addition, one bridge was widened and five were replaced during the year. The County was able to use over \$1.15 million in State and Federal grant monies to help offset these costs.
- The County invested in new vehicles for several County departments including the Sheriff's Department, County Engineer, Transportation, Job and Family Services, Developmental Disabilities and the Department of Aging. Some vehicles included new police cruisers, dump trucks, sport utility vehicles and pickup trucks. Equipment was also purchased for several departments which included copiers, printers, a postage machine and various pieces of street and maintenance equipment.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The economy has improved over the last several years but there are still improvements to be made. This is evident with the increase in the unemployment rate for the County for the current year after three years of steady decreases in the unemployment rate.
- Overall, expenses increased due to salaries and increased costs in benefits. After the lifting of a wage freeze in 2012, the County commissioners again granted a 2 percent increase in 2013 and most elected officials followed suit. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

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

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

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)*

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The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

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

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

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2013?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

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

#### **Fund Financial Statements**

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



# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)*

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

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

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

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

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

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

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

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

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)

### The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2013 compared to 2012:

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

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<b>Assets</b>						
Current and Other Assets	\$86.65	\$86.92	\$6.41	\$6.29	\$93.06	\$93.21
Capital Assets, Net	175.60	171.10	37.50	38.36	213.10	209.46
<i>Total Assets</i>	<u>262.25</u>	<u>258.02</u>	<u>43.91</u>	<u>44.65</u>	<u>306.16</u>	<u>302.67</u>
<b>Liabilities</b>						
Current Liabilities	7.90	9.45	0.35	0.58	8.25	10.03
Long-term Liabilities						
Due within one Year	1.21	0.95	0.74	0.64	1.95	1.59
Due in More than one Year	3.32	3.77	14.89	15.96	18.21	19.73
<i>Total Liabilities</i>	<u>12.43</u>	<u>14.17</u>	<u>15.98</u>	<u>17.18</u>	<u>28.41</u>	<u>31.35</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	24.89	24.70	0.00	0.00	24.89	24.70
<b>Net Position</b>						
Net Investment in Capital Assets	171.16	165.25	21.92	21.68	193.08	186.93
Restricted	38.84	43.14	0.00	0.00	38.84	43.14
Unrestricted	14.93	10.75	6.01	5.80	20.94	16.55
<i>Total Net Position</i>	<u>\$224.93</u>	<u>\$219.14</u>	<u>\$27.93</u>	<u>\$27.48</u>	<u>\$252.86</u>	<u>\$246.62</u>

As one can see from the increase in overall net position, the County's overall financial position has improved over the prior year. The slight decrease in current assets relates to a decrease in delinquent property tax collections and a decrease in available cash due to the County paying down a large portion of the outstanding short term notes during the year. The decrease in current liabilities can be attributed to the County being able to pay off a large portion of the short-term notes. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The increase in capital assets is directly related to the County's commitment to undertake major capital projects to protect the health and safety of its residents.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2013 and 2012.

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)*

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

	Governmental Activities		Business-Type		Total	
	2013	2012	2013	2012	2013	2012
<b>Program Revenues</b>						
Charges for Services and Sales	\$10.42	\$10.78	\$7.47	\$7.52	\$17.89	\$18.30
Operating Grants, Contributions and Interest	26.37	26.30	0.00	0.00	26.37	26.30
Capital Grants and Contributions	3.57	3.07	0.15	0.40	3.72	3.47
<i>Total Program Revenues</i>	<u>40.36</u>	<u>40.15</u>	<u>7.62</u>	<u>7.92</u>	<u>47.98</u>	<u>48.07</u>
<b>General Revenues</b>						
Property Taxes	25.97	26.48	0.00	0.00	25.97	26.48
Sales Taxes	12.78	11.90	0.00	0.00	12.78	11.90
Grants and Entitlements	2.81	2.33	0.00	0.00	2.81	2.33
Interest	0.25	0.54	0.01	0.01	0.26	0.55
Miscellaneous	2.64	2.01	0.27	0.16	2.91	2.17
<i>Total General Revenues</i>	<u>44.45</u>	<u>43.26</u>	<u>0.28</u>	<u>0.17</u>	<u>44.73</u>	<u>43.43</u>
<i>Total Revenues</i>	<u>84.81</u>	<u>83.41</u>	<u>7.90</u>	<u>8.09</u>	<u>92.71</u>	<u>91.50</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	11.62	11.39	0.00	0.00	11.62	11.39
Judicial	4.61	4.30	0.00	0.00	4.61	4.30
Public Safety	12.78	12.33	0.00	0.00	12.78	12.33
Public Works	9.91	11.79	0.00	0.00	9.91	11.79
Health	7.16	7.61	0.00	0.00	7.16	7.61
Human Services	32.63	31.34	0.00	0.00	32.63	31.34
Economic Development and Assistance	0.19	0.04	0.00	0.00	0.19	0.04
Interest and Fiscal Charges	0.11	0.13	0.00	0.00	0.11	0.13
Water Resources	0.00	0.00	6.55	6.13	6.55	6.13
Water District	0.00	0.00	0.90	1.15	0.90	1.15
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	<u>79.01</u>	<u>78.93</u>	<u>7.46</u>	<u>7.29</u>	<u>86.47</u>	<u>86.22</u>
<i>Increase in Net Position before Transfers</i>	5.80	4.48	0.44	0.80	6.24	5.28
Transfers	(0.01)	(0.04)	0.01	0.04	0.00	0.00
<i>Change in Net Position</i>	5.79	4.44	0.45	0.84	6.24	5.28
Net Position Beginning of Year	219.14	214.70	27.48	26.64	246.62	241.34
Net Position End of Year	<u>\$224.93</u>	<u>\$219.14</u>	<u>\$27.93</u>	<u>\$27.48</u>	<u>\$252.86</u>	<u>\$246.62</u>

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

# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)*

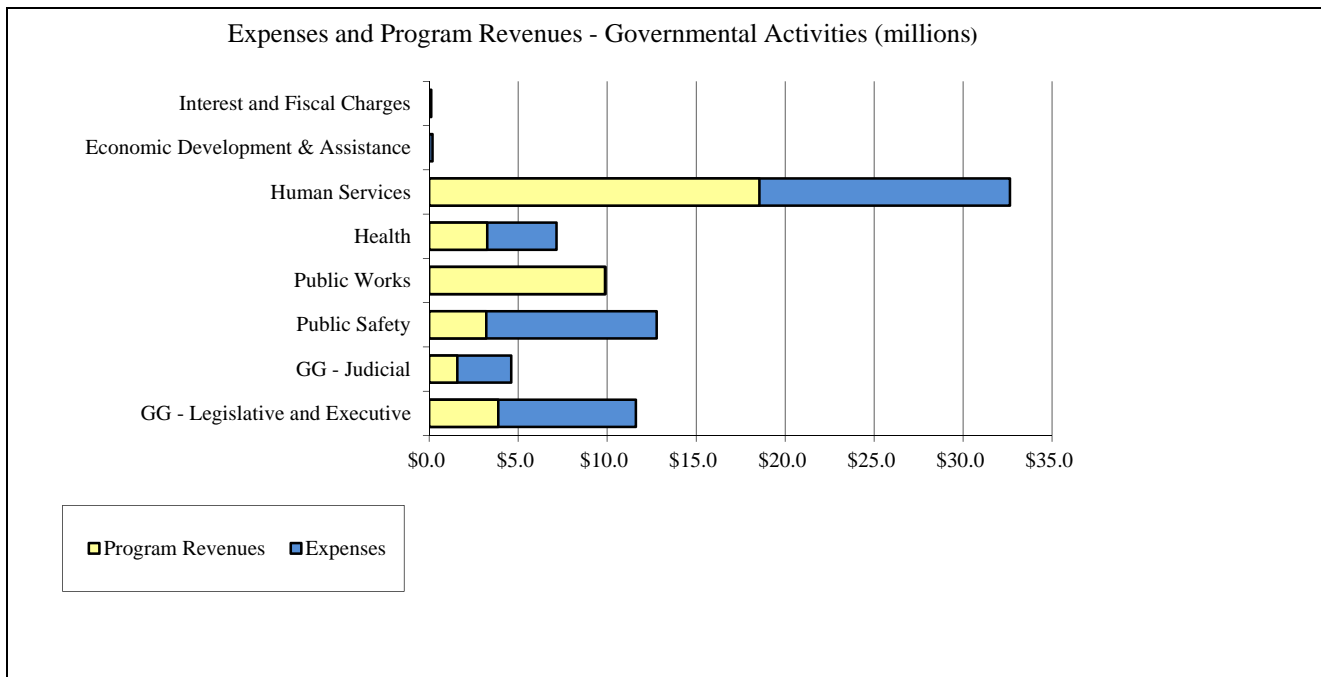
During 2013, real estate collections were down by approximately 1.9 percent from the previous year. This is due to a decrease in delinquent tax collections.

While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. This is especially shown in the increase in sales tax revenue. Sales tax revenue within the County has increased 7.39 percent due to consumers spending more during the holiday seasons and as the economy makes a slow recovery.

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

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

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



# Geauga County, Ohio

## *Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)*

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

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$39,555,978. \$6,426,928 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues exceeded expenditures due to cost reduction measures that were implemented as well as increases in property and sales tax collections. The increase in property tax revenues was a result of the small increase in the assessed valuation for collection year 2013. The increase in sales tax collections can be attributed to an increase in consumer spending throughout the County. In addition to revenue increases the County was able to decrease transfers made to other governmental funds to provide additional resources to support various programs. The combination of these changes resulted in a fund balance increase of \$2,485,020.

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

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

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the water resources fund can be attributed to the increase in charges for services and special assessment collections which was offset by increases in expenditures. The water district fund increased due to decreases in materials and supplies and contractual services related to the completion of various projects in the prior year. The storm water fund had an increase due in charges for services collections as well as an increase in transfers from the general fund compared to the prior year.

### **General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2013, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$4,416,370 higher than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services and intergovernmental revenue areas. Actual expenditures were \$1,661,048 less than appropriations due mainly to the diligence of management to keep costs low.

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)

### Capital Assets and Debt Administration

#### Capital Assets

Table 3 shows 2013 values compared to 2012.

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

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$4.43	\$4.43	\$0.96	\$0.96	\$5.39	\$5.39
Infrastructure	129.24	127.25	0.00	0.00	129.24	127.25
Construction in Progress	1.83	3.80	0.10	1.22	1.93	5.02
Buildings and Improvements	36.81	33.59	14.22	13.50	51.03	47.09
Machinery and Equipment	1.19	0.68	0.95	0.87	2.14	1.55
Vehicles	2.10	1.35	0.48	0.12	2.58	1.47
Water and Wastewater Lines	0.00	0.00	20.79	21.69	20.79	21.69
Total Capital Assets	<u>\$175.60</u>	<u>\$171.10</u>	<u>\$37.50</u>	<u>\$38.36</u>	<u>\$213.10</u>	<u>\$209.46</u>

The County continued the annual replacement of sheriff's cars as well as purchasing vehicles for several departments including Transportation, Aging, County Engineer, Job and Family Services and the Board of Developmental Disabilities. Street, maintenance, and office equipment was also purchased during the year for several departments. The County also completed improvements to the Public Safety Communications system within the County. The County Mental Health Board started construction on an apartment complex which is expected to be completed during 2014. These increases were offset by an additional year of depreciation being taken.

The County reports its roads and bridges infrastructure assets using the modified approach. The County has decided to use the modified approach because the assets are expected to continue to function indefinitely because of the current maintenance program in place.

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

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

# Geauga County, Ohio

*Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
(Unaudited)*

factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 99 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information beginning on page 63 for additional information about the County's Infrastructure.

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

## Obligations

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

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

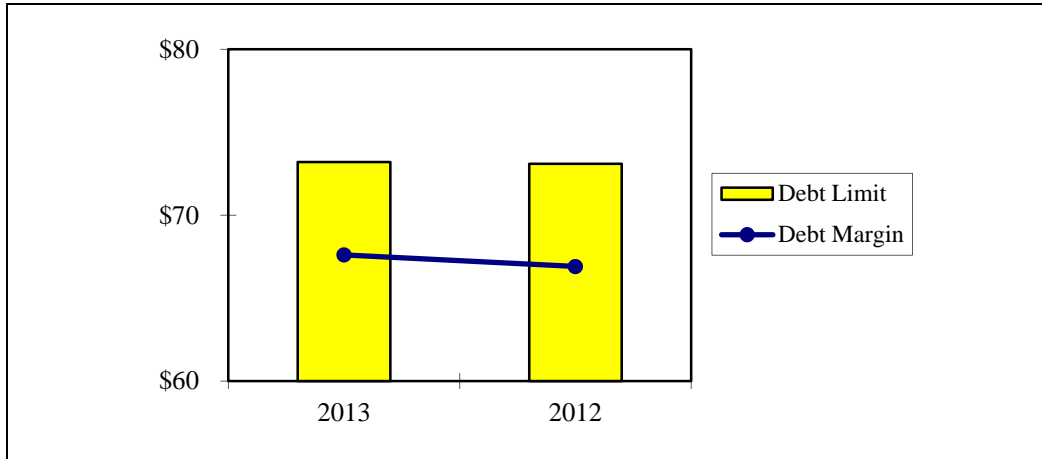
	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$0.39	\$0.46	\$0.00	\$0.00	\$0.39	\$0.46
Special Assessment Bonds	0.91	1.28	0.00	0.00	0.91	1.28
OWDA Loans	0.00	0.00	11.20	12.07	11.20	12.07
Revenue Bonds	0.00	0.00	3.35	3.40	3.35	3.40
OPWC Loans	0.00	0.00	0.93	1.00	0.93	1.00
Capital Leases	0.05	0.06	0.00	0.00	0.05	0.06
Compensated Absences	3.18	2.92	0.14	0.13	3.32	3.05
<b>Total</b>	<b>\$4.53</b>	<b>\$4.72</b>	<b>\$15.62</b>	<b>\$16.60</b>	<b>\$20.15</b>	<b>\$21.32</b>

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

The County's overall legal debt margin was \$67.6 million. This margin is the additional amount of debt the County could issue.

# Geauga County, Ohio

## Management's Discussion and Analysis For the Year Ended December 31, 2013 (Unaudited)



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

### Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last two years. Property tax collections have slightly decreased over the last two years due to a decrease in the amount of delinquent property taxes collections in 2013 and collections expected in 2014. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

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

### Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Frank J. Gliha, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon Ohio 44024-1293, (440) 279-1600 or email at [auditor@co.geauga.oh.us](mailto:auditor@co.geauga.oh.us), or visit the County Web Site:

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



## Geauga County, Ohio

### Statement of Net Position December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$41,782,470	\$5,781,953	\$47,564,423	\$262,418
Cash and Cash Equivalents:				
In Segregated Accounts	87,645	0	87,645	0
Materials and Supplies Inventory	326,094	66,762	392,856	1,965
Accrued Interest Receivable	21,659	0	21,659	0
Accounts Receivable	484,844	554,541	1,039,385	54,255
Intergovernmental Receivable	8,009,332	0	8,009,332	0
Prepaid Items	124,440	0	124,440	3,000
Sales Taxes Receivable	6,197,796	0	6,197,796	0
Property Taxes Receivable	25,520,776	0	25,520,776	0
Special Assessments Receivable	1,611,595	0	1,611,595	0
Loans Receivable	2,483,037	0	2,483,037	0
Nondepreciable Capital Assets	135,503,048	1,065,680	136,568,728	0
Depreciable Capital Assets, Net	40,102,106	36,438,341	76,540,447	8,286
<i>Total Assets</i>	<i>262,254,842</i>	<i>43,907,277</i>	<i>306,162,119</i>	<i>329,924</i>
<b>Liabilities</b>				
Accounts Payable	868,628	46,177	914,805	8,337
Accrued Wages	840,219	45,643	885,862	23,710
Contracts Payable	1,098,146	144,617	1,242,763	0
Intergovernmental Payable	1,037,796	71,000	1,108,796	10,598
Matured Compensated Absences Payable	19,266	0	19,266	0
Accrued Interest Payable	22,038	50,582	72,620	0
Notes Payable	4,014,801	0	4,014,801	0
Long-Term Liabilities:				
Due Within One Year	1,213,787	735,800	1,949,587	0
Due In More Than One Year	3,317,990	14,887,507	18,205,497	0
<i>Total Liabilities</i>	<i>12,432,671</i>	<i>15,981,326</i>	<i>28,413,997</i>	<i>42,645</i>
<b>Deferred Inflows of Resources</b>				
Property Taxes	24,887,357	0	24,887,357	0
Unavailable Revenue	0	0	0	171,780
<i>Total Deferred Inflows of Resources</i>	<i>24,887,357</i>	<i>0</i>	<i>24,887,357</i>	<i>171,780</i>
<b>Net Position</b>				
Net Investment in Capital Assets	171,164,092	21,916,489	193,080,581	0
Restricted for:				
Capital Projects	6,074,657	0	6,074,657	0
Debt Service	2,806,799	0	2,806,799	0
911 Program	114,252	0	114,252	0
Mental Health	3,544,212	0	3,544,212	0
Children's Services	2,790,005	0	2,790,005	0
Public Assistance	865,100	0	865,100	0
Developmental Disabilities	7,958,512	0	7,958,512	0
Aging	2,288,029	0	2,288,029	0
Community Development Programs	3,579,751	0	3,579,751	0
Real Estate Assessment	1,710,941	0	1,710,941	0
Delinquent Tax	1,155,001	0	1,155,001	0
Motor Vehicle	2,707,128	0	2,707,128	0
Other Purposes	3,247,598	0	3,247,598	0
Unrestricted	14,928,737	6,009,462	20,938,199	115,499
<i>Total Net Position</i>	<i>\$224,934,814</i>	<i>\$27,925,951</i>	<i>\$252,860,765</i>	<i>\$115,499</i>

See accompanying notes to the basic financial statements

**Geauga County, Ohio**

*Statement of Activities  
For the Year Ended December 31, 2013*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$11,617,876	\$3,880,897	\$1,586	\$0
Judicial	4,610,236	1,351,983	231,903	0
Public Safety	12,780,841	2,328,871	879,364	0
Public Works	9,906,953	621,331	6,213,231	3,040,479
Health	7,158,971	164,019	3,095,579	0
Human Services	32,634,427	2,080,889	15,948,264	527,692
Economic Development and Assistance	189,581	0	0	0
Interest and Fiscal Charges	111,374	0	0	0
<i>Total Governmental Activities</i>	<u>79,010,259</u>	<u>10,427,990</u>	<u>26,369,927</u>	<u>3,568,171</u>
<b>Business-Type Activities:</b>				
Water Resources	6,551,434	6,490,737	0	149,447
Water District	903,724	975,370	0	833
Storm Water	12,563	7,850	0	82
<i>Total Business-Type Activities</i>	<u>7,467,721</u>	<u>7,473,957</u>	<u>0</u>	<u>150,362</u>
<i>Total - Primary Government</i>	<u>\$86,477,980</u>	<u>\$17,901,947</u>	<u>\$26,369,927</u>	<u>\$3,718,533</u>
<b>Component Unit</b>				
Workshop	<u>\$1,066,913</u>	<u>\$680,482</u>	<u>\$3,213</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:  
 General Purposes  
 Aging  
 Children's Services Board  
 Mental Health  
 Developmental Disabilities  
 Capital Projects  
 Sales Tax Levied for:  
 General Purposes  
 911 Program  
 Grants and Entitlements not Restricted to Specific Programs  
 Interest  
 Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$7,735,393)	\$0	(\$7,735,393)	\$0
(3,026,350)	0	(3,026,350)	0
(9,572,606)	0	(9,572,606)	0
(31,912)	0	(31,912)	0
(3,899,373)	0	(3,899,373)	0
(14,077,582)	0	(14,077,582)	0
(189,581)	0	(189,581)	0
(111,374)	0	(111,374)	0
<u>(38,644,171)</u>	<u>0</u>	<u>(38,644,171)</u>	<u>0</u>
0	88,750	88,750	0
0	72,479	72,479	0
0	(4,631)	(4,631)	0
<u>0</u>	<u>156,598</u>	<u>156,598</u>	<u>0</u>
<u>(38,644,171)</u>	<u>156,598</u>	<u>(38,487,573)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(383,218)</u>
7,712,864	0	7,712,864	0
2,581,531	0	2,581,531	0
1,807,074	0	1,807,074	0
3,088,179	0	3,088,179	0
8,018,438	0	8,018,438	0
2,760,959	0	2,760,959	0
12,184,734	0	12,184,734	0
600,000	0	600,000	0
2,814,012	0	2,814,012	0
247,428	1,247	248,675	103
2,638,078	273,326	2,911,404	385,935
<u>44,453,297</u>	<u>274,573</u>	<u>44,727,870</u>	<u>386,038</u>
<u>(16,848)</u>	<u>16,848</u>	<u>0</u>	<u>0</u>
<u>44,436,449</u>	<u>291,421</u>	<u>44,727,870</u>	<u>386,038</u>
5,792,278	448,019	6,240,297	2,820
<u>219,142,536</u>	<u>27,477,932</u>	<u>246,620,468</u>	<u>112,679</u>
<u>\$224,934,814</u>	<u>\$27,925,951</u>	<u>\$252,860,765</u>	<u>\$115,499</u>

## Geauga County, Ohio

### Balance Sheet Governmental Funds December 31, 2013

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,088,659	\$8,447,099	\$23,089,417	\$41,625,175
Cash and Cash Equivalents:				
In Segregated Accounts	44,698	103	42,844	87,645
Materials and Supplies Inventory	222,512	22,872	80,710	326,094
Accrued Interest Receivable	21,659	0	0	21,659
Accounts Receivable	86,314	2,226	396,304	484,844
Interfund Receivable	0	0	37,448	37,448
Intergovernmental Receivable	1,310,273	725,619	5,973,440	8,009,332
Prepaid Items	124,440	0	0	124,440
Sales Taxes Receivable	6,197,796	0	0	6,197,796
Property Taxes Receivable	6,655,701	8,301,159	10,563,916	25,520,776
Special Assessments Receivable	0	0	1,611,595	1,611,595
Loans Receivable	0	0	2,483,037	2,483,037
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	157,295	0	0	157,295
<b>Total Assets</b>	<b>\$24,909,347</b>	<b>\$17,499,078</b>	<b>\$44,278,711</b>	<b>\$86,687,136</b>
<b>Liabilities</b>				
Accounts Payable	\$163,882	\$32,989	\$671,757	\$868,628
Accrued Wages	364,419	173,335	302,465	840,219
Contracts Payable	94,857	383,597	619,692	1,098,146
Intergovernmental Payable	370,962	297,534	369,300	1,037,796
Matured Compensated Absences Payable	0	10,695	8,571	19,266
Interfund Payable	0	0	37,448	37,448
Accrued Interest Payable	0	0	15,333	15,333
Notes Payable	0	0	4,014,801	4,014,801
<b>Total Liabilities</b>	<b>994,120</b>	<b>898,150</b>	<b>6,039,367</b>	<b>7,931,637</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	6,490,507	8,095,127	10,301,723	24,887,357
Unavailable Revenue	6,617,763	789,846	6,904,555	14,312,164
<b>Total Deferred Inflows of Resources</b>	<b>13,108,270</b>	<b>8,884,973</b>	<b>17,206,278</b>	<b>39,199,521</b>
<b>Fund Balances</b>				
Nonspendable	505,517	22,872	80,710	609,099
Restricted	0	7,693,083	21,935,971	29,629,054
Committed	498,934	0	1,998,137	2,497,071
Assigned	393,826	0	0	393,826
Unassigned (Deficit)	9,408,680	0	(2,981,752)	6,426,928
<b>Total Fund Balances</b>	<b>10,806,957</b>	<b>7,715,955</b>	<b>21,033,066</b>	<b>39,555,978</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$24,909,347</b>	<b>\$17,499,078</b>	<b>\$44,278,711</b>	<b>\$86,687,136</b>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2013*

<b>Total Governmental Fund Balances</b>	<b>\$39,555,978</b>
 <i>Amounts reported for governmental activities in the statement of net position are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	175,605,154
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Delinquent Property Taxes	633,419
Sales Taxes	5,194,542
Intergovernmental	4,630,456
Permissive Motor Vehicle Tax	2,242,152
Special Assessments	<u>1,611,595</u>
 Total	 14,312,164
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(6,705)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(390,000)
Special Assessment Bonds	(911,768)
Capital Lease Payable	(51,062)
Compensated Absences	<u>(3,178,947)</u>
 Total	 <u>(4,531,777)</u>
 <i>Net Position of Governmental Activities</i>	 <u><u>\$224,934,814</u></u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2013*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$7,713,760	\$8,018,608	\$10,238,615	\$25,970,983
Sales Tax	11,892,364	0	600,000	12,492,364
Permissive Motor Vehicle License Tax	0	0	414,530	414,530
Charges for Services	4,622,806	1,111,989	3,342,036	9,076,831
Licenses and Permits	7,795	0	341,734	349,529
Fines and Forfeitures	184,557	0	259,939	444,496
Intergovernmental	3,353,236	8,234,404	19,154,387	30,742,027
Special Assessments	0	0	361,755	361,755
Interest	246,097	63	1,268	247,428
Rentals	158,258	0	35,992	194,250
Contributions and Donations	0	107,321	406,394	513,715
Other	557,675	281,136	1,968,524	2,807,335
<i>Total Revenues</i>	<u>28,736,548</u>	<u>17,753,521</u>	<u>37,125,174</u>	<u>83,615,243</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,305,999	0	2,377,652	10,683,651
Judicial	3,641,396	0	812,171	4,453,567
Public Safety	10,627,804	0	1,629,391	12,257,195
Public Works	145,817	0	6,975,362	7,121,179
Health	593,309	0	6,692,453	7,285,762
Human Services	380,410	18,167,796	13,482,319	32,030,525
Economic Development and Assistance	0	0	189,581	189,581
Capital Outlay	0	0	9,115,468	9,115,468
Debt Service:				
Principal Retirement	12,540	0	446,074	458,614
Interest and Fiscal Charges	0	0	113,538	113,538
<i>Total Expenditures</i>	<u>23,707,275</u>	<u>18,167,796</u>	<u>41,834,009</u>	<u>83,709,080</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,029,273</u>	<u>(414,275)</u>	<u>(4,708,835)</u>	<u>(93,837)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	9,577	0	0	9,577
Transfers In	0	0	7,084,046	7,084,046
Transfers Out	(2,553,830)	(1,800,000)	(2,747,064)	(7,100,894)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,544,253)</u>	<u>(1,800,000)</u>	<u>4,336,982</u>	<u>(7,271)</u>
<i>Net Change in Fund Balances</i>	<u>2,485,020</u>	<u>(2,214,275)</u>	<u>(371,853)</u>	<u>(101,108)</u>
<i>Fund Balances Beginning of Year</i>	<u>8,321,937</u>	<u>9,930,230</u>	<u>21,404,919</u>	<u>39,657,086</u>
<i>Fund Balances End of Year</i>	<u>\$10,806,957</u>	<u>\$7,715,955</u>	<u>\$21,033,066</u>	<u>\$39,555,978</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, 2013*

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<b>Net Change in Fund Balances - Total Governmental Funds</b>		(\$101,108)
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period:		
Capital Asset Additions	7,073,971	
Current Year Depreciation	<u>(2,564,843)</u>	
Total		4,509,128
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(8,421)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Delinquent Property Taxes	(1,938)	
Sales Taxes	292,370	
Intergovernmental	914,118	
Permissive Motor Vehicle Tax	167,720	
Other	(169,257)	
Special Assessments	<u>1,129</u>	
Total		1,204,142
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
		458,614
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		2,164
Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.		
		(262,664)
Other financing sources, such as the inception of a capital lease, in the governmental funds increase long-term liabilities in the statement of net position.		
		<u>(9,577)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$5,792,278</u></u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,314,664	\$7,327,837	\$7,713,760	\$385,923
Sales Tax	10,600,000	10,600,000	11,844,085	1,244,085
Charges for Services	3,036,550	3,036,550	4,181,246	1,144,696
Licenses and Permits	6,800	6,800	7,820	1,020
Fines and Forfeitures	115,852	115,852	183,689	67,837
Intergovernmental	1,834,477	2,045,770	3,378,008	1,332,238
Interest	456,000	456,000	753,105	297,105
Rentals	150,000	150,000	158,258	8,258
Other	649,450	649,450	584,658	(64,792)
<i>Total Revenues</i>	<u>24,163,793</u>	<u>24,388,259</u>	<u>28,804,629</u>	<u>4,416,370</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,594,165	9,447,991	8,441,854	1,006,137
Judicial	3,273,248	3,487,315	3,288,202	199,113
Public Safety	10,272,161	11,045,187	10,922,996	122,191
Public Works	103,536	158,287	144,043	14,244
Health	834,625	836,227	636,241	199,986
Human Services	475,692	506,173	386,796	119,377
<i>Total Expenditures</i>	<u>24,553,427</u>	<u>25,481,180</u>	<u>23,820,132</u>	<u>1,661,048</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(389,634)</u>	<u>(1,092,921)</u>	<u>4,984,497</u>	<u>6,077,418</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	3,585,000	85,000	22,890	(62,110)
Advances Out	0	(22,890)	(22,890)	0
Transfers In	15,000	15,000	0	(15,000)
Transfers Out	(3,186,883)	(3,747,197)	(2,553,830)	1,193,367
<i>Total Other Financing Sources (Uses)</i>	<u>413,117</u>	<u>(3,670,087)</u>	<u>(2,553,830)</u>	<u>1,116,257</u>
<i>Net Change in Fund Balance</i>	23,483	(4,763,008)	2,430,667	7,193,675
Fund Balances at Beginning of Year	5,632,198	5,632,198	5,632,198	0
Unexpended Prior Year Encumbrances	280,865	280,865	280,865	0
<i>Fund Balances at End of Year</i>	<u>\$5,936,546</u>	<u>\$1,150,055</u>	<u>\$8,343,730</u>	<u>\$7,193,675</u>

See accompanying notes to the basic financial statements



## Geauga County, Ohio

*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,961,594	\$8,018,696	\$8,018,608	(\$88)
Charges for Services	950,000	990,000	1,110,225	120,225
Intergovernmental	7,620,157	7,357,796	8,052,469	694,673
Interest	200	200	63	(137)
Contributions and Donations	60,000	70,000	107,321	37,321
Other	16,000	18,000	281,136	263,136
<i>Total Revenues</i>	16,607,951	16,454,692	17,569,822	1,115,130
<b>Expenditures</b>				
Current:				
Human Services	18,272,458	19,527,000	18,538,019	988,981
<i>Excess of Revenues Under Expenditures</i>	(1,664,507)	(3,072,308)	(968,197)	2,104,111
<b>Other Financing Sources (Uses)</b>				
Transfers In	160,000	160,000	0	(160,000)
Transfers Out	(300,000)	(1,800,000)	(1,800,000)	0
<i>Total Other Financing Sources (Uses)</i>	(140,000)	(1,640,000)	(1,800,000)	(160,000)
<i>Net Change in Fund Balance</i>	(1,804,507)	(4,712,308)	(2,768,197)	1,944,111
Fund Balances at Beginning of Year	10,029,065	10,029,065	10,029,065	0
Unexpended Prior Year Encumbrances	175,170	175,170	175,170	0
<i>Fund Balances at End of Year</i>	\$8,399,728	\$5,491,927	\$7,436,038	\$1,944,111

See accompanying notes to the basic financial statements

## Geauga County, Ohio

### Statement of Fund Net Position Enterprise Funds December 31, 2013

	Water Resources	Water District	Storm Water	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,626,672	\$1,102,132	\$53,149	\$5,781,953
Materials and Supplies Inventory	66,762	0	0	66,762
Accounts Receivable	502,298	52,243	0	554,541
<i>Total Current Assets</i>	<u>5,195,732</u>	<u>1,154,375</u>	<u>53,149</u>	<u>6,403,256</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	1,065,680	0	0	1,065,680
Depreciable Capital Assets, Net	30,391,108	6,047,233	0	36,438,341
<i>Total Noncurrent Assets</i>	<u>31,456,788</u>	<u>6,047,233</u>	<u>0</u>	<u>37,504,021</u>
<i>Total Assets</i>	<u>36,652,520</u>	<u>7,201,608</u>	<u>53,149</u>	<u>43,907,277</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	44,054	2,123	0	46,177
Accrued Wages	44,111	1,284	248	45,643
Contracts Payable	142,348	2,269	0	144,617
Intergovernmental Payable	67,378	3,405	217	71,000
Compensated Absences Payable	13,765	0	0	13,765
Accrued Interest Payable	50,582	0	0	50,582
Revenue Bonds Payable	50,000	0	0	50,000
OWDA Loans Payable	602,316	0	0	602,316
OPWC Loans Payable	69,719	0	0	69,719
<i>Total Current Liabilities</i>	<u>1,084,273</u>	<u>9,081</u>	<u>465</u>	<u>1,093,819</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	130,080	835	0	130,915
Revenue Bonds Payable	3,304,000	0	0	3,304,000
OWDA Loans Payable	10,595,837	0	0	10,595,837
OPWC Loans Payable	856,755	0	0	856,755
<i>Total Long-Term Liabilities</i>	<u>14,886,672</u>	<u>835</u>	<u>0</u>	<u>14,887,507</u>
<i>Total Liabilities</i>	<u>15,970,945</u>	<u>9,916</u>	<u>465</u>	<u>15,981,326</u>
<b>Net Position</b>				
Net Investment in Capital Assets	15,869,256	6,047,233	0	21,916,489
Unrestricted	4,812,319	1,144,459	52,684	6,009,462
<i>Total Net Position</i>	<u>\$20,681,575</u>	<u>\$7,191,692</u>	<u>\$52,684</u>	<u>\$27,925,951</u>

See accompanying notes to the basic financial statement:

## Geauga County, Ohio

*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Enterprise Funds  
For the Year Ended December 31, 2013*

	Water Resources	Water District	Storm Water	Total
<b>Operating Revenues</b>				
Charges for Services	\$5,602,369	\$925,366	\$7,850	\$6,535,585
Tap-In Fees	209,200	50,004	0	259,204
Special Assessments	679,168	0	0	679,168
Other	273,326	0	0	273,326
<i>Total Operating Revenues</i>	<u>6,764,063</u>	<u>975,370</u>	<u>7,850</u>	<u>7,747,283</u>
<b>Operating Expenses</b>				
Personal Services	2,081,953	70,194	10,519	2,162,666
Materials and Supplies	474,067	59,897	0	533,964
Contractual Services	2,087,532	455,441	0	2,542,973
Depreciation	1,252,829	315,206	0	1,568,035
Other	198,307	2,986	2,044	203,337
<i>Total Operating Expenses</i>	<u>6,094,688</u>	<u>903,724</u>	<u>12,563</u>	<u>7,010,975</u>
<i>Operating Income (Loss)</i>	<u>669,375</u>	<u>71,646</u>	<u>(4,713)</u>	<u>736,308</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	1,247	0	0	1,247
Capital Grants	149,447	833	82	150,362
Interest and Fiscal Charges	(456,646)	0	0	(456,646)
Loss on Disposal of Capital Assets	(100)	0	0	(100)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(306,052)</u>	<u>833</u>	<u>82</u>	<u>(305,137)</u>
<i>Income (Loss) before Transfers</i>	363,323	72,479	(4,631)	431,171
Transfers In	94,569	0	18,611	113,180
Transfers Out	(60,670)	(35,662)	0	(96,332)
<i>Change in Net Position</i>	397,222	36,817	13,980	448,019
<i>Net Position Beginning of Year</i>	<u>20,284,353</u>	<u>7,154,875</u>	<u>38,704</u>	<u>27,477,932</u>
<i>Net Position End of Year</i>	<u>\$20,681,575</u>	<u>\$7,191,692</u>	<u>\$52,684</u>	<u>\$27,925,951</u>

See accompanying notes to the basic financial statements

## Geauga County, Ohio

*Statement of Cash Flows  
Enterprise Funds  
For the Year Ended December 31, 2013*

	Water Resources	Water District	Storm Water	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$6,523,545	\$981,063	\$7,850	\$7,512,458
Other Cash Receipts	275,157	0	0	275,157
Cash Payments to Employees for Services	(2,060,860)	(68,594)	(10,561)	(2,140,015)
Cash Payments for Goods and Services	(2,767,788)	(549,777)	0	(3,317,565)
Other Cash Payments	(192,333)	(3,129)	(2,044)	(197,506)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,777,721</u>	<u>359,563</u>	<u>(4,755)</u>	<u>2,132,529</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	94,569	0	18,611	113,180
Transfers Out	(60,670)	(35,662)	0	(96,332)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>33,899</u>	<u>(35,662)</u>	<u>18,611</u>	<u>16,848</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	149,447	833	82	150,362
Proceeds from OPWC Loans	262,193	0	0	262,193
Principal Paid on Revenue Bonds	(49,000)	0	0	(49,000)
Interest Paid on Revenue Bonds	(149,494)	0	0	(149,494)
Principal Paid on OPWC Loans	(69,719)	0	0	(69,719)
Principal Paid on OWDA Loans	(870,961)	0	0	(870,961)
Interest Paid on OWDA Loans	(308,035)	0	0	(308,035)
Payments for Capital Acquisitions	(674,405)	(40,092)	0	(714,497)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(1,709,974)</u>	<u>(39,259)</u>	<u>82</u>	<u>(1,749,151)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	1,247	0	0	1,247
<i>Net Increase in Cash and Cash Equivalents</i>	102,893	284,642	13,938	401,473
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,523,779</u>	<u>817,490</u>	<u>39,211</u>	<u>5,380,480</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$4,626,672</u></u>	<u><u>\$1,102,132</u></u>	<u><u>\$53,149</u></u>	<u><u>\$5,781,953</u></u>

(continued)

**Geauga County, Ohio**

*Statement of Cash Flows  
Enterprise Funds (continued)  
For the Year Ended December 31, 2013*

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Total</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	<u>\$669,375</u>	<u>\$71,646</u>	<u>(\$4,713)</u>	<u>\$736,308</u>
Adjustments:				
Depreciation	1,252,829	315,206	0	1,568,035
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	34,639	5,693	0	40,332
Materials and Supplies Inventory	(7,309)	0	0	(7,309)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(54,588)	(10,534)	0	(65,122)
Contracts Payable	(133,880)	1,557	0	(132,323)
Accrued Wages	5,749	1,284	25	7,058
Compensated Absences Payable	13,158	71	0	13,229
Intergovernmental Payable	<u>(2,252)</u>	<u>(25,360)</u>	<u>(67)</u>	<u>(27,679)</u>
<i>Total Adjustments</i>	<u>1,108,346</u>	<u>287,917</u>	<u>(42)</u>	<u>1,396,221</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$1,777,721</u>	<u>\$359,563</u>	<u>(\$4,755)</u>	<u>\$2,132,529</u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

## Statement of Fiduciary Assets and Liabilities

### Agency Funds

December 31, 2013

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$22,520,628
Cash and Cash Equivalents in Segregated Accounts	1,823,328
Property Taxes Receivable	181,483,261
Special Assessments Receivable	<u>2,341,420</u>
<i>Total Assets</i>	<u><u>\$208,168,637</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$184,056,854
Undistributed Monies	22,864,557
Due to Others	137,634
Payroll Withholdings	<u>1,109,592</u>
<i>Total Liabilities</i>	<u><u>\$208,168,637</u></u>

See accompanying notes to the basic financial statements

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

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

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

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

### ***Reporting Entity***

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

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

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

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

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

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

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

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

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

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

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

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

### ***Fund Accounting***

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

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

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

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

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

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

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

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

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

### ***Measurement Focus***

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

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

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

### ***Basis of Accounting***

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

***Revenues - Exchange and Non-exchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty one days of year-end. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

### ***Cash and Cash Equivalents***

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

During 2013, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), First American Government Obligation Mutual Fund, Avon Lake Bond Anticipation Note, Federal Farm Credit Bank and Federal Home Loan Bank Bonds.

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

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2013.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2013 amounted to \$246,097 which includes \$185,989 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 For the Year Ended December 31, 2013*

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The County has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

### ***Restricted Assets***

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

### ***Inventories***

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

### ***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2013 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

### ***Capital Assets***

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

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

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

### ***Compensated Absences***

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

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

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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### ***Fund Balance***

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

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

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

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

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

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

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

### ***Interfund Balances***

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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### ***Estimates***

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

### ***Internal Activity***

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

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

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

### ***Budgetary Process***

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

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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### ***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service includes both principal and interest. The amount which will be used for principal is not certain. Net position restricted for other purposes include the operation of the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles.

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

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

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

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

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34." This Statement modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, and financial reporting entity display and disclosure requirements. The implementation of this Statement did not result in any change in the County's financial statements.

### **Note 4 – Accountability**

The permanent improvement capital projects fund had a deficit of \$2,981,752 due to the issuance of public safety communications notes. Once the notes are retired, the deficits will be eliminated.

### **Note 5 - Fund Balances**

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

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<b><i>Nonspendable</i></b>				
Unclaimed Monies	\$157,295	\$0	\$0	\$157,295
Unclaimed Monies Accounts Receivable	1,270	0	0	1,270
Prepays	124,440	0	0	124,440
Inventory	222,512	22,872	80,710	326,094
<b><i>Total Nonspendable</i></b>	<b>505,517</b>	<b>22,872</b>	<b>80,710</b>	<b>609,099</b>
<b><i>Restricted for</i></b>				
County Courts	0	0	420,393	420,393
Community Development Grant Program	0	0	3,590,217	3,590,217
Farmland Preservation	0	0	14,966	14,966
911 Emergency Phone System	0	0	172,354	172,354
Law Enforcement Services	0	0	377,340	377,340
Dog and Kennel	0	0	73,830	73,830
Health Care Services	0	7,693,083	2,492,413	10,185,496
Senior Citizen Services	0	0	2,084,197	2,084,197
Public Assistance	0	0	821,901	821,901
Children's Services	0	0	3,447,502	3,447,502
County Busing Services	0	0	82,875	82,875
Street Maintenance	0	0	1,252,074	1,252,074
Tax Administration	0	0	3,009,029	3,009,029
Debt Service Payments	0	0	2,128,478	2,128,478
Capital Improvements	0	0	1,807,112	1,807,112
Law Library	0	0	101,109	101,109
Wetland Mitigation	0	0	60,126	60,126
Board of Election - Recounts	0	0	55	55
<b><i>Total Restricted</i></b>	<b>0</b>	<b>7,693,083</b>	<b>21,935,971</b>	<b>29,629,054</b>
<b><i>Committed to</i></b>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	405,689	0	0	405,689
Emergency Preparedness Program	0	0	50,102	50,102
Law Enforcement Services	0	0	170,642	170,642
County Home	0	0	11,876	11,876
Capital Improvements	0	0	1,764,869	1,764,869
Bicentennial Celebration	0	0	648	648
Service Contracts	58,584	0	0	58,584
<b><i>Total Committed</i></b>	<b>498,934</b>	<b>0</b>	<b>1,998,137</b>	<b>2,497,071</b>
<b><i>Assigned to</i></b>				
Purchases on Order	393,826	0	0	393,826
<b><i>Unassigned (Deficit)</i></b>	<b>9,408,680</b>	<b>0</b>	<b>(2,981,752)</b>	<b>6,426,928</b>
<b><i>Total Fund Balances</i></b>	<b>\$10,806,957</b>	<b>\$7,715,955</b>	<b>\$21,033,066</b>	<b>\$39,555,978</b>

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

### Note 6. Budgetary Basis of Accounting

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

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

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

	Net Change in Fund Balances	
	General	Developmental Disabilities
GAAP Basis	\$2,485,020	(\$2,214,275)
Net Adjustment for Revenue Accruals	(662,582)	(183,699)
Beginning Fair Value Adjustment for Investments	118,720	0
Ending Fair Value Adjustment for Investments	42,246	0
Beginning Unrecorded Cash	117,626	0
Ending Unrecorded Cash	(121,436)	0
Advances In	22,890	0
Advances Out	(22,890)	0
Net Adjustment for Expenditure Accruals	1,061,785	450,486
Excess of Revenues Under Expenditures		
County Recorder Micrographics	7,230	0
Certificate of Title	93,246	0
Encumbrances	(711,188)	(820,709)
Budget Basis	\$2,430,667	(\$2,768,197)

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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### **Note 7. Deposits and Investments**

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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- a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
- b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper;
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

### **Deposits**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$13,875,506 of the County's bank balance of \$33,677,449 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

### Investments

Investments are reported at fair value. As of December 31, 2013, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>	<u>Moody Rating</u>	<u>Percent of Total Investments</u>
STAR Ohio	\$17,500,000	Average 53.4 Days	N/A	N/A
First American Government Obligation Mutual Fund	97,257	Less than One Year	Aaa-mf	0.25%
Avon Lake Bond Anticipation Note	451,521	Less than One Year	N/A	1.16%
Federal Farm Credit Bank	7,963,660	Less than Two Years	Aaa	20.43%
Federal Farm Credit Bank	1,959,340	Less than Three Years	Aaa	5.02%
Federal Home Loan Bank Bonds	5,061,470	Less than Two Years	Aaa	12.99%
Federal Home Loan Bank Bonds	1,993,220	Less than Three Years	Aaa	5.11%
Federal Home Loan Bank Bonds	1,993,760	Less than Four Years	Aaa	5.12%
Federal Home Loan Bank Bonds	1,955,300	Less than Five Years	Aaa	5.02%
Total Portfolio	<u>\$38,975,528</u>			

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

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

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

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

### Component Unit

At year-end, the carrying amount of the component unit's deposits was \$262,418 of which \$8,252 was uninsured and uncollateralized by federal depository insurance.

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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### **Note 8. Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes are levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statutes permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2013, was \$11.20 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2013 property tax receipts were based are as follows:

Real Property	\$2,914,741,330
Public Utility Personal Property	<u>74,215,370</u>
Total Assessed Value	<u><u>\$2,988,956,700</u></u>

The County Treasurer collects property tax on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2013, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

### **Note 9. Permissive Sales and Use Tax**

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

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

### Note 10. Receivables

Receivables at December 31, 2013 consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$1,780,175 in the revolving loan special revenue fund. At December 31, 2013, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$1,332,162 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$5,440.

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

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
<b>General Fund</b>	
Casino Tax	\$558,764
Property Tax Rollbacks and Exemptions	457,928
Local Government and Revenue Assistance	269,734
Grant	18,219
Miscellaneous	5,628
Total General Fund	<u>1,310,273</u>
<b>Special Revenue Funds</b>	
Developmental Disabilities	725,619
Court Appointed Special Advocacy	24,070
Intensive Supervision	28,630
Pre-Sentence Investigative Reporting	13,000
Motor Vehicle License	2,636,200
Mental Health	1,259,267
Children's Services Levy	550,367
Child Support Enforcement	61,352
Transportation Administration	246,133
Aging	203,302
Public Assistance	181,716
Municipal Road Tax	6,415
DARE	17,417
Violence Prevention	63,862
Pretrial Release	13,767
Total Special Revenue Funds	<u>\$6,031,117</u>



# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

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<u>Governmental Activities (continued)</u>	<u>Amount</u>
<b>Capital Projects Funds</b>	
Construction	\$485,768
Road and Bridge	182,174
Total Capital Projects Funds	667,942
<i>Total Governmental Activities</i>	<u><u>\$8,009,332</u></u>

### Note 11. Related Party Transactions

During 2013, 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 \$522,108.

### Note 12. Contingent Liabilities

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

### Note 13. Joint Ventures

#### *Emergency Management Agency*

The Emergency Management Agency (the "Agency") is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2013, the County contributed \$78,648 to the agency, which represents 18.18 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

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

The Geauga/Trumbull Solid Waste District (the "District") is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of solid waste and recycling services. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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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 2013. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

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

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the "Center") is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A joint board of trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2013, the County contributed \$227,676 to the Center, which represents 10.05 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

## **Note 14. Public Entity Risk Pools**

### ***County Risk Sharing Authority***

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

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

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

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

### **Note 15. Jointly Governed Organizations**

#### ***Northeast Ohio Areawide Coordinating Agency***

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2013, the County contributed \$31,774, which represents .42 percent of total contributions.

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

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2013, the Airport received sufficient revenues and no additional funds were needed.

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Ashland, Ashtabula, Cuyahoga, Columbiana, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of the Board of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. The Council of Governments exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2013, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

#### ***Family First Council***

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Jobs and Family Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the Council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. The Council exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2013, the County Commissioners contributed \$40,868, which represents 3.52 percent of total contributions.

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

### ***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. The Board exercises total control over the operations of GAAP, Inc. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

### ***Northeast Ohio Community Alternative Program Facility (N.E.O.C.A.P)***

N.E.O.C.A.P is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The Board consists of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the Board. The Board exercises total control over the operations of N.E.O.C.A.P. including budgeting, appropriating, contracting and designating management. Funding comes from the State.

## **Note 16. Capital Assets**

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b>Government Activities:</b>				
<b><i>Nondepreciable Capital Assets</i></b>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	127,250,300	1,990,868	0	129,241,168
Construction in Progress	3,801,586	1,830,259	(3,801,586)	1,830,259
<b><i>Total Nondepreciable Capital Assets</i></b>	<b>135,483,507</b>	<b>3,821,127</b>	<b>(3,801,586)</b>	<b>135,503,048</b>
<b><i>Depreciable Capital Assets</i></b>				
Building and Improvements	57,151,596	4,734,875	0	61,886,471
Machinery and Equipment	11,569,580	852,446	(178,703)	12,243,323
Vehicles	7,458,259	1,467,109	(679,294)	8,246,074
<b><i>Total Depreciable Capital Assets</i></b>	<b>76,179,435</b>	<b>7,054,430</b>	<b>(857,997)</b>	<b>82,375,868</b>
<b><i>Less Accumulated Depreciation</i></b>				
Buildings and Improvements	(23,561,488)	(1,511,039)	0	(25,072,527)
Machinery and Equipment	(10,891,590)	(339,533)	177,733	(11,053,390)
Vehicles	(6,105,417)	(714,271)	671,843	(6,147,845)
<b><i>Total Accumulated Depreciation</i></b>	<b>(40,558,495)</b>	<b>(2,564,843)</b>	<b>849,576</b>	<b>(42,273,762)</b>
<b><i>Total Depreciable Capital Assets, Net</i></b>	<b>35,620,940</b>	<b>4,489,587</b>	<b>(8,421)</b>	<b>40,102,106</b>
<b><i>Governmental Activities Capital Assets, Net</i></b>	<b>\$171,104,447</b>	<b>\$8,310,714</b>	<b>(\$3,810,007)</b>	<b>\$175,605,154</b>

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
<b>Business Type Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	1,222,905	108,905	(1,222,905)	108,905
<i>Total Nondepreciable Capital Assets</i>	2,179,680	108,905	(1,222,905)	1,065,680
<i>Depreciable Capital Assets</i>				
Building and Improvements	20,779,208	1,261,000	0	22,040,208
Machinery and Equipment	2,714,699	170,962	(34,466)	2,851,195
Vehicles	1,463,670	396,535	(265,553)	1,594,652
Water and Wastewater Lines	36,248,360	0	0	36,248,360
<i>Total Depreciable Capital Assets</i>	61,205,937	1,828,497	(300,019)	62,734,415
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(7,275,615)	(540,496)	0	(7,816,111)
Machinery and Equipment	(1,849,849)	(89,210)	34,366	(1,904,693)
Vehicles	(1,341,542)	(40,984)	265,553	(1,116,973)
Water and Wastewater Lines	(14,560,952)	(897,345)	0	(15,458,297)
<i>Total Accumulated Depreciation</i>	(25,027,958)	(1,568,035)	299,919	(26,296,074)
<i>Total Depreciable Capital Assets, Net</i>	36,177,979	260,462	(100)	36,438,341
<i>Business Type Activities Capital Assets, Net</i>	\$38,357,659	\$369,367	(\$1,223,005)	\$37,504,021

Depreciation expense was charged to governmental activities as follows:

<b>General Government:</b>	
Legislative and Executive	\$989,549
Judicial	16,263
Public Safety	332,393
Public Works	501,637
Health	33,765
Human Services	691,236
Total	\$2,564,843

# Geauga County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## Note 17. Interfund Transfers and Balances

### Interfund Transfers

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfers To	Transfers From					Totals
	General	Developmental Disabilities	Water Resources	Water District	Other Governmental Funds	
Major Funds						
Water Resources	\$80,000	\$0	\$0	\$14,569	\$0	\$94,569
Storm Water	18,611	0	0	0	0	18,611
Other Governmental Funds	2,455,219	1,800,000	60,670	21,093	2,747,064	7,084,046
Totals	<u>\$2,553,830</u>	<u>\$1,800,000</u>	<u>\$60,670</u>	<u>\$35,662</u>	<u>\$2,747,064</u>	<u>\$7,197,226</u>

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

### Interfund Balances

Interfund balances at December 31, 2013, consisted of interfund balances totaling \$37,448 between other governmental funds and represents charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

## Note 18. Defined Benefit Pension Plans

### Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contributions rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for law enforcement increased to 13 percent. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1.00 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012 and 2011 were \$3,540,819, \$3,565,752 and \$3,589,332, respectively. For 2013, 90.08 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$154,872 made by the County and \$110,624 made by plan members.

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

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

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

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

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the fiscal year ended December 31, 2013, plan members were required to contribute 10 percent of their annual covered salary from January 1, 2013 till June 30, 2013 and 11 percent from July 1, 2013 till December 31, 2013. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the years ended December 31, 2013, 2012 and 2011 were \$66,756, \$76,087 and \$126,865, respectively. For 2013, 97.40 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions made to STRS Ohio for the DC and combined Plans for 2013 were \$9,212 made by the County and \$6,580 made by the plan members.

### **Note 19. Post-Employment Benefits**

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

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

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

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

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



# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1.0 percent. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans as recommended by the OPERS Actuary.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012 and 2011 were \$1,416,328, \$1,426,301 and \$1,435,733, respectively. For 2013, 90.08 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

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

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

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County’s contributions for health care for the fiscal years ended December 31, 2013, 2012 and 2011 were \$5,135, \$5,853 and \$9,759 respectively. For 2013, 97.40 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

# Geauga County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## Note 20. Other Employee Benefits

### *Compensated Absences*

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

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

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

### *Health Care Benefits*

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

## Note 21. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2013, follows:

	Balance 12/31/12	Issued	Retired	Balance 12/31/13
<b>Governmental Activities</b>				
<i>Capital Projects Funds:</i>				
Jail Construction 1% Premium	\$1,500,000	\$0	\$1,500,000	\$0
Jail Construction 1% Premium	4,778	0	4,778	0
Public Safety Communications 1% Premium	0	750,000	0	750,000
Public Safety Communications 1% Premium	0	4,500	1,725	2,775
Public Safety Communications 1% Premium	4,000,000	0	4,000,000	0
Public Safety Communications 1% Premium	12,743	0	12,743	0
Public Safety Communications 1% Premium	0	3,250,000	0	3,250,000
Public Safety Communications 1% Premium	0	19,500	7,474	12,026
<i>Total</i>	<u>\$5,517,521</u>	<u>\$4,024,000</u>	<u>\$5,526,720</u>	<u>\$4,014,801</u>

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

### **Note 22. Long-Term Debt**

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities (continued)</b>				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00 %	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Improvement	1993	2.70 - 5.55	1,690,000	2013
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Sanitary Sewer - Bainbridge	1995	3.90 - 6.85	2,600,000	2015
<b>Business-Type Activities</b>				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16 %	\$536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmiry Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032
<i>Revenue Bonds:</i>				
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2019
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032

Changes in the County's long-term obligations during the year ended December 31, 2013, consist of the following:

# Geauga County, Ohio

## Notes to the Basic Financial Statements For the Year Ended December 31, 2013

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds:</b>					
Human Services Building Improvements	\$455,000	\$0	\$65,000	\$390,000	\$65,000
<b>Special Assessment Bonds:</b>					
Sanitary Sewer - Aquilla	84,700	0	7,700	77,000	7,700
Sanitary Sewer - Aquilla	1,694	0	154	1,540	154
Sanitary Sewer - Improvement	155,000	0	155,000	0	0
Sanitary Sewer - Chagrin Falls Park	408,528	0	10,300	398,228	10,840
Sanitary Sewer - Bainbridge	635,000	0	200,000	435,000	210,000
<i>Total Special Assessment Bonds</i>	<u>1,284,922</u>	<u>0</u>	<u>373,154</u>	<u>911,768</u>	<u>228,694</u>
<b>Other Long-Term Obligations:</b>					
Capital Lease	61,945	9,577	20,460	51,062	19,742
Compensated Absences	2,916,283	753,026	490,362	3,178,947	900,351
<i>Total Other Long-Term Obligations</i>	<u>2,978,228</u>	<u>762,603</u>	<u>510,822</u>	<u>3,230,009</u>	<u>920,093</u>
<i>Total Governmental Activities</i>	<u>4,718,150</u>	<u>762,603</u>	<u>948,976</u>	<u>4,531,777</u>	<u>1,213,787</u>
<b>Business Type Activities</b>					
<b>OWDA Loans</b>					
Chagrin Heights	188,055	0	38,832	149,223	40,464
Bellwood Sewer	460,561	0	59,148	401,413	61,236
Valley View	1,944,560	0	214,595	1,729,965	222,171
Auburn Corners	1,268,367	0	122,176	1,146,191	126,489
County Water Tower	144,491	0	17,152	127,339	17,761
Water Treatment Plant	390,674	0	42,093	348,581	43,862
McFarland Treatment Plant	5,763,691	0	289,410	5,474,281	0
Waterline Installation	282,028	0	14,972	267,056	15,744
Hunting Valley	454,758	0	24,343	430,415	25,232
Infirmiry Creek Waste Water Treatment Plant	1,171,929	0	48,240	1,123,689	49,357
<i>Total OWDA Loans</i>	<u>12,069,114</u>	<u>0</u>	<u>870,961</u>	<u>11,198,153</u>	<u>602,316</u>
<b>Revenue Bonds</b>					
Sanitary Sewer	3,305,000	0	40,000	3,265,000	40,000
Burton Lakes	98,000	0	9,000	89,000	10,000
<i>Total Revenue Bonds</i>	<u>3,403,000</u>	<u>0</u>	<u>49,000</u>	<u>3,354,000</u>	<u>50,000</u>
<b>OPWC Loans</b>					
Valley View	183,751	0	26,250	157,501	26,250
McFarland Creek	512,442	0	28,469	483,973	28,469
Opalocka Waste Water Treatment Plant	300,000	0	15,000	285,000	15,000
<i>Total OPWC Loans</i>	<u>996,193</u>	<u>0</u>	<u>69,719</u>	<u>926,474</u>	<u>69,719</u>
<b>Other Long-Term Obligations</b>					
Compensated Absences	131,451	19,855	6,626	144,680	13,765
<i>Total Business-Type Activities</i>	<u>\$16,599,758</u>	<u>\$19,855</u>	<u>\$996,306</u>	<u>\$15,623,307</u>	<u>\$735,800</u>

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

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

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

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, certificate of title, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, juvenile court special projects, pre-sentence inventory reporting, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, intensive supervision, mental health, developmental disabilities, real estate assessment, transportation, violence prevention and pretrial release. Capital Leases will be paid from the general fund and the motor vehicle license special revenue fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2013 are as follows:

### ***Governmental Activities***

	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2014	\$65,000	\$17,628	\$228,694	\$49,355
2015	65,000	14,690	244,263	36,575
2016	65,000	11,784	19,862	22,922
2017	65,000	8,814	20,493	21,894
2018	65,000	5,876	21,156	20,832
2019 - 2023	65,000	2,938	117,021	86,955
2024 - 2028	0	0	100,419	58,318
2029 - 2033	0	0	129,696	29,041
2034	0	0	30,164	1,584
<b>Total</b>	<b>\$390,000</b>	<b>\$61,730</b>	<b>\$911,768</b>	<b>\$327,476</b>

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

	OWDA Loans		Revenue Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
2014	\$602,316	\$189,639	\$50,000	\$147,744	\$69,719
2015	623,840	168,118	55,000	145,544	69,719
2016	646,144	131,811	55,000	143,075	69,719
2017	646,138	122,694	55,000	140,606	69,719
2018	645,519	100,182	57,000	138,138	69,719
2019 - 2023	1,784,569	224,596	292,000	650,419	243,596
2024 - 2028	524,786	64,714	330,000	582,531	217,345
2029 - 2033	250,560	11,658	400,000	504,875	116,938
2034 - 2038	0	0	500,000	408,625	0
2039 - 2043	0	0	620,000	289,187	0
2044 - 2048	0	0	765,000	141,531	0
2049	0	0	175,000	7,656	0
<b>Total</b>	<b>\$5,723,872</b>	<b>\$1,013,412</b>	<b>\$3,354,000</b>	<b>\$3,299,931</b>	<b>\$926,474</b>

# Geauga County, Ohio

## *Notes to the Basic Financial Statements For the Year Ended December 31, 2013*

The County has entered into a contractual agreement for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of this agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the McFarland Treatment Plant loan is \$5,474,281.

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2049. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$14,317,689. Principal and interest paid for the current year were \$1,447,209, total net revenues were \$2,018,020 and total revenues were \$6,859,879.

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, 2013, are an overall debt margin of \$67,608,396; and an unvoted debt margin of \$24,274,045.

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$217,355,000 at December 31, 2013 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

### **Note 23. Capital Leases**

The County has entered into six interest free leases for copiers. These lease obligations meet the criteria of a capital lease and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2013 was \$67,185.

The following is a schedule of the future minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2013:

	Governmental Activities
2014	\$19,742
2015	16,023
2016	11,137
2017	4,160
Present Value of Lease Payments	<u>\$51,062</u>

# Geauga County, Ohio

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

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## **Note 24. Risk Management**

### ***Primary Government***

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

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

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

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

## **Note 25. Related Organizations**

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

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2013.

### ***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 2013.

# Geauga County, Ohio

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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## Note 26. Significant Commitments

### *Contractual Commitments*

As of December 31, 2013, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
ICF Renovations	\$1,523,100	\$454,376	\$1,068,724
Geauga Permanent Supportive Housing	1,992,000	1,378,037	613,963
Russell Township Center Sewer	237,152	0	237,152
Russell Park WWTP Engineering	30,973	25,577	5,396
	<u>\$3,783,225</u>	<u>\$1,857,990</u>	<u>\$1,925,235</u>

### *Encumbrances*

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

<b>Governmental Funds</b>		<b>Proprietary Funds</b>	
General	\$711,188	Water Resources	\$726,515
Developmental Disabilities	820,709	Water District	<u>82,215</u>
Other Governmental Funds	<u>4,699,494</u>		<u>\$808,730</u>
Total Governmental Funds	<u>\$6,231,391</u>		



# Geauga County, Ohio

## Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2013*

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 2013 for the preservation of these assets.

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

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating and an overall appraisal rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain bridges in the County where ninety-five percent (95%) of the structures have an overall bridge appraisal rating of 5 or more. The most recent assessment found that ninety-eight percent (98%) of the County bridges have a numerical rating of 5 or higher.

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

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>	<u>Lane Miles</u>
Failed	0		
Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	4	
Fair	5	9	11.2
Satisfactory	6	35	50.4
Good	7	23	69.4
Very Good	8	81	75.0
Excellent	9	35	28.8
Total		<u>187</u>	<u>234.8</u>

## Geauga County, Ohio

### Required Supplementary Information

*Condition Assessments of the County's Infrastructure  
Reported Under the Modified Approach  
December 31, 2013*

The following summarizes the overall ratings as of December 31, 2013, 2012 and 2011:

Condition Assessment	2013		2012		2011	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	234.8	100%	234.8	100%	236	100%
Less than Fair	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	187	98%	188	99%	186	99%
Less than Fair	4	2%	1	1%	2	1%

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
2013	\$10,896,840	\$9,904,933	\$991,907
2012	11,446,068	9,438,797	2,007,271
2011	10,726,005	8,060,364	2,665,641
2010	10,940,837	9,239,941	1,700,896
2009	10,700,006	7,859,566	2,840,440

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**Combining and Individual Fund Statements and Schedules**

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## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

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

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

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

***Prosecutor Delinquent Tax Collector*** – To account for and report the prosecutor's portion of five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

***Treasurer Delinquent Tax Collector*** – To account for and report the treasurer's portion of five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

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

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

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

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

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

**DARE Grant**

**Indigent Guardianship**

**Drug Law Enforcement**

**Commissary**

**Sheriff K-9 Unit**

**Law Enforcement Block Grant**

**Concealed Handgun**

**Violence Prevention**

**Education and Enforcement**

**Juvenile Indigent Drivers**

**Chardon Tower**

**PreTrial Release**

**Law Enforcement Assistance**

**Criminal Investigation**

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

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

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

### *Nonmajor Debt Service Fund*

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

### *Nonmajor Capital Projects Funds*

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Capital Projects Funds – continued*

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

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

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

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

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

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

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

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$15,883,418	\$2,128,478	\$5,077,521	\$23,089,417
Cash and Cash Equivalents:				
In Segregated Accounts	42,844	0	0	42,844
Materials and Supplies Inventory	80,710	0	0	80,710
Accounts Receivable	287,788	0	108,516	396,304
Interfund Receivable	37,448	0	0	37,448
Intergovernmental Receivable	5,305,498	0	667,942	5,973,440
Property Taxes Receivable	7,720,611	0	2,843,305	10,563,916
Special Assessments Receivable	0	1,611,595	0	1,611,595
Loans Receivable	2,483,037	0	0	2,483,037
<i>Total Assets</i>	<u>\$31,841,354</u>	<u>\$3,740,073</u>	<u>\$8,697,284</u>	<u>\$44,278,711</u>
<b>Liabilities</b>				
Accounts Payable	\$186,225	\$0	\$485,532	\$671,757
Accrued Wages	302,465	0	0	302,465
Contracts Payable	531,575	0	88,117	619,692
Intergovernmental Payable	369,300	0	0	369,300
Matured Compensated Absences Payable	8,571	0	0	8,571
Interfund Payable	37,448	0	0	37,448
Accrued Interest Payable	0	0	15,333	15,333
Notes Payable	0	0	4,014,801	4,014,801
<i>Total Liabilities</i>	<u>1,435,584</u>	<u>0</u>	<u>4,603,783</u>	<u>6,039,367</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	7,528,988	0	2,772,735	10,301,723
Unavailable Revenue	4,562,423	1,611,595	730,537	6,904,555
<i>Total Deferred Inflows of Resources</i>	<u>12,091,411</u>	<u>1,611,595</u>	<u>3,503,272</u>	<u>17,206,278</u>
<b>Fund Balances</b>				
Nonspendable	80,710	0	0	80,710
Restricted	18,000,381	2,128,478	1,807,112	21,935,971
Committed	233,268	0	1,764,869	1,998,137
Unassigned (Deficit)	0	0	(2,981,752)	(2,981,752)
<i>Total Fund Balances</i>	<u>18,314,359</u>	<u>2,128,478</u>	<u>590,229</u>	<u>21,033,066</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$31,841,354</u>	<u>\$3,740,073</u>	<u>\$8,697,284</u>	<u>\$44,278,711</u>



## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$7,477,824	\$0	\$2,760,791	\$10,238,615
Sales Tax	600,000	0	0	600,000
Permissive Motor Vehicle License Tax	414,530	0	0	414,530
Charges for Services	3,300,713	0	41,323	3,342,036
Licenses and Permits	341,734	0	0	341,734
Fines and Forfeitures	202,336	0	57,603	259,939
Intergovernmental	16,053,400	0	3,100,987	19,154,387
Special Assessments	219	361,536	0	361,755
Interest	695	0	573	1,268
Rentals	35,992	0	0	35,992
Contributions and Donations	406,394	0	0	406,394
Other	1,278,518	0	690,006	1,968,524
<i>Total Revenues</i>	<u>30,112,355</u>	<u>361,536</u>	<u>6,651,283</u>	<u>37,125,174</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,377,652	0	0	2,377,652
Judicial	812,171	0	0	812,171
Public Safety	1,629,391	0	0	1,629,391
Public Works	6,975,362	0	0	6,975,362
Health	6,692,453	0	0	6,692,453
Human Services	13,482,319	0	0	13,482,319
Economic Development and Assistance	189,581	0	0	189,581
Capital Outlay	0	0	9,115,468	9,115,468
Debt Service:				
Principal Retirement	7,920	438,154	0	446,074
Interest and Fiscal Charges	0	90,703	22,835	113,538
<i>Total Expenditures</i>	<u>32,166,849</u>	<u>528,857</u>	<u>9,138,303</u>	<u>41,834,009</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,054,494)</u>	<u>(167,321)</u>	<u>(2,487,020)</u>	<u>(4,708,835)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	3,445,038	167,329	3,471,679	7,084,046
Transfers Out	(1,189,064)	(1,031,000)	(527,000)	(2,747,064)
<i>Total Other Financing Sources (Uses)</i>	<u>2,255,974</u>	<u>(863,671)</u>	<u>2,944,679</u>	<u>4,336,982</u>
<i>Net Change in Fund Balances</i>	201,480	(1,030,992)	457,659	(371,853)
<i>Fund Balances Beginning of Year</i>	<u>18,112,879</u>	<u>3,159,470</u>	<u>132,570</u>	<u>21,404,919</u>
<i>Fund Balances End of Year</i>	<u><u>\$18,314,359</u></u>	<u><u>\$2,128,478</u></u>	<u><u>\$590,229</u></u>	<u><u>\$21,033,066</u></u>

# Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2013*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,825,033	\$15,729	\$584,845	\$572,253
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	2,453	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<b>\$1,827,486</b>	<b>\$15,729</b>	<b>\$584,845</b>	<b>\$572,253</b>
<b>Liabilities</b>				
Accounts Payable	\$21,978	\$0	\$0	\$4,780
Accrued Wages	19,691	0	1,164	2,552
Contracts Payable	9,307	0	0	0
Intergovernmental Payable	14,757	2,787	15	33
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<b>65,733</b>	<b>2,787</b>	<b>1,179</b>	<b>7,365</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances</b>				
Nonspendable	2,453	0	0	0
Restricted	1,759,300	12,942	583,666	564,888
Committed	0	0	0	0
<i>Total Fund Balances</i>	<b>1,761,753</b>	<b>12,942</b>	<b>583,666</b>	<b>564,888</b>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<b>\$1,827,486</b>	<b>\$15,729</b>	<b>\$584,845</b>	<b>\$572,253</b>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$1,108,267	\$88,233	\$648	\$37,815	\$8,482	\$129,557
0	0	0	0	0	0
1,092	0	0	461	0	0
7,100	0	0	0	0	0
0	0	0	0	0	0
0	0	0	24,070	28,630	0
0	0	0	0	0	0
2,483,037	0	0	0	0	0
<u>\$3,599,496</u>	<u>\$88,233</u>	<u>\$648</u>	<u>\$62,346</u>	<u>\$37,112</u>	<u>\$129,557</u>
\$1,325	\$0	\$0	\$162	\$0	\$350
4,040	0	0	3,658	1,250	1,721
0	0	0	122	35	4,160
2,822	0	0	2,507	917	2,892
0	0	0	0	0	0
0	0	0	0	0	0
<u>8,187</u>	<u>0</u>	<u>0</u>	<u>6,449</u>	<u>2,202</u>	<u>9,123</u>
0	0	0	0	0	0
0	0	0	19,335	11,328	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>19,335</u>	<u>11,328</u>	<u>0</u>
1,092	0	0	461	0	0
3,590,217	88,233	0	36,101	23,582	120,434
0	0	648	0	0	0
<u>3,591,309</u>	<u>88,233</u>	<u>648</u>	<u>36,562</u>	<u>23,582</u>	<u>120,434</u>
<u>\$3,599,496</u>	<u>\$88,233</u>	<u>\$648</u>	<u>\$62,346</u>	<u>\$37,112</u>	<u>\$129,557</u>

(continued)

# Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2013*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$57,125	\$10,231	\$24,285	\$42,381
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	6,265	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$63,390	\$10,231	\$24,285	\$42,381
<b>Liabilities</b>				
Accounts Payable	\$7,752	\$0	\$271	\$20,670
Accrued Wages	3,709	0	0	0
Contracts Payable	0	2,110	0	0
Intergovernmental Payable	2,849	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	14,310	2,110	271	20,670
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	0	0	0	0
<b>Fund Balances</b>				
Nonspendable	6,265	0	0	0
Restricted	42,815	8,121	24,014	21,711
Committed	0	0	0	0
<i>Total Fund Balances</i>	49,080	8,121	24,014	21,711
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$63,390	\$10,231	\$24,285	\$42,381

<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>Probation Services</u>	<u>911 Program</u>	<u>Pre-Sentence Investigation Reporting</u>
\$575	\$186	\$134,970	\$7,921	\$197,281	\$539
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,653	247	0	0
0	0	0	0	0	0
0	0	0	0	0	13,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$575</u>	<u>\$186</u>	<u>\$138,623</u>	<u>\$8,168</u>	<u>\$197,281</u>	<u>\$13,539</u>
\$0	\$0	\$0	\$315	\$156	\$0
0	0	2,010	82	12,415	614
0	0	0	0	328	0
0	0	1,470	60	12,028	449
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,480</u>	<u>457</u>	<u>24,927</u>	<u>1,063</u>
0	0	0	0	0	0
0	0	0	0	0	6,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,500</u>
0	0	0	0	0	0
575	186	135,143	7,711	172,354	5,976
0	0	0	0	0	0
<u>575</u>	<u>186</u>	<u>135,143</u>	<u>7,711</u>	<u>172,354</u>	<u>5,976</u>
<u>\$575</u>	<u>\$186</u>	<u>\$138,623</u>	<u>\$8,168</u>	<u>\$197,281</u>	<u>\$13,539</u>

(continued)

# Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2013*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$75,036	\$338,719	\$12,639	\$51,502
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	6,745	0	9,230
Accounts Receivable	0	173,175	0	36,446
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	2,636,200	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<b>\$75,036</b>	<b>\$3,154,839</b>	<b>\$12,639</b>	<b>\$97,178</b>
<b>Liabilities</b>				
Accounts Payable	\$983	\$19,005	\$0	\$481
Accrued Wages	1,135	81,581	0	3,993
Contracts Payable	17,529	41,974	0	1,933
Intergovernmental Payable	5,287	73,447	0	7,711
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	<b>24,934</b>	<b>216,007</b>	<b>0</b>	<b>14,118</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,242,152	0	0
<i>Total Deferred Inflows of Resources</i>	<b>0</b>	<b>2,242,152</b>	<b>0</b>	<b>0</b>
<b>Fund Balances</b>				
Nonspendable	0	6,745	0	9,230
Restricted	0	689,935	12,639	73,830
Committed	50,102	0	0	0
<i>Total Fund Balances</i>	<b>50,102</b>	<b>696,680</b>	<b>12,639</b>	<b>83,060</b>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<b>\$75,036</b>	<b>\$3,154,839</b>	<b>\$12,639</b>	<b>\$97,178</b>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$1,746	\$2,522,792	\$2,342,511	\$1,034,985	\$94,981	\$2,257,962
0	0	0	0	0	0
0	6,546	0	0	31,964	10,244
0	0	12,003	27,828	779	4,636
0	0	0	0	0	36,155
0	1,259,267	550,367	61,352	246,133	203,302
0	3,194,735	1,863,596	0	0	2,662,280
0	0	0	0	0	0
<u>\$1,746</u>	<u>\$6,983,340</u>	<u>\$4,768,477</u>	<u>\$1,124,165</u>	<u>\$373,857</u>	<u>\$5,174,579</u>
\$0	\$1,986	\$31,511	\$94	\$2,372	\$37,899
0	11,108	758	13,940	18,956	32,045
0	178,646	115,957	0	14,983	82,157
0	24,377	11,951	10,771	30,266	62,810
0	0	0	0	0	0
0	0	0	0	36,608	840
<u>0</u>	<u>216,117</u>	<u>160,177</u>	<u>24,805</u>	<u>103,185</u>	<u>215,751</u>
0	3,115,443	1,817,342	0	0	2,596,203
0	1,154,567	407,864	34,952	155,833	268,184
<u>0</u>	<u>4,270,010</u>	<u>2,225,206</u>	<u>34,952</u>	<u>155,833</u>	<u>2,864,387</u>
0	6,546	0	0	31,964	10,244
1,746	2,490,667	2,383,094	1,064,408	82,875	2,084,197
0	0	0	0	0	0
<u>1,746</u>	<u>2,497,213</u>	<u>2,383,094</u>	<u>1,064,408</u>	<u>114,839</u>	<u>2,094,441</u>
<u>\$1,746</u>	<u>\$6,983,340</u>	<u>\$4,768,477</u>	<u>\$1,124,165</u>	<u>\$373,857</u>	<u>\$5,174,579</u>

(continued)

# Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Special Revenue Funds (continued)  
December 31, 2013*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$32,147	\$1,012,374	\$14,966	\$543,085
Cash and Cash Equivalents				
In Segregated Accounts	0	42,844	0	0
Materials and Supplies Inventory	2,734	2,876	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	1,293	0	0
Intergovernmental Receivable	0	181,716	0	6,415
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$34,881	\$1,241,103	\$14,966	\$549,500
<b>Liabilities</b>				
Accounts Payable	\$1,848	\$21,981	\$0	\$0
Accrued Wages	10,996	69,969	0	0
Contracts Payable	0	55,945	0	0
Intergovernmental Payable	7,427	78,720	0	0
Matured Compensated Absences Payable	0	8,571	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	20,271	235,186	0	0
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	181,140	0	0
<i>Total Deferred Inflows of Resources</i>	0	181,140	0	0
<b>Fund Balances</b>				
Nonspendable	2,734	2,876	0	0
Restricted	0	821,901	14,966	549,500
Committed	11,876	0	0	0
<i>Total Fund Balances</i>	14,610	824,777	14,966	549,500
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$34,881	\$1,241,103	\$14,966	\$549,500



<u>Law Library Resources</u>	<u>Board of Elections - Recount</u>	<u>Wetland Mitigation Bank</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$103,128	\$55	\$60,126	\$538,308	\$15,883,418
0	0	0	0	42,844
0	0	0	100	80,710
7,668	0	0	14,253	287,788
0	0	0	0	37,448
0	0	0	95,046	5,305,498
0	0	0	0	7,720,611
0	0	0	0	2,483,037
<u>\$110,796</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$647,707</u>	<u>\$31,841,354</u>
\$1,383	\$0	\$0	\$8,923	\$186,225
1,132	0	0	3,946	302,465
6,389	0	0	0	531,575
783	0	0	12,164	369,300
0	0	0	0	8,571
0	0	0	0	37,448
<u>9,687</u>	<u>0</u>	<u>0</u>	<u>25,033</u>	<u>1,435,584</u>
0	0	0	0	7,528,988
0	0	0	80,568	4,562,423
0	0	0	80,568	12,091,411
0	0	0	100	80,710
101,109	55	60,126	371,364	18,000,381
0	0	0	170,642	233,268
<u>101,109</u>	<u>55</u>	<u>60,126</u>	<u>542,106</u>	<u>18,314,359</u>
<u>\$110,796</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$647,707</u>	<u>\$31,841,354</u>

## Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2013*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,770,329	4,965	119,142	119,142
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	945	587	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	2,087	29	0	64
<i>Total Revenues</i>	<u>1,773,361</u>	<u>5,581</u>	<u>119,142</u>	<u>119,206</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,690,109	20,972	119,725	138,567
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
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>1,690,109</u>	<u>20,972</u>	<u>119,725</u>	<u>138,567</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>83,252</u>	<u>(15,391)</u>	<u>(583)</u>	<u>(19,361)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	584,249	584,249
Transfers Out	0	(1,168,498)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(1,168,498)</u>	<u>584,249</u>	<u>584,249</u>
<i>Net Change in Fund Balances</i>	83,252	(1,183,889)	583,666	564,888
<i>Fund Balances Beginning of Year</i>	<u>1,678,501</u>	<u>1,196,831</u>	<u>0</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,761,753</u></u>	<u><u>\$12,942</u></u>	<u><u>\$583,666</u></u>	<u><u>\$564,888</u></u>

Community Development Administration	Escrow Interest	Bicentennial	CASA	Intensive Supervision	Care and Custody
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
146,276	0	0	35,980	62,442	163,021
0	0	0	0	0	0
446	36	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
180,500	0	0	2,260	0	0
327,222	36	0	38,240	62,442	163,021
252,819	1,176	212	0	0	0
0	0	0	147,182	57,509	190,924
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
189,581	0	0	0	0	0
0	0	0	0	0	0
442,400	1,176	212	147,182	57,509	190,924
(115,178)	(1,140)	(212)	(108,942)	4,933	(27,903)
119,772	0	0	95,598	0	0
0	0	0	0	0	0
119,772	0	0	95,598	0	0
4,594	(1,140)	(212)	(13,344)	4,933	(27,903)
3,586,715	89,373	860	49,906	18,649	148,337
\$3,591,309	\$88,233	\$648	\$36,562	\$23,582	\$120,434

(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, 2013*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	14,716	23,638
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	10,727	0	0
Intergovernmental	265	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	15	0
<i>Total Revenues</i>	<u>265</u>	<u>10,727</u>	<u>14,731</u>	<u>23,638</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	285,218	12,904	11,285	31,376
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>285,218</u>	<u>12,904</u>	<u>11,285</u>	<u>31,376</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(284,953)</u>	<u>(2,177)</u>	<u>3,446</u>	<u>(7,738)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	250,000	0	1,000	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>250,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(34,953)	(2,177)	4,446	(7,738)
<i>Fund Balances Beginning of Year</i>	<u>84,033</u>	<u>10,298</u>	<u>19,568</u>	<u>29,449</u>
<i>Fund Balances End of Year</i>	<u><u>\$49,080</u></u>	<u><u>\$8,121</u></u>	<u><u>\$24,014</u></u>	<u><u>\$21,711</u></u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	600,000	0
0	0	0	0	0	0
250	0	59,070	7,815	0	0
0	0	0	0	0	0
0	11	0	0	0	0
0	0	98	0	2,224	26,024
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	196,337	0
250	11	59,168	7,815	798,561	26,024
0	0	0	0	0	0
0	0	75,773	0	0	0
0	0	0	5,751	842,687	26,378
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	75,773	5,751	842,687	26,378
250	11	(16,605)	2,064	(44,126)	(354)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
250	11	(16,605)	2,064	(44,126)	(354)
325	175	151,748	5,647	216,480	6,330
\$575	\$186	\$135,143	\$7,711	\$172,354	\$5,976

(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, 2013*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	414,530	0	0
Charges for Services	0	182,957	0	9,833
Licenses and Permits	0	0	0	147,043
Fines and Forfeitures	0	44,915	0	7,143
Intergovernmental	220	5,511,949	0	519
Special Assessments	0	0	219	0
Interest	0	213	0	0
Rentals	35,992	0	0	0
Contributions and Donations	0	0	0	71,051
Other	1,415	12,818	0	17,299
<i>Total Revenues</i>	<u>37,627</u>	<u>6,167,382</u>	<u>219</u>	<u>252,888</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	243,764	0	0	0
Public Works	0	6,927,362	0	0
Health	0	0	0	237,677
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	7,920	0	0
<i>Total Expenditures</i>	<u>243,764</u>	<u>6,935,282</u>	<u>0</u>	<u>237,677</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(206,137)</u>	<u>(767,900)</u>	<u>219</u>	<u>15,211</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	216,215	642,000	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>216,215</u>	<u>642,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	10,078	(125,900)	219	15,211
<i>Fund Balances Beginning of Year</i>	<u>40,024</u>	<u>822,580</u>	<u>12,420</u>	<u>67,849</u>
<i>Fund Balances End of Year</i>	<u><u>\$50,102</u></u>	<u><u>\$696,680</u></u>	<u><u>\$12,639</u></u>	<u><u>\$83,060</u></u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$0	\$3,088,609	\$1,807,325	\$0	\$0	\$2,581,890
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	350,804	302,957	38,091
0	0	0	0	0	0
0	0	0	0	0	0
0	2,987,354	2,179,490	599,400	971,439	667,206
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	10,587	0	0	86,737
0	130,290	81,857	105,907	143,498	99,487
0	6,206,253	4,079,259	1,056,111	1,417,894	3,473,411
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	6,454,776	0	0	0	0
0	0	4,266,129	947,338	1,481,304	3,292,290
0	0	0	0	0	0
0	0	0	0	0	0
0	6,454,776	4,266,129	947,338	1,481,304	3,292,290
0	(248,523)	(186,870)	108,773	(63,410)	181,121
0	416,420	41,213	0	53,045	0
0	0	0	0	0	0
0	416,420	41,213	0	53,045	0
0	167,897	(145,657)	108,773	(10,365)	181,121
1,746	2,329,316	2,528,751	955,635	125,204	1,913,320
<u>\$1,746</u>	<u>\$2,497,213</u>	<u>\$2,383,094</u>	<u>\$1,064,408</u>	<u>\$114,839</u>	<u>\$2,094,441</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, 2013*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	275,755	1,293	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	978	2,353,634	0	119,032
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	3,766	227,820	0	0
Other	498	120,719	0	0
<i>Total Revenues</i>	<u>280,997</u>	<u>2,703,466</u>	<u>0</u>	<u>119,032</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	48,000
Health	0	0	0	0
Human Services	603,461	2,891,797	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>603,461</u>	<u>2,891,797</u>	<u>0</u>	<u>48,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(322,464)</u>	<u>(188,331)</u>	<u>0</u>	<u>71,032</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	300,000	91,157	0	0
Transfers Out	0	(20,566)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>300,000</u>	<u>70,591</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(22,464)	(117,740)	0	71,032
<i>Fund Balances Beginning of Year</i>	<u>37,074</u>	<u>942,517</u>	<u>14,966</u>	<u>478,468</u>
<i>Fund Balances End of Year</i>	<u><u>\$14,610</u></u>	<u><u>\$824,777</u></u>	<u><u>\$14,966</u></u>	<u><u>\$549,500</u></u>



<u>Law Library Resources</u>	<u>Board of Elections - Recount</u>	<u>Wetland Mitigation Bank</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$0	\$0	\$7,477,824
0	0	0	0	600,000
0	0	0	0	414,530
344	0	9,113	10,499	3,300,713
0	0	0	194,691	341,734
136,037	0	0	3,503	202,336
54	0	0	224,263	16,053,400
0	0	0	0	219
0	0	0	0	695
0	0	0	0	35,992
0	0	0	6,433	406,394
3,278	0	0	180,160	1,278,518
<u>139,713</u>	<u>0</u>	<u>9,113</u>	<u>619,549</u>	<u>30,112,355</u>
154,072	0	0	0	2,377,652
0	0	0	0	812,171
0	0	0	510,811	1,629,391
0	0	0	0	6,975,362
0	0	0	0	6,692,453
0	0	0	0	13,482,319
0	0	0	0	189,581
0	0	0	0	7,920
<u>154,072</u>	<u>0</u>	<u>0</u>	<u>510,811</u>	<u>32,166,849</u>
<u>(14,359)</u>	<u>0</u>	<u>9,113</u>	<u>108,738</u>	<u>(2,054,494)</u>
0	0	0	50,120	3,445,038
0	0	0	0	(1,189,064)
0	0	0	50,120	2,255,974
(14,359)	0	9,113	158,858	201,480
<u>115,468</u>	<u>55</u>	<u>51,013</u>	<u>383,248</u>	<u>18,112,879</u>
<u>\$101,109</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$542,106</u>	<u>\$18,314,359</u>

## Geauga County, Ohio

*Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2013*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,205,429	\$303,643	\$758,967	\$317,026
Accounts Receivable	105,532	2,984	0	0
Intergovernmental Receivable	485,768	0	182,174	0
Property Taxes Receivable	0	0	2,843,305	0
<i>Total Assets</i>	<u>\$2,796,729</u>	<u>\$306,627</u>	<u>\$3,784,446</u>	<u>\$317,026</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$24,294
Contracts Payable	88,117	0	0	0
Accrued Interest Payable	2,875	0	0	12,458
Notes Payable	752,775	0	0	3,262,026
<i>Total Liabilities</i>	<u>843,767</u>	<u>0</u>	<u>0</u>	<u>3,298,778</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	2,772,735	0
Unavailable Revenue	477,793	0	252,744	0
<i>Total Deferred Inflows of Resources</i>	<u>477,793</u>	<u>0</u>	<u>3,025,479</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	0	306,627	758,967	0
Committed	1,475,169	0	0	0
Unassigned (Deficit)	0	0	0	(2,981,752)
<i>Total Fund Balances (Deficit)</i>	<u>1,475,169</u>	<u>306,627</u>	<u>758,967</u>	<u>(2,981,752)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,796,729</u>	<u>\$306,627</u>	<u>\$3,784,446</u>	<u>\$317,026</u>

<u>Water Construction</u>	<u>HUD Housing/CDBG</u>	<u>Transportation Capital Grant</u>	<u>Courthouse Donations</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$289,700	\$297,388	\$485,895	\$419,473	\$5,077,521
0	0	0	0	108,516
0	0	0	0	667,942
0	0	0	0	2,843,305
<u>\$289,700</u>	<u>\$297,388</u>	<u>\$485,895</u>	<u>\$419,473</u>	<u>\$8,697,284</u>
\$0	\$0	\$461,238	\$0	\$485,532
0	0	0	0	88,117
0	0	0	0	15,333
0	0	0	0	4,014,801
0	0	461,238	0	4,603,783
0	0	0	0	2,772,735
0	0	0	0	730,537
0	0	0	0	3,503,272
0	297,388	24,657	419,473	1,807,112
289,700	0	0	0	1,764,869
0	0	0	0	(2,981,752)
289,700	297,388	24,657	419,473	590,229
<u>\$289,700</u>	<u>\$297,388</u>	<u>\$485,895</u>	<u>\$419,473</u>	<u>\$8,697,284</u>

**Geauga County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2013*

	Construction	Computerization	Road and Bridge	Permanent Improvement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$2,760,791	\$0
Charges for Services	0	41,323	0	0
Fines and Forfeitures	0	57,603	0	0
Intergovernmental	633,872	0	1,529,124	0
Interest	432	0	0	0
Other	540,000	973	31,450	9,100
<i>Total Revenues</i>	<u>1,174,304</u>	<u>99,899</u>	<u>4,321,365</u>	<u>9,100</u>
<b>Expenditures</b>				
Capital Outlay	2,229,866	124,405	4,385,612	1,360,761
Debt Service:				
Interest and Fiscal Charges	5,705	0	0	17,130
<i>Total Expenditures</i>	<u>2,235,571</u>	<u>124,405</u>	<u>4,385,612</u>	<u>1,377,891</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,061,267)</u>	<u>(24,506)</u>	<u>(64,247)</u>	<u>(1,368,791)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,572,179	19,000	0	880,500
Transfers Out	0	0	(527,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,572,179</u>	<u>19,000</u>	<u>(527,000)</u>	<u>880,500</u>
<i>Net Change in Fund Balances</i>	1,510,912	(5,506)	(591,247)	(488,291)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(35,743)</u>	<u>312,133</u>	<u>1,350,214</u>	<u>(2,493,461)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,475,169</u></u>	<u><u>\$306,627</u></u>	<u><u>\$758,967</u></u>	<u><u>(\$2,981,752)</u></u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$2,760,791
0	0	0	0	41,323
0	0	0	0	57,603
0	396,742	541,249	0	3,100,987
120	21	0	0	573
0	24,249	84,234	0	690,006
120	421,012	625,483	0	6,651,283
0	276,631	738,193	0	9,115,468
0	0	0	0	22,835
0	276,631	738,193	0	9,138,303
120	144,381	(112,710)	0	(2,487,020)
0	0	0	0	3,471,679
0	0	0	0	(527,000)
0	0	0	0	2,944,679
120	144,381	(112,710)	0	457,659
289,580	153,007	137,367	419,473	132,570
<u>\$289,700</u>	<u>\$297,388</u>	<u>\$24,657</u>	<u>\$419,473</u>	<u>\$590,229</u>

## Combining Statements – Fiduciary Funds

### *Agency Funds*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Fiduciary Funds (continued)

### *Agency Funds (continued)*

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

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

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

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

### **Other Agency Funds**

Law Enforcement Trust - Prosecutor  
Law Library  
Real Estate Tax Escrow  
Telephone Rotary  
Undivided Cigarette Tax  
Undivided Intangible Tax  
Undivided Public Housing  
Ohio Housing Trust  
County Home Resident Trust

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

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>District Board of Health</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,048,172	\$2,419,831	\$2,276,629	\$2,191,374
Property Taxes Receivable	529,994	532,455	529,994	532,455
<i>Total Assets</i>	<u>\$2,578,166</u>	<u>\$2,952,286</u>	<u>\$2,806,623</u>	<u>\$2,723,829</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$2,578,166</u>	<u>\$2,952,286</u>	<u>\$2,806,623</u>	<u>\$2,723,829</u>
 <b>Park Board</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$7,296,607	\$9,237,416	\$8,149,056	\$8,384,967
Cash and Cash Equivalents In Segregated Accounts	2,551	550	0	3,101
Property Taxes Receivable	6,319,081	5,735,339	6,319,081	5,735,339
<i>Total Assets</i>	<u>\$13,618,239</u>	<u>\$14,973,305</u>	<u>\$14,468,137</u>	<u>\$14,123,407</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$13,618,239</u>	<u>\$14,973,305</u>	<u>\$14,468,137</u>	<u>\$14,123,407</u>
 <b>Family First Council</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$392,856</u>	<u>\$1,161,231</u>	<u>\$1,208,235</u>	<u>\$345,852</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$392,856</u>	<u>\$1,161,231</u>	<u>\$1,208,235</u>	<u>\$345,852</u>
 <b>Emergency Management Agency</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$253,524</u>	<u>\$432,701</u>	<u>\$348,628</u>	<u>\$337,597</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$253,524</u>	<u>\$432,701</u>	<u>\$348,628</u>	<u>\$337,597</u>

(continued)



**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Soil and Water</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	222,644	435,601	372,182	286,063
<i>Liabilities</i>				
Undistributed Monies	222,644	435,601	372,182	286,063
 <b>Geauga/Trumbull Solid Waste District</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	2,222,904	1,682,694	1,396,588	2,509,010
Cash and Cash Equivalents In Segregated Accounts	139,779	212,362	0	352,141
<i>Total Assets</i>	2,362,683	1,895,056	1,396,588	2,861,151
<i>Liabilities</i>				
Undistributed Monies	2,362,683	1,895,056	1,396,588	2,861,151
 <b>Alimony and Child Support</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	18,506	1,793	0	20,299
<i>Liabilities</i>				
Due to Others	18,506	1,793	0	20,299
 <b>Building Standards Assessment</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	354	4,408	3,825	937
<i>Liabilities</i>				
Undistributed Monies	354	4,408	3,825	937

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Court Agency</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	<u>\$1,111,920</u>	<u>\$0</u>	<u>\$97,886</u>	<u>\$1,014,034</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$1,111,920</u>	<u>\$0</u>	<u>\$97,886</u>	<u>\$1,014,034</u>
<b>Emergency Planning</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$33,204</u>	<u>\$19,715</u>	<u>\$22,979</u>	<u>\$29,940</u>
<i>Liabilities</i>				
Due to Others	<u>\$33,204</u>	<u>\$19,715</u>	<u>\$22,979</u>	<u>\$29,940</u>
<b>Hotel/Motel Excise Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$17,376</u>	<u>\$65,715</u>	<u>\$70,989</u>	<u>\$12,102</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$17,376</u>	<u>\$65,715</u>	<u>\$70,989</u>	<u>\$12,102</u>
<b>Law Enforcement Trust - Prosecutor</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	<u>\$18,406</u>	<u>\$0</u>	<u>\$2,939</u>	<u>\$15,467</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$18,406</u>	<u>\$0</u>	<u>\$2,939</u>	<u>\$15,467</u>

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Law Enforcement Trust - Sheriff</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,734	\$4,755	\$0	\$7,489
Cash and Cash Equivalents In Segregated Accounts	139,001	0	68,380	70,621
<i>Total Assets</i>	<u>\$141,735</u>	<u>\$4,755</u>	<u>\$68,380</u>	<u>\$78,110</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$141,735</u>	<u>\$4,755</u>	<u>\$68,380</u>	<u>\$78,110</u>
<b>Law Library</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$0	\$0	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$4,453</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,453</u>
<b>Ohio Elections Commission</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,460	\$2,430	\$30
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$0</u>	<u>\$2,460</u>	<u>\$2,430</u>	<u>\$30</u>
<b>Over/Double</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$90,473	\$341,143	\$344,221	\$87,395
<i>Liabilities</i>				
Due to Others	<u>\$90,473</u>	<u>\$341,143</u>	<u>\$344,221</u>	<u>\$87,395</u>

(continued)

## Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Payroll</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$839,585	\$37,775,567	\$37,505,560	\$1,109,592
<i>Liabilities</i>				
Payroll Withholdings	\$839,585	\$37,775,567	\$37,505,560	\$1,109,592
<b>Real Estate Tax Escrow</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$725,081	\$2,468,670	\$2,434,759	\$758,992
<i>Liabilities</i>				
Undistributed Monies	\$725,081	\$2,468,670	\$2,434,759	\$758,992
<b>Sheriff's Civil</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$476,795	\$0	\$149,911	\$326,884
<i>Liabilities</i>				
Undistributed Monies	\$476,795	\$0	\$149,911	\$326,884
<b>Sheriff's Inmate</b>				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$9,441	\$11,340	\$0	\$20,781
<i>Liabilities</i>				
Undistributed Monies	\$9,441	\$11,340	\$0	\$20,781

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Telephone Rotary</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$105,957	\$105,957	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$105,957	\$105,957	\$0
<b>Undivided Township Gas</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,497,740	\$1,497,740	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$1,497,740	\$1,497,740	\$0
<b>Undivided Cigarette Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$617	\$9,954	\$10,080	\$491
<i>Liabilities</i>				
Intergovernmental Payable	\$617	\$9,954	\$10,080	\$491
<b>Undivided Estate Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,326,590	\$3,069,514	\$3,518,860	\$877,244
<i>Liabilities</i>				
Intergovernmental Payable	\$1,326,590	\$3,069,514	\$3,518,860	\$877,244

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Undivided Intangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512
<b>Undivided Library and Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$2,976,161	\$2,976,161	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$2,976,161	\$2,976,161	\$10
<b>Undivided Local Government</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$877,993	\$877,993	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$877,993	\$877,993	\$0
<b>Undivided Manufactured Home Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$44,289	\$352,134	\$362,717	\$33,706
<i>Liabilities</i>				
Undistributed Monies	\$44,289	\$352,134	\$362,717	\$33,706

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Undivided Public Housing</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$27,407	\$27,407	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$27,407	\$27,407	\$28,975
<b>Undivided Tangible Tax</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$41,921	\$67,294	\$67,294	\$41,921
<i>Liabilities</i>				
Intergovernmental Payable	\$41,921	\$67,294	\$67,294	\$41,921
<b>Undivided Real Estate</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$3,745,649	\$167,212,879	\$165,648,885	\$5,309,643
Receivables				
Property Taxes	173,813,024	175,215,467	173,813,024	175,215,467
Special Assessments	2,458,361	2,341,420	2,458,361	2,341,420
<i>Total Assets</i>	<u>\$180,017,034</u>	<u>\$344,769,766</u>	<u>\$341,920,270</u>	<u>\$182,866,530</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$180,017,034</u>	<u>\$344,769,766</u>	<u>\$341,920,270</u>	<u>\$182,866,530</u>
<b>Undivided Forfeited Land</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$198	\$0	\$0	\$198
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$198</u>	<u>\$0</u>	<u>\$0</u>	<u>\$198</u>

(continued)

**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>Ohio Housing Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$150,208</u>	<u>\$498,267</u>	<u>\$543,689</u>	<u>\$104,786</u>
<i>Liabilities</i>				
Intergovernmental Payable	<u>\$150,208</u>	<u>\$498,267</u>	<u>\$543,689</u>	<u>\$104,786</u>
<b>Geauga, Ashtabula, Portage Partnership</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,759</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,759</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$1,759</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,759</u>
<b>County Home Resident Trust</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$5,120</u>	<u>\$4,920</u>	<u>\$200</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$0</u>	<u>\$5,120</u>	<u>\$4,920</u>	<u>\$200</u>
<b>Public Defender Fees</b>				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$622</u>	<u>\$3,508</u>	<u>\$3,740</u>	<u>\$390</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$622</u>	<u>\$3,508</u>	<u>\$3,740</u>	<u>\$390</u>

(continued)



**Geauga County, Ohio**

*Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2013*

	Beginning Balance 1/1/2013	Additions	Deletions	Ending Balance 12/31/2013
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19,546,317	\$232,755,835	\$229,781,524	\$22,520,628
Cash and Cash Equivalents In Segregated Accounts	1,916,399	226,045	319,116	1,823,328
Receivables:				
Property Taxes	180,662,099	181,483,261	180,662,099	181,483,261
Special Assessments	2,458,361	2,341,420	2,458,361	2,341,420
<b>Total Assets</b>	<b>\$204,583,176</b>	<b>\$416,806,561</b>	<b>\$413,221,100</b>	<b>\$208,168,637</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$181,774,060	\$353,839,619	\$351,556,825	\$184,056,854
Undistributed Monies	21,827,348	24,828,724	23,791,515	22,864,557
Due to Others	142,183	362,651	367,200	137,634
Payroll Withholdings	839,585	37,775,567	37,505,560	1,109,592
<b>Total Liabilities</b>	<b>\$204,583,176</b>	<b>\$416,806,561</b>	<b>\$413,221,100</b>	<b>\$208,168,637</b>

**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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,314,664	\$7,327,837	\$7,713,760	\$385,923
Sales Tax	10,600,000	10,600,000	11,844,085	1,244,085
Charges for Services	3,036,550	3,036,550	4,181,246	1,144,696
Licenses and Permits	6,800	6,800	7,820	1,020
Fines and Forfeitures	115,852	115,852	183,689	67,837
Intergovernmental	1,834,477	2,045,770	3,378,008	1,332,238
Interest	456,000	456,000	753,105	297,105
Rentals	150,000	150,000	158,258	8,258
Other	649,450	649,450	584,658	(64,792)
<i>Total Revenues</i>	<u>24,163,793</u>	<u>24,388,259</u>	<u>28,804,629</u>	<u>4,416,370</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	636,932	628,783	623,788	4,995
Materials and Supplies	10,000	10,000	6,016	3,984
Contract Services	88,350	88,350	75,496	12,854
Other	1,510,021	1,231,525	1,040,877	190,648
Capital Outlay	35,000	50,735	45,945	4,790
Microfilm Board				
Personal Services	199,799	197,771	193,324	4,447
Materials and Supplies	3,000	3,000	2,486	514
Other	10,300	10,300	9,266	1,034
Capital Outlay	10,500	10,500	2,570	7,930
Auditor				
Personal Services	711,127	733,811	728,642	5,169
Materials and Supplies	7,000	7,000	6,572	428
Contract Services	38,090	37,355	25,260	12,095
Other	114,000	117,200	40,651	76,549
Capital Outlay	1,500	20,000	10,000	10,000
Treasurer				
Personal Services	256,429	256,797	254,395	2,402
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	34,000	34,000	30,000	4,000
Other	62,900	62,900	62,115	785

(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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$1,171,277	\$1,255,810	\$1,154,895	\$100,915
Materials and Supplies	18,950	18,950	18,743	207
Contract Services	14,165	14,165	9,000	5,165
Other	78,386	78,386	75,352	3,034
 Budget Commission				
Materials and Supplies	300	300	0	300
 Bureau of Inspection				
Other	95,000	95,735	95,735	0
 Planning Commission				
Personal Services	136,212	136,260	136,040	220
Materials and Supplies	4,500	4,500	4,500	0
Other	17,441	17,441	17,350	91
 Automatic Data Processing Board				
Personal Services	417,364	387,381	353,185	34,196
Materials and Supplies	5,000	5,000	4,541	459
Contract Services	435,150	465,150	442,680	22,470
Other	21,375	24,251	20,264	3,987
Capital Outlay	15,000	15,000	14,285	715
 Board of Elections				
Personal Services	676,160	687,489	549,308	138,181
Materials and Supplies	19,600	19,600	11,964	7,636
Contract Services	205,855	195,855	111,256	84,599
Other	24,375	24,375	16,882	7,493
 Maintenance and Operations				
Personal Services	678,559	679,145	639,390	39,755
Materials and Supplies	50,000	50,000	47,376	2,624
Contract Services	920,000	920,000	793,353	126,647
Other	560,000	560,000	480,029	79,971
Capital Outlay	35,000	35,000	32,864	2,136
 Recorder				
Personal Services	245,648	238,271	236,127	2,144
Materials and Supplies	10,400	5,000	5,000	0
Other	8,500	13,900	13,332	568
 Total General Government Legislative and Executive	<u>9,594,165</u>	<u>9,447,991</u>	<u>8,441,854</u>	<u>1,006,137</u>

(continued)

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>General Government:</b>				
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Personal Services	\$828,106	\$851,212	\$811,764	\$39,448
Materials and Supplies	4,950	4,950	4,948	2
Contract Services	10,000	9,700	2,200	7,500
Other	13,275	21,275	21,118	157
Capital Outlay	1,500	1,800	790	1,010
<b>Jury Commission</b>				
Personal Services	9,045	9,045	6,682	2,363
Materials and Supplies	700	700	700	0
Other	200	200	40	160
<b>Court of Appeals</b>				
Other	71,000	71,000	43,345	27,655
<b>Juvenile Court</b>				
Personal Services	473,190	469,230	466,246	2,984
Materials and Supplies	6,500	6,450	6,397	53
Contract Services	62,000	77,800	69,869	7,931
Other	68,700	96,600	93,048	3,552
Capital Outlay	1,200	1,200	1,200	0
<b>Probate Court</b>				
Personal Services	230,551	229,961	226,726	3,235
Materials and Supplies	7,000	5,700	5,700	0
Contract Services	3,000	3,000	2,843	157
Other	6,660	23,010	22,034	976
Capital Outlay	1,000	1,000	1,000	0
<b>Adult Probation</b>				
Personal Services	81,905	88,155	87,082	1,073
Materials and Supplies	700	700	700	0
<b>Juvenile Probation</b>				
Personal Services	369,922	365,750	362,071	3,679
Materials and Supplies	700	24,500	1,698	22,802
Contract Services	500	50	0	50
Other	7,000	21,250	19,334	1,916
Capital Outlay	300	17,800	17,800	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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Clerk of Courts				
Personal Services	\$515,942	\$516,740	\$488,579	\$28,161
Materials and Supplies	15,450	26,932	15,740	11,192
Contract Services	2,100	1,500	1,454	46
Other	12,000	11,466	11,448	18
Capital Outlay	700	0	0	0
Municipal Court				
Personal Services	140,516	140,524	126,505	14,019
Other	16,300	16,300	7,735	8,565
Public Defender				
Personal Services	280,580	332,604	323,297	9,307
Materials and Supplies	2,000	3,500	3,500	0
Contract Services	3,360	3,360	2,825	535
Other	24,696	28,696	28,129	567
Capital Outlay	0	3,655	3,655	0
Total General Government				
Judicial	<u>3,273,248</u>	<u>3,487,315</u>	<u>3,288,202</u>	<u>199,113</u>
Public Safety				
Detention Home				
Other	227,676	227,676	227,676	0
Coroner				
Personal Services	89,986	90,176	84,110	6,066
Materials and Supplies	750	750	0	750
Contract Services	60,000	60,000	50,000	10,000
Other	2,040	2,040	0	2,040
Lab and Morgue				
Materials and Supplies	2,500	2,500	1,639	861
Other	50,000	50,000	24,014	25,986
Capital Outlay	0	27,700	27,609	91
Sheriff				
Personal Services	8,591,709	9,015,649	8,986,206	29,443
Materials and Supplies	448,365	548,689	528,531	20,158
Contract Services	145,300	189,450	183,654	5,796
Other	99,185	95,485	92,119	3,366
Capital Outlay	231,375	400,747	386,659	14,088

(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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building Department				
Personal Services	\$291,175	\$295,925	\$294,871	\$1,054
Materials and Supplies	1,200	1,200	1,200	0
Contract Services	26,200	32,000	30,300	1,700
Other	4,700	5,200	4,408	792
Total Public Safety	<u>10,272,161</u>	<u>11,045,187</u>	<u>10,922,996</u>	<u>122,191</u>
Public Works				
Engineer				
Personal Services	94,536	153,807	139,563	14,244
Materials and Supplies	3,000	392	392	0
Other	5,000	3,688	3,688	0
Capital Outlay	1,000	400	400	0
Total Public Works	<u>103,536</u>	<u>158,287</u>	<u>144,043</u>	<u>14,244</u>
Health				
Other Agriculture Programs Grants	522,875	522,877	519,716	3,161
Other Health Programs Grants	<u>311,750</u>	<u>313,350</u>	<u>116,525</u>	<u>196,825</u>
Total Health	<u>834,625</u>	<u>836,227</u>	<u>636,241</u>	<u>199,986</u>
Human Services				
Veterans Services				
Personal Services	274,192	299,673	290,388	9,285
Other	201,500	206,500	96,408	110,092
Total Human Services	<u>475,692</u>	<u>506,173</u>	<u>386,796</u>	<u>119,377</u>
<i>Total Expenditures</i>	<u>24,553,427</u>	<u>25,481,180</u>	<u>23,820,132</u>	<u>1,661,048</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(389,634)</u>	<u>(1,092,921)</u>	<u>4,984,497</u>	<u>6,077,418</u>

(continued)

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Advances In	\$3,585,000	\$85,000	\$22,890	(\$62,110)
Advances Out	0	(22,890)	(22,890)	0
Transfers In	15,000	15,000	0	(15,000)
Transfers Out	(3,186,883)	(3,747,197)	(2,553,830)	1,193,367
<i>Total Other Financing Sources (Uses)</i>	<u>413,117</u>	<u>(3,670,087)</u>	<u>(2,553,830)</u>	<u>1,116,257</u>
<i>Net Change in Fund Balance</i>	23,483	(4,763,008)	2,430,667	7,193,675
Fund Balance at Beginning of Year	5,632,198	5,632,198	5,632,198	0
Unexpended Prior Year Encumbrances	<u>280,865</u>	<u>280,865</u>	<u>280,865</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,936,546</u></u>	<u><u>\$1,150,055</u></u>	<u><u>\$8,343,730</u></u>	<u><u>\$7,193,675</u></u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$7,961,594	\$8,018,696	\$8,018,608	(\$88)
Charges for Services	950,000	990,000	1,110,225	120,225
Intergovernmental	7,620,157	7,357,796	8,052,469	694,673
Interest	200	200	63	(137)
Contributions and Donations	60,000	70,000	107,321	37,321
Other	16,000	18,000	281,136	263,136
<i>Total Revenues</i>	<u>16,607,951</u>	<u>16,454,692</u>	<u>17,569,822</u>	<u>1,115,130</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	10,880,900	9,798,500	9,298,010	500,490
Materials and Supplies	781,770	839,000	680,818	158,182
Contract Services	5,623,800	7,920,000	7,732,287	187,713
Other	651,238	709,500	608,364	101,136
Capital Outlay	334,750	260,000	218,540	41,460
<i>Total Expenditures</i>	<u>18,272,458</u>	<u>19,527,000</u>	<u>18,538,019</u>	<u>988,981</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,664,507)</u>	<u>(3,072,308)</u>	<u>(968,197)</u>	<u>2,104,111</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	160,000	160,000	0	(160,000)
Transfers Out	(300,000)	(1,800,000)	(1,800,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(140,000)</u>	<u>(1,640,000)</u>	<u>(1,800,000)</u>	<u>(160,000)</u>
<i>Net Change in Fund Balance</i>	(1,804,507)	(4,712,308)	(2,768,197)	1,944,111
Fund Balance Beginning of Year	10,029,065	10,029,065	10,029,065	0
Unexpended Prior Year Encumbrances	175,170	175,170	175,170	0
<i>Fund Balance End of Year</i>	<u>\$8,399,728</u>	<u>\$5,491,927</u>	<u>\$7,436,038</u>	<u>\$1,944,111</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,440,800	\$5,440,800	\$5,636,516	\$195,716
Interest	2,750	2,750	1,398	(1,352)
Tap-in Fees	209,200	209,200	209,200	0
OPWC Loan Proceeds	262,193	262,193	262,193	0
OWDA Loan Proceeds	1,100,000	1,100,000	0	(1,100,000)
Other	187,807	187,807	275,157	87,350
Intergovernmental	2,225,000	2,225,000	136,002	(2,088,998)
Special Assessments	800,000	800,000	679,168	(120,832)
<i>Total Revenues</i>	<u>10,227,750</u>	<u>10,227,750</u>	<u>7,199,634</u>	<u>(3,028,116)</u>
<b>Expenses</b>				
Personal Services	1,919,097	2,086,728	2,060,860	25,868
Materials and Supplies	414,500	560,250	523,926	36,324
Contractual Services	5,111,250	2,250,119	1,952,146	297,973
Other	99,700	215,269	212,889	2,380
Capital Outlay	1,069,000	1,066,500	1,045,053	21,447
Principal Retirement	950,000	990,000	989,680	320
Interest and Fiscal Charges	400,000	459,494	457,529	1,965
<i>Total Expenses</i>	<u>9,963,547</u>	<u>7,628,360</u>	<u>7,242,083</u>	<u>386,277</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	264,203	2,599,390	(42,449)	(2,641,839)
Transfers In	189,000	94,569	94,569	0
Transfers Out	0	(83,825)	(60,670)	23,155
<i>Net Change in Fund Equity</i>	453,203	2,610,134	(8,550)	(2,618,684)
Fund Equity Beginning of Year	3,731,652	3,731,652	3,731,652	0
Unexpended Prior Year Encumbrances	163,454	163,454	163,454	0
<i>Fund Equity End of Year</i>	<u>\$4,348,309</u>	<u>\$6,505,240</u>	<u>\$3,886,556</u>	<u>(\$2,618,684)</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Water District  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$795,000	\$795,000	\$931,059	\$136,059
Tap-in Fees	50,004	50,004	50,004	0
<b>Total Revenues</b>	<b>845,004</b>	<b>845,004</b>	<b>981,063</b>	<b>136,059</b>
<b>Expenses:</b>				
Personal Services	103,788	91,288	68,594	22,694
Materials and Supplies	50,000	90,000	81,689	8,311
Contractual Services	565,000	560,000	532,881	27,119
Other	5,250	5,250	4,227	1,023
Capital Outlay	26,500	9,000	7,103	1,897
<b>Total Expenses</b>	<b>750,538</b>	<b>755,538</b>	<b>694,494</b>	<b>61,044</b>
<i>Excess of Revenues Over Expenses Before Transfers</i>	94,466	89,466	286,569	75,015
Transfers Out	(35,000)	(37,500)	(35,662)	1,838
Net Change in Fund Equity	59,466	51,966	250,907	198,941
Fund Equity Beginning of Year	730,179	730,179	730,179	0
Unexpended Prior Year Encumbrances	37,998	37,998	37,998	0
<i>Fund Equity End of Year</i>	<b>\$827,643</b>	<b>\$820,143</b>	<b>\$1,019,084</b>	<b>\$198,941</b>

## Geauga County, Ohio

*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Storm Water  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$11,968	\$11,968	\$7,850	(\$4,118)
<b>Expenses</b>				
Personal Services	10,611	10,611	10,561	50
Materials and Supplies	200	200	0	200
Contract Services	20,000	5,000	0	5,000
Other	2,944	2,944	2,044	900
<i>Total Expenses</i>	33,755	18,755	12,605	6,150
<i>Excess of Revenues Under Expenses Before Transfers</i>	(21,787)	(6,787)	(4,755)	2,032
Transfers In	33,000	33,000	18,611	(14,389)
Transfers Out	0	(42,000)	0	42,000
<i>Net Change in Fund Equity</i>	11,213	(15,787)	13,856	29,643
Fund Equity Beginning of Year	39,211	39,211	39,211	0
<i>Fund Equity End of Year</i>	\$50,424	\$23,424	\$53,067	\$29,643

## 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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,300,000	\$1,300,000	\$1,770,329	\$470,329
Other	6,000	6,000	2,087	(3,913)
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,772,416</u>	<u>466,416</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	961,615	980,505	964,676	15,829
Materials and Supplies	34,500	50,500	42,818	7,682
Contract Services	526,000	560,000	599,282	(39,282)
Other	78,000	75,500	68,218	7,282
Capital Outlay	37,000	97,000	96,435	565
<i>Total Expenditures</i>	<u>1,637,115</u>	<u>1,763,505</u>	<u>1,771,429</u>	<u>(7,924)</u>
<i>Net Change in Fund Balance</i>	(331,115)	(457,505)	987	458,492
Fund Balance Beginning of Year	1,606,968	1,606,968	1,606,968	0
Unexpended Prior Year Encumbrances	88,083	88,083	88,083	0
<i>Fund Balance End of Year</i>	<u><u>\$1,363,936</u></u>	<u><u>\$1,237,546</u></u>	<u><u>\$1,696,038</u></u>	<u><u>\$458,492</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$100,000	\$0	\$5,098	\$5,098
Other	0	0	29	29
<i>Total Revenues</i>	<u>100,000</u>	<u>0</u>	<u>5,127</u>	<u>5,127</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	232,956	23,506	21,443	2,063
Materials and Supplies	4,000	0	0	0
Other	34,000	0	0	0
<i>Total Expenditures</i>	<u>270,956</u>	<u>23,506</u>	<u>21,443</u>	<u>2,063</u>
<i>Excess of Revenues Under Expenditures</i>	(170,956)	(23,506)	(16,316)	3,064
<b>Other Financing Uses</b>				
Transfers Out	0	(1,168,499)	(1,168,498)	1
<i>Net Change in Fund Balance</i>	(170,956)	(1,192,005)	(1,184,814)	7,191
Fund Balance Beginning of Year	1,192,005	1,192,005	1,192,005	0
Unexpended Prior Year Encumbrances	7,951	7,951	7,951	0
<i>Fund Balance End of Year</i>	<u>\$1,029,000</u>	<u>\$7,951</u>	<u>\$15,142</u>	<u>\$7,191</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Prosecutor Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$119,142	\$69,142
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	134,025	134,025	118,546	15,479
Materials and Supplies	2,000	2,000	0	2,000
Other	2,000	2,000	0	2,000
<i>Total Expenditures</i>	138,025	138,025	118,546	19,479
<i>Excess of Revenues Over (Under) Expenditures</i>	(88,025)	(88,025)	596	49,663
<b>Other Financing Sources</b>				
Transfers In	584,249	584,249	584,249	0
<i>Net Change in Fund Balance</i>	496,224	496,224	584,845	88,621
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	\$496,224	\$496,224	\$584,845	\$88,621

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Treasurer Delinquent Tax Collector  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$119,142	\$69,142
Other	0	0	64	64
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>119,206</u>	<u>69,206</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	123,174	123,174	106,206	16,968
Materials and Supplies	2,000	2,000	1,500	500
Other	32,000	32,000	31,053	947
<i>Total Expenditures</i>	<u>157,174</u>	<u>157,174</u>	<u>138,759</u>	<u>18,415</u>
<i>Excess of Revenues Under Expenditures</i>	(107,174)	(107,174)	(19,553)	50,791
<b>Other Financing Sources</b>				
Transfers In	584,249	584,249	584,249	0
<i>Net Change in Fund Balance</i>	477,075	477,075	564,696	87,621
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$477,075</u>	<u>\$477,075</u>	<u>\$564,696</u>	<u>\$87,621</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$261,000	\$261,000	\$171,620	(\$89,380)
Interest	5,000	5,000	446	(4,554)
Other	667,000	667,000	901,750	234,750
<i>Total Revenues</i>	<u>933,000</u>	<u>933,000</u>	<u>1,073,816</u>	<u>140,816</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	205,746	178,078	176,990	1,088
Materials and Supplies	3,500	2,463	2,463	0
Contract Services	4,500	2,807	2,807	0
Other	58,300	79,914	79,914	0
Capital Outlay	500	8,000	8,000	0
Total Legislative and Executive	<u>272,546</u>	<u>271,262</u>	<u>270,174</u>	<u>1,088</u>
Economic Development and Assistance				
Contract Services	184,000	108,473	108,473	0
Other	568,500	1,068,500	586,108	482,392
Total Economic Development and Assistance	<u>752,500</u>	<u>1,176,973</u>	<u>694,581</u>	<u>482,392</u>
<i>Total Expenditures</i>	<u>1,025,046</u>	<u>1,448,235</u>	<u>964,755</u>	<u>483,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(92,046)</u>	<u>(515,235)</u>	<u>109,061</u>	<u>624,296</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	194,544	194,544	119,772	(74,772)
Transfers Out	(303,000)	(303,000)	0	303,000
<i>Total Other Financing Sources (Uses)</i>	<u>(108,456)</u>	<u>(108,456)</u>	<u>119,772</u>	<u>228,228</u>
<i>Net Change in Fund Balance</i>	(200,502)	(623,691)	228,833	852,524
Fund Balance Beginning of Year (Restated)	856,521	856,521	856,521	0
Unexpended Prior Year Encumbrances	3,040	3,040	3,040	0
<i>Fund Balance End of Year</i>	<u>\$659,059</u>	<u>\$235,870</u>	<u>\$1,088,394</u>	<u>\$852,524</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, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$300	\$300	\$41	(\$259)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	<u>8,976</u>	<u>8,976</u>	<u>8,976</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(8,676)	(8,676)	(8,935)	(259)
Fund Balance Beginning of Year	<u>89,366</u>	<u>89,366</u>	<u>89,366</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$80,690</u></u>	<u><u>\$80,690</u></u>	<u><u>\$80,431</u></u>	<u><u>(\$259)</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, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$500	\$500	\$0	(\$500)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	<u>500</u>	<u>500</u>	<u>212</u>	<u>288</u>
<i>Net Change in Fund Balance</i>	0	0	(212)	(212)
Fund Balance Beginning of Year	<u>860</u>	<u>860</u>	<u>860</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$860</u></u>	<u><u>\$860</u></u>	<u><u>\$648</u></u>	<u><u>(\$212)</u></u>

## Geauga County, Ohio

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

#### CASA

#### Budget Basis

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$27,842	\$27,842	\$26,242	(\$1,600)
Other	1,200	1,200	2,260	1,060
<i>Total Revenues</i>	<u>29,042</u>	<u>29,042</u>	<u>28,502</u>	<u>(540)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	123,898	141,204	137,441	3,763
Materials and Supplies	2,200	3,200	2,200	1,000
Contract Services	0	700	699	1
Other	9,250	11,095	8,604	2,491
Capital Outlay	500	500	500	0
<i>Total Expenditures</i>	<u>135,848</u>	<u>156,699</u>	<u>149,444</u>	<u>7,255</u>
<i>Excess of Revenues Under Expenditures</i>	(106,806)	(127,657)	(120,942)	6,715
<b>Other Financing Sources</b>				
Transfers In	95,598	95,598	95,598	0
<i>Net Change in Fund Balance</i>	(11,208)	(32,059)	(25,344)	6,715
Fund Balance Beginning of Year	50,372	50,372	50,372	0
Unexpended Prior Year Encumbrances	3,586	3,586	3,586	0
<i>Fund Balance End of Year</i>	<u>\$42,750</u>	<u>\$21,899</u>	<u>\$28,614</u>	<u>\$6,715</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Intensive Supervision  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$57,760	\$57,760	\$57,510	(\$250)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	43,899	52,810	52,682	128
Other	3,993	5,662	4,610	1,052
<i>Total Expenditures</i>	<u>47,892</u>	<u>58,472</u>	<u>57,292</u>	<u>1,180</u>
<i>Net Change in Fund Balance</i>	9,868	(712)	218	930
Fund Balance Beginning of Year	5,995	5,995	5,995	0
Unexpended Prior Year Encumbrances	<u>160</u>	<u>160</u>	<u>160</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,023</u></u>	<u><u>\$5,443</u></u>	<u><u>\$6,373</u></u>	<u><u>\$930</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$228,705	\$228,705	\$185,213	(\$43,492)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	154,656	154,656	148,243	6,413
Materials and Supplies	650	650	650	0
Contract Services	80,000	88,000	41,636	46,364
Other	7,850	7,850	5,495	2,355
<i>Total Expenditures</i>	<u>243,156</u>	<u>251,156</u>	<u>196,024</u>	<u>55,132</u>
<i>Net Change in Fund Balance</i>	(14,451)	(22,451)	(10,811)	11,640
Fund Balance Beginning of Year	117,658	117,658	117,658	0
Unexpended Prior Year Encumbrances	<u>12,403</u>	<u>12,403</u>	<u>12,403</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$115,610</u></u>	<u><u>\$107,610</u></u>	<u><u>\$119,250</u></u>	<u><u>\$11,640</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$180	\$180	\$0	(\$180)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	164,118	175,589	174,322	1,267
Materials and Supplies	10,000	5,425	5,420	5
Contract Services	72,270	75,401	75,401	0
Other	13,950	15,323	15,323	0
Capital Outlay	21,000	26,200	9,598	16,602
<i>Total Expenditures</i>	<u>281,338</u>	<u>297,938</u>	<u>280,064</u>	<u>17,874</u>
<i>Excess of Revenues Under Expenditures</i>	(281,158)	(297,758)	(280,064)	17,694
<b>Other Financing Sources</b>				
Transfers In	280,125	296,725	250,000	(46,725)
<i>Net Change in Fund Balance</i>	(1,033)	(1,033)	(30,064)	(29,031)
Fund Balance Beginning of Year	34,850	34,850	34,850	0
Unexpended Prior Year Encumbrances	43,224	43,224	43,224	0
<i>Fund Balance End of Year</i>	<u>\$77,041</u>	<u>\$77,041</u>	<u>\$48,010</u>	<u>(\$29,031)</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$8,400	\$10,175	\$10,800	\$625
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contract Services	9,200	16,664	14,600	2,064
Other	1,000	1,251	1,000	251
<i>Total Expenditures</i>	10,200	17,915	15,600	2,315
<i>Net Change in Fund Balance</i>	(1,800)	(7,740)	(4,800)	2,940
Fund Balance Beginning of Year	7,738	7,738	7,738	0
Unexpended Prior Year Encumbrances	2,487	2,487	2,487	0
<i>Fund Balance End of Year</i>	\$8,425	\$2,485	\$5,425	\$2,940



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Court Special Projects  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$14,716	\$4,716
Other	0	0	15	15
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>14,731</u>	<u>4,731</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	130	250	134	116
Other	14,618	23,380	14,015	9,365
<i>Total Expenditures</i>	<u>14,748</u>	<u>23,630</u>	<u>14,149</u>	<u>9,481</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,748)	(13,630)	582	14,212
<b>Other Financing Sources:</b>				
Transfers In	0	0	1,000	1,000
<i>Net Change in Fund Balance</i>	(4,748)	(13,630)	1,582	15,212
Fund Balance Beginning of Year	15,085	15,085	15,085	0
Unexpended Prior Year Encumbrances	4,618	4,618	4,618	0
<i>Fund Balance End of Year</i>	<u><u>\$14,955</u></u>	<u><u>\$6,073</u></u>	<u><u>\$21,285</u></u>	<u><u>\$15,212</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Probate Court Special Projects  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$12,000	\$12,000	\$23,638	\$11,638
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	130	130	8	122
Contract Services	11,500	6,000	6,000	0
Other	3,400	28,000	26,876	1,124
<i>Total Expenditures</i>	15,030	34,130	32,884	1,246
<i>Net Change in Fund Balance</i>	(3,030)	(22,130)	(9,246)	12,884
Fund Balance Beginning of Year	25,449	25,449	25,449	0
Unexpended Prior Year Encumbrances	4,008	4,008	4,008	0
<i>Fund Balance End of Year</i>	\$26,427	\$7,327	\$20,211	\$12,884

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Interlock and Alcohol  
Budget Basis  
For the Year Ended December 31, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$200	\$200	\$250	\$50
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Other	<u>200</u>	<u>200</u>	<u>0</u>	<u>200</u>
<i>Net Change in Fund Balance</i>	0	0	250	250
Fund Balance Beginning of Year	<u>325</u>	<u>325</u>	<u>325</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$325</u></u>	<u><u>\$325</u></u>	<u><u>\$575</u></u>	<u><u>\$250</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, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$11	\$11
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	11	11
Fund Balance Beginning of Year	<u>175</u>	<u>175</u>	<u>175</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$175</u></u>	<u><u>\$175</u></u>	<u><u>\$186</u></u>	<u><u>\$11</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Common Pleas Mediation  
Budget Basis  
For the Year Ended December 31, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$75,000	\$75,000	\$59,512	(\$15,488)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	66,346	66,346	63,985	2,361
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	18,000	18,000	9,100	8,900
<i>Total Expenditures</i>	<u>85,346</u>	<u>85,346</u>	<u>74,085</u>	<u>11,261</u>
<i>Net Change in Fund Balance</i>	(10,346)	(10,346)	(14,573)	(4,227)
Fund Balance Beginning of Year	148,543	148,543	148,543	0
Unexpended Prior Year Encumbrances	<u>902</u>	<u>902</u>	<u>902</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$139,099</u></u>	<u><u>\$139,099</u></u>	<u><u>\$134,872</u></u>	<u><u>(\$4,227)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Probation Services  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$15,000	\$15,000	\$7,888	(\$7,112)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	8,289	8,289	3,462	4,827
Materials and Supplies	2,632	1,200	949	251
Contract Services	603	600	507	93
Other	1,000	1,000	1,000	0
<i>Total Expenditures</i>	12,524	11,089	5,918	5,171
<i>Excess of Revenues Over Expenditures</i>	2,476	3,911	1,970	(1,941)
<b>Other Financing Uses</b>				
Transfers Out	(1,000)	(1,000)	0	1,000
<i>Net Change in Fund Balance</i>	1,476	2,911	1,970	(941)
Fund Balance Beginning of Year	4,204	4,204	4,204	0
Unexpended Prior Year Encumbrances	1,250	1,250	1,250	0
<i>Fund Balance End of Year</i>	\$6,930	\$8,365	\$7,424	(\$941)

## 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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Sales Tax	\$600,000	\$600,000	\$600,000	\$0
Other	200,000	200,000	273,137	73,137
<i>Total Revenues</i>	<u>800,000</u>	<u>800,000</u>	<u>873,137</u>	<u>73,137</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	596,506	610,506	605,971	4,535
Materials and Supplies	2,000	2,000	2,000	0
Contract Services	184,773	250,773	237,806	12,967
Other	19,000	19,000	9,000	10,000
<i>Total Expenditures</i>	<u>802,279</u>	<u>882,279</u>	<u>854,777</u>	<u>27,502</u>
<i>Net Change in Fund Balance</i>	(2,279)	(82,279)	18,360	100,639
Fund Balance Beginning of Year	204,424	204,424	204,424	0
Unexpended Prior Year Encumbrances	14,274	14,274	14,274	0
<i>Fund Balance End of Year</i>	<u>\$216,419</u>	<u>\$136,419</u>	<u>\$237,058</u>	<u>\$100,639</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Pre-Sentence Investigation Reporting  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$26,000	\$26,000	\$26,000	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	24,363	25,900	25,430	470
Other	0	27	27	0
Capital Outlay	1,637	833	788	45
<i>Total Expenditures</i>	<u>26,000</u>	<u>26,760</u>	<u>26,245</u>	<u>515</u>
<i>Excess of Revenues Under Expenditures</i>	<u>0</u>	<u>(760)</u>	<u>(245)</u>	<u>515</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	2,890	2,890	0
Advances Out	0	(2,890)	(2,890)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(760)	(245)	515
Fund Balance Beginning of Year	<u>760</u>	<u>760</u>	<u>760</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$760</u></u>	<u><u>\$0</u></u>	<u><u>\$515</u></u>	<u><u>\$515</u></u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
800 System Communication  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Rentals	\$56,000	\$56,000	\$35,992	(\$20,008)
Other	0	0	1,415	1,415
<i>Total Revenues</i>	<u>56,000</u>	<u>56,000</u>	<u>37,407</u>	<u>(18,593)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	61,608	68,739	64,372	4,367
Materials and Supplies	4,000	4,000	2,000	2,000
Contract Services	176,000	168,900	163,746	5,154
Other	23,000	23,000	22,000	1,000
Capital Outlay	0	15,000	16,575	(1,575)
<i>Total Expenditures</i>	<u>264,608</u>	<u>279,639</u>	<u>268,693</u>	<u>10,946</u>
<i>Excess of Revenues Under Expenditures</i>	(208,608)	(223,639)	(231,286)	(7,647)
<b>Other Financing Sources</b>				
Transfers In	216,215	216,215	216,215	0
<i>Net Change in Fund Balance</i>	7,607	(7,424)	(15,071)	(7,647)
Fund Balance Beginning of Year	29,441	29,441	29,441	0
Unexpended Prior Year Encumbrances	8,633	8,633	8,633	0
<i>Fund Balance End of Year</i>	<u>\$45,681</u>	<u>\$30,650</u>	<u>\$23,003</u>	<u>(\$7,647)</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Motor Vehicle License Tax	\$450,000	\$450,000	\$454,322	\$4,322
Charges for Services	16,100	16,100	11,740	(4,360)
Fines and Forfeitures	57,500	57,500	46,545	(10,955)
Intergovernmental	4,962,000	5,412,000	5,486,534	74,534
Interest	300	300	258	(42)
Other	20,800	20,800	12,818	(7,982)
<i>Total Revenues</i>	<u>5,506,700</u>	<u>5,956,700</u>	<u>6,012,217</u>	<u>55,517</u>
<b>Expenditures</b>				
Current:				
Public Works				
Personal Services	4,032,661	4,083,161	4,029,846	53,315
Materials and Supplies	533,000	627,800	626,004	1,796
Contract Services	253,000	228,000	207,671	20,329
Other	626,039	1,289,439	1,230,659	58,780
Capital Outlay	349,000	741,200	706,193	35,007
<i>Total Expenditures</i>	<u>5,793,700</u>	<u>6,969,600</u>	<u>6,800,373</u>	<u>169,227</u>
<i>Excess of Revenues Under Expenditures</i>	(287,000)	(1,012,900)	(788,156)	224,744
<b>Other Financing Sources</b>				
Transfers In	287,000	627,000	642,000	15,000
<i>Net Change in Fund Balance</i>	0	(385,900)	(146,156)	239,744
Fund Balance Beginning of Year	385,934	385,934	385,934	0
Unexpended Prior Year Encumbrances	7,239	7,239	7,239	0
<i>Fund Balance End of Year</i>	<u>\$393,173</u>	<u>\$7,273</u>	<u>\$247,017</u>	<u>\$239,744</u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Ditch Maintenance  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$500	\$500	\$219	(\$281)
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	11,146	12,638	0	12,638
<i>Net Change in Fund Balance</i>	(10,646)	(12,138)	219	12,357
Fund Balance Beginning of Year	12,420	12,420	12,420	0
<i>Fund Balance End of Year</i>	\$1,774	\$282	\$12,639	\$12,357

## 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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$14,500	\$14,500	\$9,833	(\$4,667)
Licenses and Permits	150,000	150,000	106,343	(43,657)
Fines and Forfeitures	12,000	12,000	7,143	(4,857)
Contributions and Donations	51,000	51,000	75,893	24,893
Other	20,000	20,000	16,974	(3,026)
<i>Total Revenues</i>	<u>247,500</u>	<u>247,500</u>	<u>216,186</u>	<u>(31,314)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	203,925	203,958	191,196	12,762
Materials and Supplies	27,000	21,000	20,257	743
Contract Services	5,000	5,000	1,996	3,004
Other	35,800	27,297	24,797	2,500
Capital Outlay	6,250	250	150	100
Claims	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>278,975</u>	<u>258,505</u>	<u>238,396</u>	<u>20,109</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(31,475)</u>	<u>(11,005)</u>	<u>(22,210)</u>	<u>(11,205)</u>
<b>Other Financing Sources (Uses):</b>				
Advances In	0	0	20,000	(20,000)
Advance Out	0	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(20,000)</u>	<u>0</u>	<u>(20,000)</u>
<i>Net Change in Fund Balance</i>	(31,475)	(31,005)	(22,210)	(31,205)
Fund Balance Beginning of Year	53,940	53,940	53,940	0
Unexpended Prior Year Encumbrances	4,342	4,342	4,342	0
<i>Fund Balance End of Year</i>	<u><u>\$26,807</u></u>	<u><u>\$27,277</u></u>	<u><u>\$36,072</u></u>	<u><u>(\$31,205)</u></u>

**Geauga County, Ohio**

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

*EPA Water Pollution*

*Budget Basis*

*For the Year Ended December 31, 2013*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Mental Health  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$3,093,918	\$3,100,241	\$3,088,609	(\$11,632)
Intergovernmental	1,542,106	2,807,852	2,864,714	56,862
Other	135,050	135,050	130,349	(4,701)
<i>Total Revenues</i>	<u>4,771,074</u>	<u>6,043,143</u>	<u>6,083,672</u>	<u>40,529</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	445,414	503,157	489,192	13,965
Materials and Supplies	9,500	9,500	8,101	1,399
Contract Services	4,631,110	6,142,092	6,098,167	43,925
Other	86,000	99,000	83,024	15,976
Capital Outlay	15,000	15,000	15,000	0
<i>Total Expenditures</i>	<u>5,187,024</u>	<u>6,768,749</u>	<u>6,693,484</u>	<u>75,265</u>
<i>Excess of Revenues Under Expenditures</i>	(415,950)	(725,606)	(609,812)	115,794
<b>Other Financing Sources</b>				
Transfers In	416,000	416,000	416,420	420
<i>Net Change in Fund Balance</i>	50	(309,606)	(193,392)	116,214
Fund Balance Beginning of Year	2,094,441	2,094,441	2,094,441	0
Unexpended Prior Year Encumbrances	151,992	151,992	151,992	0
<i>Fund Balance End of Year</i>	<u><u>\$2,246,483</u></u>	<u><u>\$1,936,827</u></u>	<u><u>\$2,053,041</u></u>	<u><u>\$116,214</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,804,785	\$1,808,474	\$1,807,325	(\$1,149)
Intergovernmental	1,472,177	1,472,670	2,055,039	582,369
Contributions and Donations	2,000	2,000	10,587	8,587
Other	66,757	66,757	81,394	14,637
<i>Total Revenues</i>	<u>3,345,719</u>	<u>3,349,901</u>	<u>3,954,345</u>	<u>604,444</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	20,320	21,633	20,201	1,432
Contract Services	3,007,760	4,429,675	4,203,631	226,044
Other	35,000	179,035	179,035	0
Grants	440,700	505,298	354,044	151,254
<i>Total Expenditures</i>	<u>3,503,780</u>	<u>5,135,641</u>	<u>4,756,911</u>	<u>378,730</u>
<i>Excess of Revenues Under Expenditures</i>	(158,061)	(1,785,740)	(802,566)	983,174
<b>Other Financing Sources</b>				
Transfers In	218,943	218,943	41,213	(177,730)
<i>Net Change in Fund Balance</i>	60,882	(1,566,797)	(761,353)	805,444
Fund Balance Beginning of Year	1,854,805	1,854,805	1,854,805	0
Unexpended Prior Year Encumbrances	473,813	473,813	473,813	0
<i>Fund Balance End of Year</i>	<u><u>\$2,389,500</u></u>	<u><u>\$761,821</u></u>	<u><u>\$1,567,265</u></u>	<u><u>\$805,444</u></u>

## Geauga County, Ohio

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

### *Child Support Enforcement*

*Budget Basis*

*For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$320,000	\$320,000	\$350,222	\$30,222
Intergovernmental	712,000	712,000	571,612	(140,388)
Other	0	0	375	375
<i>Total Revenues</i>	<u>1,032,000</u>	<u>1,032,000</u>	<u>922,209</u>	<u>(109,791)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	639,956	639,956	610,265	29,691
Contract Services	387,544	487,544	334,691	152,853
Other	4,500	10,500	9,481	1,019
<i>Total Expenditures</i>	<u>1,032,000</u>	<u>1,138,000</u>	<u>954,437</u>	<u>183,563</u>
<i>Net Change in Fund Balance</i>	0	(106,000)	(32,228)	73,772
Fund Balance Beginning of Year	953,510	953,510	953,510	0
Unexpended Prior Year Encumbrances	3,810	3,810	3,810	0
<i>Fund Balance End of Year</i>	<u><u>\$957,320</u></u>	<u><u>\$851,320</u></u>	<u><u>\$925,092</u></u>	<u><u>\$73,772</u></u>



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Transportation Administration  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$485,000	\$485,000	\$350,515	(\$134,485)
Intergovernmental	842,944	842,944	926,785	83,841
Other	18,000	131,900	143,841	11,941
<i>Total Revenues</i>	<u>1,345,944</u>	<u>1,459,844</u>	<u>1,421,141</u>	<u>(38,703)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	988,384	1,035,966	1,032,234	3,732
Materials and Supplies	2,300	2,300	1,973	327
Other	386,000	474,000	462,984	11,016
<i>Total Expenditures</i>	<u>1,376,684</u>	<u>1,512,266</u>	<u>1,497,191</u>	<u>15,075</u>
<i>Excess of Revenues Under Expenditures</i>	(30,740)	(52,422)	(76,050)	(23,628)
<b>Other Financing Sources</b>				
Transfers In	53,045	53,045	53,045	0
<i>Net Change in Fund Balance</i>	22,305	623	(23,005)	(23,628)
Fund Balance Beginning of Year	40,888	40,888	40,888	0
Unexpended Prior Year Encumbrances	12,376	12,376	12,376	0
<i>Fund Balance End of Year</i>	<u><u>\$75,569</u></u>	<u><u>\$53,887</u></u>	<u><u>\$30,259</u></u>	<u><u>(\$23,628)</u></u>

## Geauga County, Ohio

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

#### *Aging*

#### *Budget Basis*

*For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,578,266	\$2,583,535	\$2,581,890	(\$1,645)
Intergovernmental	676,802	677,507	681,018	3,511
Contributions and Donations	87,000	87,000	85,739	(1,261)
Other	136,000	136,000	98,283	(37,717)
<i>Total Revenues</i>	<u>3,478,068</u>	<u>3,484,042</u>	<u>3,446,930</u>	<u>(37,112)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,572,737	1,547,210	1,542,111	5,099
Contract Services	423,000	451,700	451,555	145
Other	1,204,300	1,418,656	1,392,517	26,139
Capital Outlay	45,700	39,700	38,847	853
<i>Total Expenditures</i>	<u>3,245,737</u>	<u>3,457,266</u>	<u>3,425,030</u>	<u>32,236</u>
<i>Net Change in Fund Balance</i>	232,331	26,776	21,900	(4,876)
Fund Balance Beginning of Year	1,839,016	1,839,016	1,839,016	0
Unexpended Prior Year Encumbrances	86,582	86,582	86,582	0
<i>Fund Balance End of Year</i>	<u>\$2,157,929</u>	<u>\$1,952,374</u>	<u>\$1,947,498</u>	<u>(\$4,876)</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$260,000	\$260,000	\$275,755	\$15,755
Contributions and Donations	2,500	2,500	3,766	1,266
Other	1,000	1,000	498	(502)
<i>Total Revenues</i>	<u>263,500</u>	<u>263,500</u>	<u>280,019</u>	<u>16,519</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	491,459	511,622	507,840	3,782
Materials and Supplies	48,000	48,000	47,497	503
Contract Services	47,000	42,300	40,916	1,384
Other	11,000	11,000	10,913	87
Capital Outlay	1,000	1,000	1,000	0
<i>Total Expenditures</i>	<u>598,459</u>	<u>613,922</u>	<u>608,166</u>	<u>5,756</u>
<i>Excess of Revenues Under Expenditures</i>	(334,959)	(350,422)	(328,147)	22,275
<b>Other Financing Sources</b>				
Transfers In	344,286	344,286	300,000	(44,286)
<i>Net Change in Fund Balance</i>	9,327	(6,136)	(28,147)	(22,011)
Fund Balance Beginning of Year	45,103	45,103	45,103	0
Unexpended Prior Year Encumbrances	6,090	6,090	6,090	0
<i>Fund Balance End of Year</i>	<u>\$60,520</u>	<u>\$45,057</u>	<u>\$23,046</u>	<u>(\$22,011)</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$2,149,000	\$2,149,000	\$1,824,087	(\$324,913)
Contributions and Donations	300,000	300,000	227,820	(72,180)
Other	75,000	75,000	120,719	45,719
<i>Total Revenues</i>	<u>2,524,000</u>	<u>2,524,000</u>	<u>2,172,626</u>	<u>(351,374)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	1,530,657	1,472,515	1,364,905	107,610
Materials and Supplies	55,500	94,100	87,071	7,029
Contract Services	532,434	735,434	690,582	44,852
Other	410,000	538,168	511,912	26,256
Capital Outlay	66,000	86,000	73,460	12,540
<i>Total Expenditures</i>	<u>2,594,591</u>	<u>2,926,217</u>	<u>2,727,930</u>	<u>198,287</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(70,591)</u>	<u>(402,217)</u>	<u>(555,304)</u>	<u>(153,087)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	91,157	91,157	91,157	0
Transfers Out	(20,566)	(20,566)	(20,566)	0
<i>Total Other Financing Sources (Uses)</i>	<u>70,591</u>	<u>70,591</u>	<u>70,591</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(331,626)	(484,713)	(153,087)
Fund Balance Beginning of Year	837,094	837,094	837,094	0
Unexpended Prior Year Encumbrances	142,567	142,567	142,567	0
<i>Fund Balance End of Year</i>	<u>\$979,661</u>	<u>\$648,035</u>	<u>\$494,948</u>	<u>(\$153,087)</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, 2013*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Municipal Road Tax  
Budget Basis  
For the Year Ended December 31, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	\$95,000	\$95,000	\$118,495	\$23,495
<b>Expenditures</b>				
Current:				
Public Works:				
Other	<u>95,000</u>	<u>567,000</u>	<u>50,000</u>	<u>517,000</u>
<i>Net Change in Fund Balance</i>	0	(472,000)	68,495	540,495
Fund Balance Beginning of Year	<u>472,590</u>	<u>472,590</u>	<u>472,590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$472,590</u></u>	<u><u>\$590</u></u>	<u><u>\$541,085</u></u>	<u><u>\$540,495</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Library Resources  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$167,000	\$167,000	\$137,482	(\$29,518)
Other	1,000	3,320	3,035	(285)
<i>Total Revenues</i>	<u>168,000</u>	<u>170,320</u>	<u>140,517</u>	<u>(29,803)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	50,893	50,893	50,850	43
Contract Services	110,000	110,000	107,261	2,739
Other	6,000	6,000	5,000	1,000
Capital Outlay	0	2,320	2,320	0
<i>Total Expenditures</i>	<u>166,893</u>	<u>169,213</u>	<u>165,431</u>	<u>3,782</u>
<i>Net Change in Fund Balance</i>	1,107	1,107	(24,914)	(26,021)
Fund Balance Beginning of Year	94,503	94,503	94,503	0
Unexpended Prior Year Encumbrances	12,817	12,817	12,817	1
<i>Fund Balance End of Year</i>	<u><u>\$108,427</u></u>	<u><u>\$108,427</u></u>	<u><u>\$82,406</u></u>	<u><u>(\$26,020)</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Board of Elections - Recount  
Budget Basis  
For the Year Ended December 31, 2013*

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



## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Wetland Mitigation Bank  
Budget Basis  
For the Year Ended December 31, 2013*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$9,113	\$9,113
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	9,113	9,113
Fund Balance Beginning of Year	<u>51,013</u>	<u>51,013</u>	<u>51,013</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,013</u></u>	<u><u>\$51,013</u></u>	<u><u>\$60,126</u></u>	<u><u>\$9,114</u></u>

## Geauga County, Ohio

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

#### **DARE Grant**

*Budget Basis*

*For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$38,926	\$38,926	\$39,673	\$747
Other	15,000	15,000	2,300	(12,700)
<i>Total Revenues</i>	53,926	53,926	41,973	(11,953)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	55,406	55,406	23,466	31,940
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,480)	(1,480)	18,507	19,987
<b>Other Financing Sources</b>				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	3,520	3,520	18,507	14,987
Fund Balance Beginning of Year	34,472	34,472	34,472	0
<i>Fund Balance End of Year</i>	\$37,992	\$37,992	\$52,979	\$14,987

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Violence Prevention  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$138,774	\$138,774	\$140,776	\$2,002
Other	16,000	16,000	16,645	645
<i>Total Revenues</i>	<u>154,774</u>	<u>154,774</u>	<u>157,421</u>	<u>2,647</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	178,446	201,767	190,912	10,855
Materials and Supplies	1,500	1,500	250	1,250
Other	17,888	20,588	19,588	1,000
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>197,834</u>	<u>223,855</u>	<u>210,750</u>	<u>13,105</u>
<i>Excess of Revenues Under Expenditures</i>	(43,060)	(69,081)	(53,329)	15,752
<b>Other Financing Sources</b>				
Transfers In	43,500	43,500	40,870	(2,630)
<i>Net Change in Fund Balance</i>	440	(25,581)	(12,459)	13,122
Fund Balance Beginning of Year	103,891	103,891	103,891	0
Unexpended Prior Year Encumbrances	6	6	6	0
<i>Fund Balance End of Year</i>	<u>\$104,337</u>	<u>\$78,316</u>	<u>\$91,438</u>	<u>\$13,122</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$9,500	\$9,500	\$9,917	\$417
Other	0	0	375	375
<i>Total Revenues</i>	<u>9,500</u>	<u>9,500</u>	<u>10,292</u>	<u>792</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Contract Services	16,250	16,250	15,500	750
Other	3,000	3,000	2,700	300
<i>Total Expenditures</i>	<u>19,250</u>	<u>19,250</u>	<u>18,200</u>	<u>1,050</u>
<i>Excess of Revenues Under Expenditures</i>	(9,750)	(9,750)	(7,908)	1,842
<b>Other Financing Sources</b>				
Transfers In	9,750	9,750	9,250	500
<i>Net Change in Fund Balance</i>	0	0	1,342	2,342
Fund Balance Beginning of Year	2,111	2,111	2,111	0
Unexpended Prior Year Encumbrances	633	633	633	0
<i>Fund Balance End of Year</i>	<u><u>\$2,744</u></u>	<u><u>\$2,744</u></u>	<u><u>\$4,086</u></u>	<u><u>\$2,342</u></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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$2,700	\$2,700	\$3,475	\$775
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	200	200	0	200
Materials and Supplies	500	500	0	500
Other	2,000	2,000	1,700	300
<i>Total Expenditures</i>	<u>2,700</u>	<u>2,700</u>	<u>1,700</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	0	0	1,775	1,775
Fund Balance Beginning of Year	11,897	11,897	11,897	0
Unexpended Prior Year Encumbrances	983	983	983	0
<i>Fund Balance End of Year</i>	<u>\$12,880</u>	<u>\$12,880</u>	<u>\$14,655</u>	<u>\$1,775</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, 2013*

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

# Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Juvenile Indigent Drivers  
Budget Basis  
For the Year Ended December 31, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Charges for Services	\$400	\$400	\$661	\$261
Other	<u>500</u>	<u>500</u>	<u>23</u>	<u>(477)</u>
<i>Total Revenues</i>	900	900	684	(216)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	900	900	684	(216)
<b>Other Financing Uses</b>				
Transfers Out	<u>(700)</u>	<u>(700)</u>	<u>0</u>	<u>700</u>
<i>Net Change in Fund Balance</i>	200	200	684	484
Fund Balance Beginning of Year	<u>5,258</u>	<u>5,258</u>	<u>5,258</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,458</u>	<u>\$5,458</u>	<u>\$5,942</u>	<u>\$484</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$110,000	\$110,000	\$145,735	\$35,735
<b>Expenditures</b>				
Current:				
Public Safety				
Materials and Supplies	110,000	117,000	109,795	7,205
<i>Net Change in Fund Balance</i>	0	(7,000)	35,940	42,940
Fund Balance Beginning of Year	63,850	63,850	63,850	0
Unexpended Prior Year Encumbrances	6,111	6,111	6,111	0
<i>Fund Balance End of Year</i>	<u>\$69,961</u>	<u>\$62,961</u>	<u>\$105,901</u>	<u>\$42,940</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, 2013*

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$2,000	\$2,000	\$1,110	(\$890)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,000	2,000	1,110	(890)
Fund Balance Beginning of Year	<u>25,794</u>	<u>25,794</u>	<u>25,794</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,794</u></u>	<u><u>\$27,794</u></u>	<u><u>\$26,904</u></u>	<u><u>(\$890)</u></u>

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Sheriff K-9 Unit  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Contributions and Donations	\$1,000	\$1,000	\$6,433	\$5,433
<b>Expenditures</b>				
Current:				
Public Safety				
Other	15,000	15,000	12,000	3,000
<i>Net Change in Fund Balance</i>	(14,000)	(14,000)	(5,567)	8,433
Fund Balance Beginning of Year	22,734	22,734	22,734	0
Unexpended Prior Year Encumbrances	1,939	1,939	1,939	0
<i>Fund Balance End of Year</i>	<u>\$10,673</u>	<u>\$10,673</u>	<u>\$19,106</u>	<u>\$8,433</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$27,535	\$27,535	\$27,535	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	21,956	27,280	27,002	278
Other	681	811	398	413
<i>Total Expenditures</i>	22,637	28,091	27,400	691
<i>Net Change in Fund Balance</i>	4,898	(556)	135	691
Fund Balance Beginning of Year	1,971	1,971	1,971	0
Unexpended Prior Year Expenditures	99	99	99	0
<i>Fund Balance End of Year</i>	\$6,968	\$1,514	\$2,205	\$691

## 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, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$15,167	\$15,167
Other	<u>9,000</u>	<u>9,000</u>	<u>12,000</u>	<u>3,000</u>
<i>Total Revenues</i>	9,000	9,000	27,167	18,167
<b>Expenditures</b>				
Current:				
Public Safety				
Capital Outlay	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	8,167	18,167
Fund Balance Beginning of Year	<u>10,505</u>	<u>10,505</u>	<u>10,505</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$505</u></u>	<u><u>\$505</u></u>	<u><u>\$18,672</u></u>	<u><u>\$18,167</u></u>

**Geauga County, Ohio**

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Law Enforcement Assistance  
Budget Basis  
For the Year Ended December 31, 2013*

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

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Concealed Handgun  
Budget Basis  
For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$80,000	\$80,000	\$194,691	\$114,691
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	38,031	48,031	39,306	8,725
Materials and Supplies	5,000	10,000	4,435	5,565
Other	35,000	95,000	85,953	9,047
<i>Total Expenditures</i>	78,031	153,031	129,694	23,337
<i>Net Change in Fund Balance</i>	1,969	(73,031)	64,997	138,028
Fund Balance Beginning of Year	90,618	90,618	90,618	0
Unexpended Prior Year Expenditures	503	503	503	0
<i>Fund Balance End of Year</i>	\$93,090	\$18,090	\$156,118	\$138,028

**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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$40,000	\$40,000	\$0	(\$40,000)
Other	19,970	19,970	0	(19,970)
<i>Total Revenues</i>	59,970	59,970	0	(59,970)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	78,280	100	85	15
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,310)	59,870	(85)	(59,985)
<b>Other Financing Sources</b>				
Transfers In	20,000	20,000	0	20,000
<i>Net Change in Fund Balance</i>	1,690	79,870	(85)	(79,955)
Fund Balance Beginning of Year	121	121	121	0
<i>Fund Balance End of Year</i>	<u>\$1,811</u>	<u>\$79,991</u>	<u>\$36</u>	<u>(\$79,955)</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$517,203	\$517,203	\$464,614	(\$52,589)
<b>Expenditures</b>				
Current:				
Human Services				
Contract Services	446,203	446,203	433,253	12,950
<i>Excess of Revenues Over Expenditures</i>	71,000	71,000	31,361	(39,639)
<b>Other Financing Uses</b>				
Transfers Out	(15,000)	(15,000)	0	15,000
<i>Net Change in Fund Balance</i>	56,000	56,000	31,361	(24,639)
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$56,000</u>	<u>\$56,000</u>	<u>\$31,361</u>	<u>(\$24,639)</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$48,000	\$48,000	\$69,148	\$21,148
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	72,500	72,500	72,049	451
Other	9,840	7,500	1,999	5,501
<i>Total Expenditures</i>	82,340	80,000	74,048	5,952
<i>Net Change in Fund Balance</i>	(34,340)	(32,000)	(4,900)	27,100
Fund Balance Beginning of Year	113,425	113,425	113,425	0
Unexpended Prior Year Encumbrances	17,829	17,829	17,829	0
<i>Fund Balance End of Year</i>	\$96,914	\$99,254	\$126,354	\$27,100

## 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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$450,000	\$450,000	\$494,722	\$44,722
Other	0	0	60	60
<i>Total Revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>494,782</u>	<u>44,782</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	379,936	388,126	388,126	0
Materials and Supplies	15,000	15,000	10,000	5,000
Other	10,500	10,500	7,561	2,939
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>406,436</u>	<u>414,626</u>	<u>405,687</u>	<u>8,939</u>
<i>Net Change in Fund Balance</i>	43,564	35,374	89,095	53,721
Fund Balance Beginning of Year	811,430	811,430	811,430	0
Unexpended Prior Year Encumbrances	1,800	1,800	1,800	0
<i>Fund Balance End of Year</i>	<u><u>\$856,794</u></u>	<u><u>\$848,604</u></u>	<u><u>\$902,325</u></u>	<u><u>\$53,721</u></u>

## Geauga County, Ohio

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

#### *Debt Service*

##### *Budget Basis*

*For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Special Assessments	\$400,000	\$400,000	\$361,536	(\$38,464)
<b>Expenditures</b>				
Debt Service:				
Bond Retirement				
Principal Retirement	507,018	507,018	373,154	133,864
Interest and Fiscal Charges	73,148	73,148	70,145	3,003
Note Retirement				
Principal Retirement	1,562,000	5,565,000	5,565,000	0
Interest and Fiscal Charges	50,566	75,566	75,558	8
Mortgage Revenue Bond				
Interest and Fiscal Charges	406	406	0	406
<i>Total Expenditures</i>	<u>2,193,138</u>	<u>6,221,138</u>	<u>6,083,857</u>	<u>137,281</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,793,138)</u>	<u>(5,821,138)</u>	<u>(5,722,321)</u>	<u>98,817</u>
<b>Other Financing Sources</b>				
General Obligation Notes Issued	1,000,000	4,000,000	4,000,000	0
Premium on General Obligation Notes Issued	0	0	24,000	24,000
Transfers In	115,406	115,406	667,329	551,923
<i>Total Other Financing Sources</i>	<u>1,115,406</u>	<u>4,115,406</u>	<u>4,691,329</u>	<u>575,923</u>
<i>Net Change in Fund Balance</i>	<u>(677,732)</u>	<u>(1,705,732)</u>	<u>(1,030,992)</u>	<u>674,740</u>
Fund Balances Beginning of Year	<u>3,159,470</u>	<u>3,159,470</u>	<u>3,159,470</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$2,481,738</u>	<u>\$1,453,738</u>	<u>\$2,128,478</u>	<u>\$674,740</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$598,585	\$1,093,335	\$625,897	(\$467,438)
Interest	500	500	512	12
Other	100,000	575,000	434,468	(140,532)
<i>Total Revenues</i>	<u>699,085</u>	<u>1,668,835</u>	<u>1,060,877</u>	<u>(607,958)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	348,500	3,590,500	3,403,480	187,020
Other	0	10,000	0	10,000
Capital Outlay	631,750	307,250	305,720	1,530
<i>Total Expenditures</i>	<u>980,250</u>	<u>3,907,750</u>	<u>3,709,200</u>	<u>198,550</u>
<i>Excess of Revenues Under Expenditures</i>	(281,165)	(2,238,915)	(2,648,323)	(409,408)
<b>Other Financing Sources</b>				
Transfers In	233,165	1,833,165	1,811,679	(21,486)
<i>Net Change in Fund Balance</i>	(48,000)	(405,750)	(836,644)	(430,894)
Fund Balance Beginning of Year	1,312,146	1,312,146	1,312,146	0
Unexpended Prior Year Encumbrances	73,938	73,938	73,938	0
<i>Fund Balance End of Year</i>	<u>\$1,338,084</u>	<u>\$980,334</u>	<u>\$549,440</u>	<u>(\$430,894)</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$40,000	\$40,000	\$41,323	\$1,323
Fines and Forfeitures	51,000	51,000	56,884	5,884
Other	0	0	973	973
<i>Total Revenues</i>	<u>91,000</u>	<u>91,000</u>	<u>99,180</u>	<u>8,180</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Other	6,000	6,000	2,200	3,800
Capital Outlay	85,000	135,300	120,205	15,095
<i>Total Expenditures</i>	<u>91,000</u>	<u>141,300</u>	<u>122,405</u>	<u>18,895</u>
<i>Excess of Revenues Under Expenditures</i>	0	(50,300)	(23,225)	27,075
<b>Other Financing Sources</b>				
Transfers In	0	19,000	19,000	0
<i>Net Change in Fund Balance</i>	0	(31,300)	(4,225)	27,075
Fund Balance Beginning of Year	297,484	297,484	297,484	0
Unexpended Prior Year Encumbrances	5,368	5,368	5,368	0
<i>Fund Balance End of Year</i>	<u>\$302,852</u>	<u>\$271,552</u>	<u>\$298,627</u>	<u>\$27,075</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$2,710,625	\$2,737,751	\$2,760,791	\$23,040
Intergovernmental	1,527,421	1,531,050	1,529,124	(1,926)
Other	0	0	31,450	31,450
<i>Total Revenues</i>	<u>4,238,046</u>	<u>4,268,801</u>	<u>4,321,365</u>	<u>52,564</u>
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	14,420	85,580
Contract Services	450,000	590,000	570,545	19,455
Capital Outlay	3,588,046	4,402,015	3,808,147	593,868
<i>Total Expenditures</i>	<u>4,138,046</u>	<u>5,092,015</u>	<u>4,393,112</u>	<u>698,903</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	100,000	(823,214)	(71,747)	751,467
<b>Other Financing Uses</b>				
Transfers Out	(100,000)	(527,000)	(527,000)	0
<i>Net Change in Fund Balance</i>	0	(1,350,214)	(598,747)	751,467
Fund Balance Beginning of Year	<u>1,350,214</u>	<u>1,350,214</u>	<u>1,350,214</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,350,214</u>	<u>\$0</u>	<u>\$751,467</u>	<u>\$751,467</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$0	\$0	\$9,100	\$9,100
<b>Expenditures</b>				
Current:				
Public Works				
Contract Services	21,100	21,100	19,717	1,383
Other	60,000	24,410	15,000	9,410
Capital Outlay	171,000	300,388	48,107	252,281
<i>Total Expenditures</i>	<u>252,100</u>	<u>345,898</u>	<u>82,824</u>	<u>263,074</u>
<i>Excess of Revenues Under Expenditures</i>	(252,100)	(345,898)	(73,724)	272,174
<b>Other Financing Sources</b>				
Transfers In	241,000	241,000	110,000	(131,000)
<i>Net Change in Fund Balance</i>	(11,100)	(104,898)	36,276	141,174
Fund Balance Beginning of Year	230,386	230,386	230,386	0
Unexpended Prior Year Encumbrances	13,678	13,678	13,678	0
<i>Fund Balance End of Year</i>	<u>\$232,964</u>	<u>\$139,166</u>	<u>\$280,340</u>	<u>\$141,174</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, 2013*

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$0	\$0	\$137	\$137
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	137	137
Fund Balance Beginning of Year	<u>289,558</u>	<u>289,558</u>	<u>289,558</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$289,558</u></u>	<u><u>\$289,558</u></u>	<u><u>\$289,695</u></u>	<u><u>\$137</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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$866,000	\$866,000	\$396,742	(\$469,258)
Interest	700	700	23	(677)
Other	187,500	187,500	24,249	(163,251)
<i>Total Revenues</i>	1,054,200	1,054,200	421,014	(633,186)
<b>Expenditures</b>				
Current:				
Public Works				
Capital Outlay	1,251,400	469,400	279,629	189,771
<i>Excess of Revenues Over (Under) Expenditures</i>	(197,200)	584,800	141,385	(443,415)
<b>Other Financing Sources (Uses)</b>				
Transfers In	220,000	220,000	0	(220,000)
Transfers Out	(52,600)	(12,600)	0	12,600
<i>Total Other Financing Sources (Uses)</i>	167,400	207,400	0	(207,400)
<i>Net Change in Fund Balance</i>	(29,800)	792,200	141,385	(650,815)
Fund Balance Beginning of Year	151,999	151,999	151,999	0
Unexpended Prior Year Encumbrances	1,003	1,003	1,003	0
<i>Fund Balance End of Year</i>	\$123,202	\$945,202	\$294,387	(\$650,815)

## 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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$195,452	\$547,040	\$544,644	(\$2,396)
Other	0	0	84,234	84,234
<i>Total Revenues</i>	195,452	547,040	628,878	81,838
<b>Expenditures</b>				
Current:				
Human Services				
Capital Outlay	244,316	762,775	738,193	24,582
<i>Excess of Revenues Under Expenditures</i>	(48,864)	(215,735)	(109,315)	106,420
<b>Other Financing Sources</b>				
Transfers In	48,863	92,248	0	(92,248)
<i>Net Change in Fund Balance</i>	(1)	(123,487)	(109,315)	14,172
Fund Balance Beginning of Year	133,972	133,972	133,972	0
<i>Fund Balance End of Year</i>	\$133,971	\$10,485	\$24,657	\$14,172

## Geauga County, Ohio

*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Courthouse Donations  
Budget Basis  
For the Year Ended December 31, 2013*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Capital Outlay	<u>45,000</u>	<u>45,000</u>	<u>0</u>	<u>45,000</u>
<i>Net Change in Fund Balance</i>	(45,000)	(45,000)	0	45,000
Fund Balance Beginning of Year	414,150	414,150	414,150	0
Unexpended Prior Year Encumbrances	<u>5,323</u>	<u>5,323</u>	<u>5,323</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$374,473</u></u>	<u><u>\$374,473</u></u>	<u><u>\$419,473</u></u>	<u><u>\$45,000</u></u>

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# Statistical Section

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## Statistical Section

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

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

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

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$171,164,092	\$165,254,485	\$165,455,274	\$157,038,178
Restricted for:				
Capital Projects	6,074,657	7,985,917	6,097,652	8,474,720
Debt Service	2,806,799	3,458,624	1,609,318	1,416,544
911 Program	114,252	162,400	0	0
Mental Health	3,544,212	3,371,140	2,996,580	3,382,876
Children's Services	2,790,005	2,729,957	3,197,832	3,048,101
Public Assistance	865,100	800,508	463,199	393,651
Developmental Disabilities	7,958,512	10,200,493	9,285,615	7,365,166
MRDD	0	0	0	0
Aging	2,288,029	2,101,516	1,872,995	954,767
Community Development Programs	3,579,751	3,891,484	3,342,345	3,766,324
Revolving Loan	0	0	0	0
Real Estate Assessment	1,710,941	1,632,269	1,488,654	1,288,529
Delinquent Tax	1,155,001	1,183,796	1,137,755	1,061,306
Motor Vehicle License	2,707,128	2,648,004	2,768,360	3,096,202
Other Purposes	3,247,598	2,969,067	2,843,836	3,617,893
Unrestricted	14,928,737	10,752,876	12,143,146	10,241,479
<i>Total Governmental Activities Net Position</i>	<u>224,934,814</u>	<u>219,142,536</u>	<u>214,702,561</u>	<u>205,145,736</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	21,916,489	21,677,955	20,561,770	21,588,719
Unrestricted	6,009,462	5,799,977	6,083,189	5,285,684
<i>Total Business-Type Activities Net Position</i>	<u>27,925,951</u>	<u>27,477,932</u>	<u>26,644,959</u>	<u>26,874,403</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	193,080,581	186,932,440	186,017,044	178,626,897
Restricted	38,841,985	43,135,175	37,104,141	37,866,079
Unrestricted	20,938,199	16,552,853	18,226,335	15,527,163
<i>Total Primary Government Net Position</i>	<u>\$252,860,765</u>	<u>\$246,620,468</u>	<u>\$241,347,520</u>	<u>\$232,020,139</u>



2009	2008	2007	2006	2005	2004
\$153,951,551	\$151,545,480	\$149,708,384	\$143,520,704	\$137,923,002	\$124,672,960
8,092,959	8,091,604	8,254,037	7,992,996	6,035,499	8,267,941
1,840,106	1,181,726	1,758,433	803,501	1,054,453	1,301,913
0	303,379	253,087	244,315	319,589	1,128,312
3,380,247	4,625,550	5,062,573	5,106,147	4,658,091	2,684,469
2,320,476	2,243,095	1,794,302	1,477,530	1,199,639	603,429
244,068	43,377	228,127	174,944	225,520	0
7,199,881	0	0	0	0	0
0	6,971,361	4,823,118	4,965,105	3,224,662	855,245
970,393	952,468	861,177	754,051	579,215	494,938
4,059,209	0	0	0	0	0
0	3,581,687	3,464,363	3,519,229	3,650,717	3,976,571
1,218,910	1,107,363	707,577	808,063	933,432	0
959,766	847,645	728,074	978,307	517,456	0
2,797,099	3,633,407	4,385,728	4,370,379	4,248,544	0
4,286,373	3,742,639	3,457,569	3,472,924	3,469,519	11,011,522
10,139,703	11,807,844	11,064,105	11,101,021	10,344,229	8,045,969
201,460,741	200,678,625	196,550,654	189,289,216	178,383,567	163,043,269
18,468,129	18,506,480	16,649,338	16,299,185	9,268,828	14,630,154
4,183,083	4,239,963	4,384,430	4,088,482	5,142,832	4,854,351
22,651,212	22,746,443	21,033,768	20,387,667	14,411,660	19,484,505
172,419,680	170,051,960	166,357,722	159,819,889	147,191,830	139,303,114
37,369,487	37,325,301	35,778,165	34,667,491	30,116,336	30,324,340
14,322,786	16,047,807	15,448,535	15,189,503	15,487,061	12,900,320
\$224,111,953	\$223,425,068	\$217,584,422	\$209,676,883	\$192,795,227	\$182,527,774

## Geauga County, Ohio

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

	2013	2012	2011
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$3,880,897	\$4,130,123	\$3,630,260
Judicial	1,351,983	1,395,563	1,145,378
Public Safety	2,328,871	2,397,994	1,803,042
Public Works	621,331	470,872	113,010
Health	164,019	145,162	137,238
Human Services	2,080,889	2,236,111	1,543,932
Operating Grants and Contributions	26,369,927	26,301,741	28,511,453
Capital Grants and Contributions	3,568,171	3,066,847	2,142,773
<i>Total Governmental Activities Program Revenues</i>	<u>40,366,088</u>	<u>40,144,413</u>	<u>39,027,086</u>
Business-Type Activities:			
Charges for Services			
Water Resources	6,490,737	6,430,005	5,948,084
Water District	975,370	1,077,227	876,260
Storm Water	7,850	13,127	5,160
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	150,362	400,000	204,919
<i>Total Business-Type Activities Program Revenues</i>	<u>7,624,319</u>	<u>7,920,359</u>	<u>7,034,423</u>
<i>Total Primary Government Program Revenues</i>	<u>47,990,407</u>	<u>48,064,772</u>	<u>46,061,509</u>
<b>Expenses</b>			
Governmental Activities:			
General Government:			
Legislative and Executive	11,617,876	11,386,829	8,794,782
Judicial	4,610,236	4,303,762	4,152,186
Public Safety	12,780,841	12,331,240	11,829,178
Public Works	9,906,953	11,785,901	7,512,922
Health	7,158,971	7,605,277	8,899,604
Human Services	32,634,427	31,342,171	29,768,718
Economic Development and Assistance	189,581	36,854	962,187
Interest and Fiscal Charges	111,374	129,438	151,257
<i>Total Governmental Activities Expenses</i>	<u>79,010,259</u>	<u>78,921,472</u>	<u>72,070,834</u>
Business-Type Activities:			
Water Resources	6,551,434	6,129,654	6,342,760
Water District	903,724	1,157,042	1,042,162
Storm Water	12,563	13,083	13,265
<i>Total Business-Type Activities Expenses</i>	<u>7,467,721</u>	<u>7,299,779</u>	<u>7,398,187</u>
<i>Total Primary Government Expenses</i>	<u>\$86,477,980</u>	<u>\$86,221,251</u>	<u>\$79,469,021</u>

2010	2009	2008	2007	2006	2005	2004
\$3,348,181	\$3,343,364	\$4,346,674	\$3,774,397	\$4,038,824	\$3,770,666	\$3,283,720
1,023,480	828,782	865,389	980,045	829,666	826,455	853,644
1,632,396	1,796,142	2,157,931	2,667,837	1,061,732	721,582	689,987
444,525	269,347	199,574	332,690	337,465	337,771	275,727
153,481	148,010	153,620	142,257	145,813	158,279	153,319
1,702,001	1,448,505	1,406,264	1,260,274	1,195,132	1,289,237	1,277,318
28,981,728	29,606,158	29,389,862	31,294,255	29,801,906	25,693,478	23,833,276
6,828,593	3,685,904	1,670,137	1,652,295	2,872,800	4,813,140	8,097,791
<u>44,114,385</u>	<u>41,126,212</u>	<u>40,189,451</u>	<u>42,104,050</u>	<u>40,283,338</u>	<u>37,610,608</u>	<u>38,464,782</u>
6,568,131	5,889,682	5,419,064	4,496,702	4,382,480	4,129,892	4,332,137
825,810	771,101	637,857	1,105,098	519,912	532,586	435,048
8,748	2,645	7,200	1,600	4,400	0	0
0	0	0	1,193,010	1,166,295	145,620	582,594
3,132,487	825,998	1,548,025	815,298	288,400	410,700	344,700
<u>10,535,176</u>	<u>7,489,426</u>	<u>7,612,146</u>	<u>7,611,708</u>	<u>6,361,487</u>	<u>5,218,798</u>	<u>5,694,479</u>
<u>54,649,561</u>	<u>48,615,638</u>	<u>47,801,597</u>	<u>49,715,758</u>	<u>46,644,825</u>	<u>42,829,406</u>	<u>44,159,261</u>
12,498,283	11,721,086	10,824,246	14,348,531	11,055,726	10,990,289	8,304,157
4,145,917	4,260,063	4,267,814	3,710,704	3,544,193	3,492,722	3,243,042
13,029,583	14,017,371	13,047,274	13,750,068	12,748,232	10,452,022	9,836,122
15,540,378	12,068,412	12,860,130	5,937,919	7,643,031	5,763,430	6,998,775
9,220,565	9,051,788	8,518,081	7,548,462	7,236,509	6,735,572	5,840,470
28,498,808	30,374,500	29,427,102	31,008,766	29,679,317	27,625,810	27,044,196
299,691	0	312,378	2,096,997	299,248	80,926	463,550
197,380	250,161	399,272	634,808	772,980	531,441	354,061
<u>83,430,605</u>	<u>81,743,381</u>	<u>79,656,297</u>	<u>79,036,255</u>	<u>72,979,236</u>	<u>65,672,212</u>	<u>62,084,373</u>
6,169,533	7,121,900	5,251,206	7,766,520	10,628,844	12,253,739	8,192,350
418,530	869,365	1,551,043	844,059	821,912	748,915	738,956
13,652	12,755	11,083	11,683	28,514	37,267	23,874
<u>6,601,715</u>	<u>8,004,020</u>	<u>6,813,332</u>	<u>8,622,262</u>	<u>11,479,270</u>	<u>13,039,921</u>	<u>8,955,180</u>
<u>\$90,032,320</u>	<u>\$89,747,401</u>	<u>\$86,469,629</u>	<u>\$87,658,517</u>	<u>\$84,458,506</u>	<u>\$78,712,133</u>	<u>\$71,039,553</u>

(continued)

## Geauga County, Ohio

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

	2013	2012	2011
<b>Net (Expense)/Revenue</b>			
Governmental Activities	(\$38,644,171)	(\$38,777,059)	(\$33,043,748)
Business-Type Activities	156,598	620,580	(363,764)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(38,487,573)</u>	<u>(38,156,479)</u>	<u>(33,407,512)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	7,712,864	7,459,658	7,670,224
Debt Service	0	0	0
Aging	2,581,531	2,553,638	2,667,375
Children's Services Board	1,807,074	1,787,549	1,682,611
Mental Health	3,088,179	3,064,370	3,200,876
Developmental Disabilities	8,018,438	8,907,650	7,923,814
Capital Projects	2,760,959	2,706,108	2,713,547
Sales Taxes Levied for:			
General Purposes	12,184,734	11,303,113	10,774,951
911 Program	600,000	600,000	643,000
Grants and Entitlements not Restricted to Specific Programs	2,814,012	2,334,978	2,441,196
Interest	247,428	541,482	690,450
Other	2,638,078	2,005,060	2,237,595
Transfers	(16,848)	(46,572)	(45,066)
<i>Total Governmental Activities</i>	<u>44,436,449</u>	<u>43,217,034</u>	<u>42,600,573</u>
Business-Type Activities:			
Interest	1,247	2,090	1,776
Other	273,326	163,731	87,478
Transfers	16,848	46,572	45,066
<i>Total Business-Type Activities</i>	<u>291,421</u>	<u>212,393</u>	<u>134,320</u>
<i>Total Primary Government</i>	<u>44,727,870</u>	<u>43,429,427</u>	<u>42,734,893</u>
<b>Change in Net Position</b>			
Governmental Activities	5,792,278	4,439,975	9,556,825
Business-Type Activities	448,019	832,973	(229,444)
<b>Total Primary Government Change in Net Position</b>	<u>\$6,240,297</u>	<u>\$5,272,948</u>	<u>\$9,327,381</u>

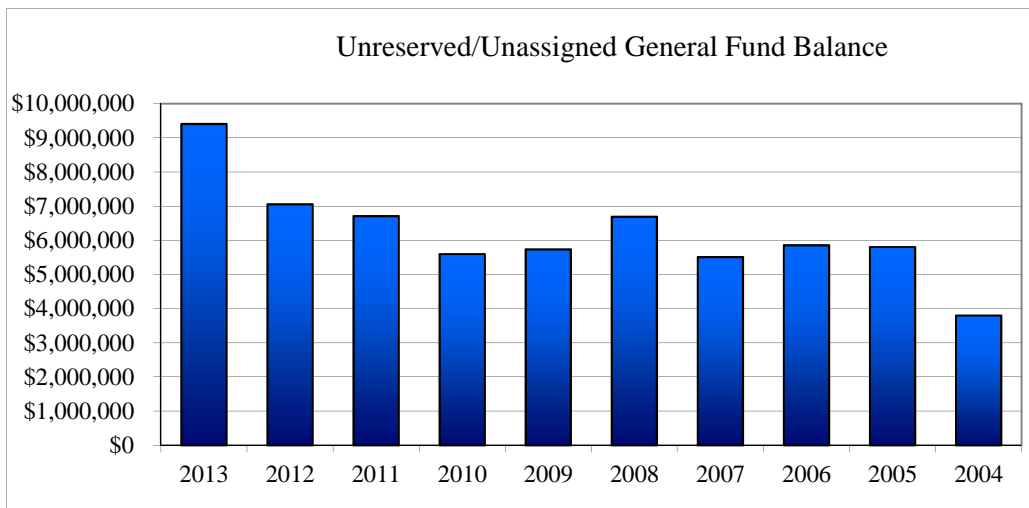
2010	2009	2008	2007	2006	2005	2004
(\$39,316,220)	(\$40,617,169)	(\$36,932,205)	(\$32,695,898)	(\$28,061,604)	(\$28,061,604)	(\$23,619,591)
3,933,461	(514,594)	(1,010,554)	(5,117,783)	(7,821,123)	(7,821,123)	(3,260,701)
(35,382,759)	(41,131,763)	(37,942,759)	(37,813,681)	(35,882,727)	(35,882,727)	(26,880,292)
7,617,985	6,061,497	6,486,228	6,872,673	6,976,765	7,416,017	7,141,295
0	696,703	0	0	0	53,596	704,711
1,744,757	1,673,020	1,698,875	1,748,789	1,758,560	1,808,812	1,716,059
1,684,036	1,643,408	1,736,616	1,746,110	1,725,057	1,725,899	820,104
3,223,733	2,642,012	2,428,743	2,529,413	2,540,732	2,587,206	2,467,885
7,939,051	7,741,921	7,814,121	7,970,794	8,175,303	8,101,028	6,444,225
2,721,818	3,610,918	4,056,949	4,342,903	4,315,359	3,415,096	2,960,463
10,726,010	10,281,729	11,216,612	11,782,850	11,129,126	10,720,008	10,861,835
579,471	275,000	0	0	0	0	0
2,961,133	3,117,802	2,660,488	1,691,551	1,693,192	3,196,774	3,591,672
937,259	1,623,470	3,014,789	2,276,676	3,383,183	1,199,245	792,137
2,953,712	2,274,530	2,554,322	3,129,580	2,315,572	3,228,701	1,588,562
(87,750)	(242,725)	(72,926)	(55,536)	(411,302)	(50,480)	(20,064)
43,001,215	41,399,285	43,594,817	44,035,803	43,601,547	43,401,902	39,068,884
2,364	11,708	79,600	168,413	136,092	46,115	99,077
199,616	164,930	761,335	988,216	1,465,222	2,651,683	2,020,566
87,750	242,725	72,926	55,536	411,302	50,480	20,064
289,730	419,363	913,861	1,212,165	2,012,616	2,748,278	2,139,707
43,290,945	41,818,648	44,508,678	45,247,968	45,614,163	46,150,180	41,208,591
3,684,995	782,116	6,662,612	11,339,905	15,539,943	15,340,298	15,449,293
4,223,191	(95,231)	(96,693)	(3,905,618)	(5,808,507)	(5,072,845)	(1,120,994)
\$7,908,186	\$686,885	\$6,565,919	\$7,434,287	\$9,731,436	\$10,267,453	\$14,328,299

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>General Fund</b>				
Nonspendable	\$505,517	\$446,411	\$341,884	\$349,457
Committed	498,934	457,745	246,758	235,350
Assigned	393,826	359,766	314,745	708,884
Unassigned	9,408,680	7,058,015	6,712,770	5,602,717
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<u>10,806,957</u>	<u>8,321,937</u>	<u>7,616,157</u>	<u>6,896,408</u>
<b>All Other Governmental Funds</b>				
Nonspendable	103,582	92,013	148,804	178,434
Restricted	29,629,054	33,151,584	30,572,585	26,410,078
Committed	1,998,137	620,756	957,253	3,026,340
Unassigned (Deficit)	(2,981,752)	(2,529,204)	(513,361)	0
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund	0	0	0	0
Capital Projects funds	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>28,749,021</u>	<u>31,335,149</u>	<u>31,165,281</u>	<u>29,614,852</u>
<i>Total Governmental Funds</i>	<u>\$39,555,978</u>	<u>\$39,657,086</u>	<u>\$38,781,438</u>	<u>\$36,511,260</u>

**Note:** The County implemented GASB 54 in 2011.

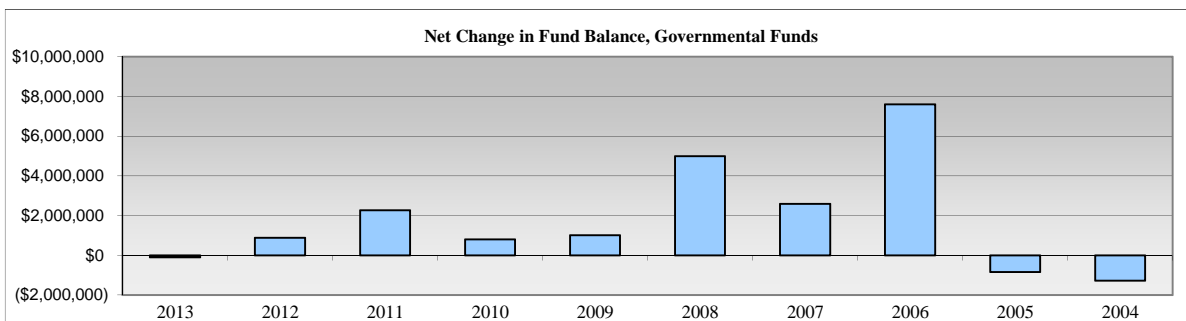


2009	2008	2007	2006	2005	2004
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
567,242	649,210	679,522	382,028	363,874	495,705
5,735,436	6,689,561	5,513,794	5,861,568	5,806,133	3,804,281
<u>6,302,678</u>	<u>7,338,771</u>	<u>6,193,316</u>	<u>6,243,596</u>	<u>6,170,007</u>	<u>4,299,986</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,649,910	7,474,997	7,224,117	4,905,600	5,639,993	12,624,294
19,164,322	18,866,739	16,337,114	16,726,894	13,348,553	11,548,352
2,145,479	1,396,428	2,055,172	1,214,584	1,049,065	1,057,379
2,454,769	(378,381)	(2,108,394)	(1,981,876)	(6,699,612)	(9,173,441)
<u>29,414,480</u>	<u>27,359,783</u>	<u>23,508,009</u>	<u>20,865,202</u>	<u>13,337,999</u>	<u>16,056,584</u>
<u>\$35,717,158</u>	<u>\$34,698,554</u>	<u>\$29,701,325</u>	<u>\$27,108,798</u>	<u>\$19,508,006</u>	<u>\$20,356,570</u>

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Revenues</b>				
Property Taxes	\$25,970,983	\$26,679,474	\$25,804,326	\$24,622,759
Sales Tax	12,492,364	11,706,845	11,187,156	11,054,675
Permissive Motor Vehicle License Tax	414,530	442,038	449,301	880,930
Charges for Services	9,076,831	9,474,198	7,543,608	7,101,534
Licenses and Permits	349,529	222,252	188,942	218,834
Fines and Forfeitures	444,496	503,450	430,672	430,222
Intergovernmental	30,742,027	30,431,035	33,871,780	38,082,770
Special Assessments	361,755	374,689	382,403	601,682
Interest	247,428	541,482	690,450	937,259
Rentals	194,250	201,826	209,217	240,413
Contributions/Donations	513,715	269,713	236,850	270,553
Other	2,807,335	2,005,060	2,237,595	2,953,712
<i>Total Revenues</i>	<i>83,615,243</i>	<i>82,852,062</i>	<i>83,232,300</i>	<i>87,395,343</i>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	10,683,651	10,530,717	10,503,362	11,267,955
Judicial	4,453,567	4,197,526	4,015,061	3,998,110
Public Safety	12,257,195	12,254,606	11,778,850	12,767,034
Public Works	7,121,179	6,352,899	6,354,081	7,431,673
Health	7,285,762	7,562,603	8,888,432	9,191,408
Human Services	32,030,525	30,499,329	29,375,321	29,087,840
Economic Development and Assistance	189,581	36,854	962,187	299,691
Capital Outlay	9,115,468	10,480,559	8,493,712	11,685,708
Debt Service				
Principal Retirement	458,614	431,945	409,255	581,322
Principal Retirement Current Refunding	0	0	0	0
Interest and Fiscal Charges	113,538	131,507	153,255	204,500
<i>Total Expenditures</i>	<i>83,709,080</i>	<i>82,478,545</i>	<i>80,933,516</i>	<i>86,515,241</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(93,837)</i>	<i>373,517</i>	<i>2,298,784</i>	<i>880,102</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	499,429	0	0
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	9,577	49,274	16,460	0
General Obligation Bonds Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Payment on Refunding Notes	0	0	0	0
Transfers In	7,084,046	4,689,620	3,756,134	5,810,870
Transfers Out	(7,100,894)	(4,736,192)	(3,801,200)	(5,896,870)
<i>Total Other Financing Sources (Uses)</i>	<i>(7,271)</i>	<i>502,131</i>	<i>(28,606)</i>	<i>(86,000)</i>
<i>Net Change in Fund Balances</i>	<i>(\$101,108)</i>	<i>\$875,648</i>	<i>\$2,270,178</i>	<i>\$794,102</i>
Debt Service as a Percentage of Noncapital Expenditures	0.75%	0.74%	0.82%	0.97%



Source: Geauga County Auditor



2009	2008	2007	2006	2005	2004
\$23,957,698	\$24,273,596	\$25,223,025	\$25,491,856	\$25,123,365	\$22,158,863
10,693,407	11,521,245	11,523,437	10,910,061	10,596,652	8,725,883
438,928	462,913	502,981	502,844	501,469	512,925
6,831,064	8,472,404	8,406,538	6,930,138	6,439,840	5,878,833
224,456	262,769	170,405	173,068	189,958	237,764
400,119	289,680	313,249	291,080	305,296	263,694
35,724,239	32,667,216	34,512,322	34,816,327	33,453,449	32,986,361
417,740	286,255	413,672	402,106	369,631	371,575
1,623,470	3,033,776	2,276,676	3,383,183	1,199,245	792,137
262,365	104,021	134,805	97,254	90,391	80,515
211,292	610,157	88,092	36,930	222,308	550
2,274,530	2,554,322	3,050,102	2,315,572	1,759,610	1,729,940
83,059,308	84,538,354	86,615,304	85,350,419	80,251,214	73,739,040
10,866,427	10,438,534	12,330,274	10,470,671	8,705,411	7,858,318
4,141,300	3,699,845	3,665,449	3,523,800	3,481,964	3,236,212
12,574,469	12,313,450	12,605,108	12,079,196	10,357,850	9,653,028
6,462,564	6,681,248	6,687,762	5,960,516	6,702,320	5,490,960
8,959,513	8,474,926	7,497,217	7,181,743	6,694,425	5,875,928
29,570,964	28,883,636	30,337,740	29,140,316	26,861,300	26,353,873
0	312,378	1,521,997	299,248	80,926	463,550
9,061,860	8,147,104	8,046,473	7,300,073	16,980,968	14,871,685
557,164	327,001	528,024	482,741	449,694	1,631,818
20,000	90,000	110,000	200,000	0	0
256,888	400,077	637,197	756,474	534,440	559,960
82,471,149	79,768,199	83,967,241	77,394,778	80,849,298	75,995,332
588,159	4,770,155	2,648,063	7,955,641	(598,084)	(2,256,292)
0	0	0	0	0	0
0	300,000	0	0	0	0
23,170	0	0	56,453	0	0
650,000	0	0	0	0	0
180,000	200,000	290,000	400,000	600,000	1,000,000
(180,000)	(200,000)	(290,000)	(400,000)	(800,000)	0
4,576,992	6,499,619	7,061,763	10,827,584	8,033,478	10,551,299
(4,819,717)	(6,572,545)	(7,117,299)	(11,238,886)	(8,083,958)	(10,571,363)
430,445	227,074	(55,536)	(354,849)	(250,480)	979,936
\$1,018,604	\$4,997,229	\$2,592,527	\$7,600,792	(\$848,564)	(\$1,276,356)
1.08%	1.09%	1.68%	2.05%	1.54%	3.59%

## Geauga County, Ohio

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

Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2013	\$2,578,288,810	\$336,452,520	\$8,327,832,371	\$0	\$0	\$74,215,370	\$84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	0	0	68,095,110	77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	0	0	65,637,020	74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960	56,379,620	64,067,750
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400	72,482,840	82,366,864
2006	2,540,106,600	305,797,400	8,131,154,286	167,598,120	893,856,640	71,892,690	81,696,239
2005	2,241,432,560	262,730,240	7,154,750,857	153,857,100	820,571,200	76,114,040	86,493,227
2004	2,198,474,360	257,327,790	7,016,577,571	166,096,300	664,385,200	73,341,780	83,342,932

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

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

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

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

Source: Geauga County Auditor

Totals		Direct Tax Rate					Total Direct Tax Rate	Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property			
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU			
\$2,988,956,700	\$8,412,168,019	36%	\$9.475980	\$9.872880	\$11.200000	\$30.548860	\$9.563460	
2,982,830,720	8,405,196,835	35	9.464730	9.772260	11.200000	30.436990	9.539300	
3,093,577,320	8,725,845,523	35	9.209040	9.658890	11.200000	30.067930	9.301460	
3,068,940,690	8,657,912,493	35	8.812560	9.337310	11.200000	29.349870	8.917660	
3,050,600,780	8,613,969,089	35	8.576157	8.965732	11.200000	28.741889	8.668670	
3,057,814,960	9,289,893,510	33	8.529426	8.879950	11.200000	28.609376	8.656340	
3,058,711,930	9,091,380,807	34	8.541533	8.888770	11.200000	28.630303	8.220080	
3,085,394,810	9,106,707,165	34	8.553231	8.825411	11.200000	28.578642	8.285650	
2,734,133,940	8,061,815,284	34	N/A	N/A	N/A	N/A	N/A	
2,695,240,230	7,764,305,703	35	N/A	N/A	N/A	N/A	N/A	

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Unvoted Millage</b>				
Operating	\$2.500000	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000	0.000000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
<b>Voted Millage - by levy</b>				
1986 Road Improvement - 5 years				
Residential/Agricultural Real	0.986912	0.984190	0.940565	0.937670
Commercial/Industrial and Public Utility Real	1.299710	1.270470	1.252455	1.243492
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
2004 Children's Services - 7 years				
Residential/Agricultural Real	0.700000	0.700000	0.624483	0.622562
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.648625	0.643983
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years				
Residential/Agricultural Real	3.089064	3.080540	2.943992	2.934937
Commercial/Industrial and Public Utility Real	3.173174	3.101788	3.057806	3.035924
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
2008 Mental Health - 5 years				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
2009 Mental Health - 5 years				
Residential/Agricultural Real	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years				
Residential/Agricultural Real	1.000000	1.000000	1.000000	0.617388
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	0.713907
General Business and Public Utility Personal	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	6.975976	6.964730	6.709040	6.312557
Commercial/Industrial and Public Utility Real	7.372884	7.272258	7.158886	6.837306
General Business and Public Utility Personal	8.700000	8.700000	8.700000	8.700000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$9.475976	\$9.464730	\$9.209040	\$8.812557
Commercial/Industrial and Public Utility Real	9.872884	9.772258	9.658886	9.337306
General Business and Public Utility Personal	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>

2009	2008	2007	2006
\$2.000000	\$2.000000	\$2.000000	\$2.000000
0.500000	0.500000	0.500000	0.500000
2.500000	2.500000	2.500000	2.500000
0.935652	0.937240	0.939122	0.940940
1.206935	1.201252	1.202912	1.190982
2.500000	2.500000	2.500000	2.500000
0.621223	0.622277	0.623527	0.624734
0.625051	0.622108	0.622969	0.616791
0.700000	0.700000	0.700000	0.700000
2.928624	2.933594	2.939484	2.945177
2.946672	2.932799	2.936854	2.907729
3.300000	3.300000	3.300000	3.300000
0.499152	0.442947	0.443837	0.444696
0.500000	0.442306	0.442918	0.438525
0.500000	0.500000	0.500000	0.500000
0.475456	0.476263	0.477219	0.478143
0.494155	0.491829	0.492508	0.487624
0.700000	0.700000	0.700000	0.700000
0.616050	0.617105	0.618344	0.619541
0.692919	0.689656	0.690609	0.683760
1.000000	1.000000	1.000000	1.000000
6.076157	6.029426	6.041533	6.053231
6.465732	6.379950	6.388770	6.325411
8.700000	8.700000	8.700000	8.700000
\$8.576157	\$8.529426	\$8.541533	\$8.553231
8.965732	8.879950	8.888770	8.825411
11.200000	11.200000	11.200000	11.200000

(continued)

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Overlapping Rates by Taxing District</b>				
<b>City</b>				
Chardon City				
Residential/Agricultural Real	\$8.496392	\$7.488404	\$7.319916	\$7.313972
Commercial/Industrial and Public Utility Real	9.135812	8.010292	8.051156	7.999780
General Business and Public Utility Personal	12.000000	11.000000	11.000000	11.000000
<b>Villages</b>				
Aquila Village				
Residential/Agricultural Real	5.068516	3.637584	3.606336	3.589452
Commercial/Industrial and Public Utility Real	9.263660	5.500000	5.500000	5.500000
General Business and Public Utility Personal	9.500000	5.500000	5.500000	5.500000
Burton Village				
Residential/Agricultural Real	8.196890	8.191413	8.123088	8.117402
Commercial/Industrial and Public Utility Real	9.070939	9.034751	9.317182	9.317182
General Business and Public Utility Personal	9.750000	9.750000	9.750000	9.750000
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Middlefield Village				
Residential/Agricultural Real	3.752453	3.483288	3.466068	3.753309
Commercial/Industrial and Public Utility Real	4.376256	3.972540	3.958916	4.536816
General Business and Public Utility Personal	5.430000	5.000000	5.000000	6.500000
South Russell Village				
Residential/Agricultural Real	7.406428	7.392542	7.351263	7.342843
Commercial/Industrial and Public Utility Real	8.180120	8.180120	8.104016	8.083554
General Business and Public Utility Personal	11.950000	11.950000	11.950000	11.950000
<b>Townships</b>				
Auburn Township				
Residential/Agricultural Real	9.427259	9.423762	9.380295	7.716086
Commercial/Industrial and Public Utility Real	9.352500	9.346241	9.345814	7.960169
General Business and Public Utility Personal	9.500000	9.500000	9.500000	11.170000
Bainbridge Township				
Residential/Agricultural Real	16.351959	16.351687	14.162120	14.106599
Commercial/Industrial and Public Utility Real	18.402897	18.045371	15.187951	15.133074
General Business and Public Utility Personal	25.600000	25.600000	23.750000	23.750000
Burton Township				
Residential/Agricultural Real	5.987461	5.256144	5.938899	5.931612
Commercial/Industrial and Public Utility Real	6.310397	5.504342	6.313082	6.310660
General Business and Public Utility Personal	7.250000	6.350000	7.250000	7.250000

2009	2008	2007	2006
\$7.301112	\$7.345908	\$7.353408	\$7.351416
7.987048	7.964108	7.977632	7.880060
11.000000	11.000000	11.000000	11.000000
3.952796	5.304632	5.312764	5.307112
3.735260	9.663660	9.663660	9.663660
5.500000	9.900000	9.900000	9.900000
8.117230	8.132578	8.130234	8.125175
9.317182	9.340705	9.344090	9.122028
9.750000	9.750000	9.750000	9.750000
5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000
3.753050	3.964562	3.967729	3.986644
4.411336	4.658617	4.659251	4.665246
6.500000	6.850000	6.850000	6.850000
7.334831	7.332940	7.333174	7.333837
8.085322	7.877041	7.595514	7.595514
11.950000	11.950000	11.950000	11.950000
7.705428	7.025064	7.078057	6.750730
7.938553	7.394219	7.385100	6.972101
11.170000	11.170000	11.170000	11.170000
14.079398	14.147061	12.939277	12.938006
14.532938	14.579953	13.512704	13.383472
23.750000	23.750000	22.500000	22.500000
5.928863	5.935098	5.939787	5.944848
6.309858	6.309858	6.307048	6.307247
7.250000	7.250000	7.250000	7.250000

(continued)

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Townships (continued)</b>				
Chardon Township				
Residential/Agricultural Real	\$7.129530	\$7.124306	\$7.020688	\$7.016052
Commercial/Industrial and Public Utility Real	6.603088	6.600385	6.846200	6.970446
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Chester Township				
Residential/Agricultural Real	12.030604	12.000124	11.516321	11.490097
Commercial/Industrial and Public Utility Real	12.453882	12.385827	12.403964	12.283196
General Business and Public Utility Personal	17.970000	17.970000	17.970000	17.970000
Claridon Township				
Residential/Agricultural Real	7.560475	6.504034	6.522189	6.517078
Commercial/Industrial and Public Utility Real	7.306075	6.276289	6.288572	6.228401
General Business and Public Utility Personal	9.150000	9.400000	9.400000	9.400000
Hambden Township				
Residential/Agricultural Real	9.751168	9.745582	9.184185	8.468168
Commercial/Industrial and Public Utility Real	8.528726	8.534457	9.270468	8.652988
General Business and Public Utility Personal	10.350000	10.350000	10.350000	10.800000
Huntsburg Township				
Residential/Agricultural Real	8.681251	8.676554	8.553119	8.539277
Commercial/Industrial and Public Utility Real	7.888946	7.884235	8.703187	8.703187
General Business and Public Utility Personal	9.000000	9.000000	9.000000	9.000000
Middlefield Township				
Residential/Agricultural Real	5.133583	4.925851	4.904915	4.900980
Commercial/Industrial and Public Utility Real	5.452810	5.202447	5.404940	5.434770
General Business and Public Utility Personal	6.620000	6.300000	6.300000	6.300000
Montville Township				
Residential/Agricultural Real	7.844975	7.826944	7.815281	7.114430
Commercial/Industrial and Public Utility Real	7.408124	7.408124	7.946943	7.946857
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Munson Township				
Residential/Agricultural Real	9.688711	9.251027	8.866716	8.848747
Commercial/Industrial and Public Utility Real	9.999259	9.662746	9.571588	9.570607
General Business and Public Utility Personal	12.250000	12.250000	12.250000	12.250000
Newbury Township				
Residential/Agricultural Real	7.867044	7.651195	7.399502	7.390908
Commercial/Industrial and Public Utility Real	7.694881	7.257842	7.569241	7.536012
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Parkman Township				
Residential/Agricultural Real	7.059925	7.049932	6.955738	6.959332
Commercial/Industrial and Public Utility Real	8.100656	8.097424	7.931128	7.931128
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000



2009	2008	2007	2006
\$6.032950	\$6.328882	\$6.327838	\$6.330770
6.240892	6.240880	6.240880	6.240880
6.700000	6.700000	6.700000	6.700000
11.880375	11.861174	11.844953	11.836322
12.344568	12.257437	12.146331	11.992541
18.600000	18.600000	18.600000	18.600000
6.515312	6.524493	6.534830	6.537701
6.287374	6.287374	6.287374	6.291360
9.400000	9.400000	9.400000	9.400000
8.068838	8.079529	7.787339	7.129672
8.247661	8.247661	7.930817	7.353698
10.800000	10.800000	11.400000	11.800000
8.528871	8.532457	5.541877	5.551261
8.702941	8.704085	5.704085	5.704085
9.000000	9.000000	6.000000	6.000000
4.896889	5.096994	5.095777	5.098639
5.403771	5.619793	5.615171	5.608340
6.300000	6.620000	6.620000	6.620000
7.317605	7.326440	7.331709	7.339176
7.481651	7.481651	7.481651	7.480810
10.700000	10.700000	10.700000	10.700000
8.821441	8.531022	7.779038	7.817793
9.474916	9.016195	8.249036	8.249395
12.250000	12.250000	11.500000	11.500000
6.116510	6.112412	6.126287	6.131406
6.455527	6.456541	6.457602	6.418864
8.700000	8.700000	8.700000	8.700000
6.957182	5.469605	5.469687	5.484303
7.622876	6.127881	6.121081	6.121081
8.800000	7.300000	7.300000	7.300000

(continued)

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Townships (continued)</b>				
Russell Township				
Residential/Agricultural Real	\$15.163870	\$15.130050	\$14.608385	\$13.875555
Commercial/Industrial and Public Utility Real	18.219759	18.188828	17.668029	16.741090
General Business and Public Utility Personal	22.850000	22.850000	22.850000	22.850000
Thompson Township				
Residential/Agricultural Real	10.269897	9.653227	9.702049	9.697450
Commercial/Industrial and Public Utility Real	10.323303	10.379241	10.200231	10.200231
General Business and Public Utility Personal	12.500000	12.500000	12.500000	12.500000
Troy Township				
Residential/Agricultural Real	8.336343	8.317212	9.391836	9.372200
Commercial/Industrial and Public Utility Real	7.239502	7.239178	8.427143	9.397598
General Business and Public Utility Personal	11.000000	11.000000	12.500000	12.500000
<b>Special Districts</b>				
Park District				
Residential/Agricultural Real	2.309066	2.302694	2.200626	2.193856
Commercial/Industrial and Public Utility Real	2.673147	2.613009	2.575956	2.557525
General Business and Public Utility Personal	3.700000	3.700000	3.700000	3.700000
Health District				
Residential/Agricultural Real	0.200000	0.200000	0.200000	0.200000
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Geauga County Library District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	1.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	1.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	1.000000
Burton Public Library District				
Residential/Agricultural Real	1.200000	1.200000	1.198008	1.195624
Commercial/Industrial and Public Utility Real	1.170956	1.169313	1.200000	1.198868
General Business and Public Utility Personal	1.200000	1.200000	1.200000	1.200000
West Geauga Recreation District				
Residential/Agricultural Real	0.098402	0.098011	0.091684	0.913700
Commercial/Industrial and Public Utility Real	0.117395	0.116598	0.115007	0.113241
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
East Geauga Fire District				
Residential/Agricultural Real	1.585329	1.578194	1.543152	1.540568
Commercial/Industrial and Public Utility Real	2.193783	2.117116	2.146650	2.130962
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>Joint Vocational Schools</b>				
Auburn Joint Vocational School District				
Residential/Agricultural Real	1.500000	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2009	2008	2007	2006
\$12.988615	\$11.582750	\$11.579296	\$11.560900
15.921141	15.171141	15.290090	14.951300
22.850000	22.100000	22.100000	22.100000
9.240833	8.525891	8.541192	8.561344
9.822406	9.129412	9.129412	9.129412
12.500000	12.500000	12.500000	12.500000
9.377724	9.420983	9.428449	9.421167
8.415256	8.371342	8.361332	8.291955
12.500000	12.500000	12.500000	12.500000
2.189137	2.192852	0.799169	2.201509
2.482334	2.470648	0.837026	2.449526
3.700000	3.700000	3.700000	3.700000
0.135844	0.136075	0.136348	0.136612
0.141187	0.140522	0.140716	0.139321
0.200000	0.200000	0.200000	0.200000
0.996428	0.997974	0.806111	0.807751
1.000000	0.998452	0.835383	0.827379
1.000000	1.000000	1.000000	1.000000
1.195519	0.792603	0.794051	0.794483
1.200000	0.890484	0.889827	0.877187
1.200000	1.000000	1.000000	1.000000
0.091204	0.090967	0.090863	0.090764
0.109162	0.108289	0.107255	0.105412
0.200000	0.200000	0.200000	0.200000
1.538532	1.542839	1.544614	2.522520
2.000670	1.993384	1.993070	3.048690
2.800000	2.800000	2.800000	2.800000
1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000

(continued)

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Joint Vocational Schools (continued)</b>				
Ashtabula Joint Vocational School District				
Residential/Agricultural Real	\$2.453381	\$2.443098	\$2.304526	\$2.128948
Commercial/Industrial and Public Utility Real	2.508857	2.507312	2.343204	2.198091
General Business and Public Utility Personal	4.110000	4.110000	4.110000	4.110000
<b>Schools</b>				
Berkshire Local School District				
Residential/Agricultural Real	21.230674	21.195996	21.053163	21.202090
Commercial/Industrial and Public Utility Real	22.305339	22.280363	22.746943	22.708789
General Business and Public Utility Personal	52.300000	52.300000	52.300000	52.300000
Cardinal Local School District				
Residential/Agricultural Real	25.561321	26.259801	25.889333	25.724677
Commercial/Industrial and Public Utility Real	32.358800	32.497669	32.652139	32.422007
General Business and Public Utility Personal	54.630000	55.360000	55.270000	55.140000
Chardon Local School District				
Residential/Agricultural Real	32.243749	32.178148	30.825294	30.743357
Commercial/Industrial and Public Utility Real	37.665642	37.100415	37.790378	37.591249
General Business and Public Utility Personal	70.880000	70.880000	70.880000	70.880000
Ledgesmont Local School District				
Residential/Agricultural Real	20.088457	20.017450	20.043876	20.002320
Commercial/Industrial and Public Utility Real	23.869311	24.548987	24.858720	24.858563
General Business and Public Utility Personal	51.200000	51.200000	51.200000	51.200000
Newbury Local School District				
Residential/Agricultural Real	37.150755	37.113904	34.948858	34.855421
Commercial/Industrial and Public Utility Real	37.479431	36.692001	37.360705	37.099892
General Business and Public Utility Personal	66.590000	66.590000	65.990000	65.950000
Kenston Local School District				
Residential/Agricultural Real	39.470663	39.642168	38.231344	38.308769
Commercial/Industrial and Public Utility Real	47.980521	47.127299	43.651740	43.636268
General Business and Public Utility Personal	86.480000	86.690000	86.270000	86.460000
West Geauga Local School District				
Residential/Agricultural Real	34.788633	34.857478	33.687247	32.490305
Commercial/Industrial and Public Utility Real	35.275697	35.290919	35.021965	33.605574
General Business and Public Utility Personal	55.700000	55.840000	55.820000	54.680000
<b>Overlapping Districts</b>				
Hunting Valley Village				
Residential/Agricultural Real	5.100000	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000	5.100000
Kirtland Public Library				
Residential/Agricultural Real	1.000000	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	0.998935
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2009	2008	2007	2006
\$2.126747	\$2.135443	\$2.135529	\$2.135563
2.184146	2.220407	2.218562	2.217382
4.110000	4.110000	4.110000	4.110000
21.018725	21.022548	21.024391	21.024963
22.725963	22.696998	22.683554	22.425234
52.300000	52.300000	52.300000	52.300000
26.208790	26.254846	23.878283	23.979651
31.996358	31.949875	30.441884	30.481203
55.650000	55.650000	55.650000	55.650000
30.653884	30.769070	30.777226	24.875866
37.436296	37.154566	37.158779	30.814808
70.880000	70.880000	70.880000	64.880000
20.000018	20.000029	20.000023	20.000010
24.872377	24.807821	24.807821	24.806377
51.200000	51.200000	51.200000	51.200000
28.162483	28.166314	28.235701	28.261282
30.281784	30.286951	30.292346	30.094768
59.290000	59.290000	59.290000	59.290000
38.757420	38.858167	39.268560	39.344751
42.544745	42.748959	43.386781	42.960422
86.990000	86.990000	87.190000	87.190000
33.280117	33.236891	33.418103	33.400009
33.787018	33.650372	33.688586	33.400014
55.500000	55.500000	55.700000	55.700000
5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000
0.999144	1.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000

(continued)

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b>Overlapping Districts (continued)</b>				
Mentor Public Library				
Residential/Agricultural Real	\$2.000000	\$1.100000	\$1.100000	\$1.100000
Commercial/Industrial and Public Utility Real	2.000000	1.100000	1.100000	1.095252
General Business and Public Utility Personal	2.000000	1.100000	1.100000	1.100000
Lake County Financing District				
Residential/Agricultural Real	2.474769	2.260796	2.259228	2.256499
Commercial/Industrial and Public Utility Real	4.900000	4.615461	4.294874	4.256826
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.				
Residential/Agricultural Real	54.265225	47.570771	47.326488	48.224517
Commercial/Industrial and Public Utility Real	61.665321	54.097548	53.604115	54.466875
General Business and Public Utility Personal	115.600000	107.700000	107.700000	108.600000
Riverside L.S.D.				
Residential/Agricultural Real	30.612489	28.535483	28.412548	28.398127
Commercial/Industrial and Public Utility Real	29.440073	26.671163	26.408130	26.431678
General Business and Public Utility Personal	54.750000	54.290000	54.170000	54.180000
Kirtland L.S.D.				
Residential/Agricultural Real	44.433242	36.282014	36.409741	36.559240
Commercial/Industrial and Public Utility Real	43.676079	35.137546	35.255286	35.351497
General Business and Public Utility Personal	78.690000	72.060000	72.200000	72.380000
Madison L.S.D.				
Residential/Agricultural Real	31.730023	25.955411	25.919959	26.067887
Commercial/Industrial and Public Utility Real	33.601318	25.870418	24.460979	24.633493
General Business and Public Utility Personal	58.580000	54.040000	54.020000	54.190000
Mentor E.V.S.D.				
Residential/Agricultural Real	38.058132	35.204304	35.846321	35.849491
Commercial/Industrial and Public Utility Real	47.876741	42.488241	42.976475	42.306150
General Business and Public Utility Personal	77.800000	76.960000	77.610000	77.640000

(1) Information prior to 2006 is not available.

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

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

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

Source: Geauga County Auditor

2009	2008	2007	2006
\$1.098926	\$0.434878	\$0.434535	\$0.473603
1.064891	0.463161	0.459262	0.499536
1.100000	0.625000	0.625000	0.625000
2.027473	2.027492	2.034269	2.297237
4.429467	4.455231	4.414214	4.867072
4.900000	4.900000	4.900000	4.900000
47.816083	47.461775	39.600449	41.780704
54.407837	53.095787	44.909619	47.094828
108.600000	108.300000	100.400000	100.900000
25.984374	25.955679	26.042496	26.944006
26.034077	26.017843	26.114442	27.499301
53.780000	53.750000	53.830000	54.550000
34.601921	34.535520	34.289764	33.248545
34.908781	34.823275	34.479691	34.050162
71.920000	71.840000	71.690000	70.560000
24.185623	24.144402	24.174498	24.841539
24.455883	24.595719	24.411270	25.139948
53.910000	53.910000	53.940000	54.550000
32.824842	32.654177	32.618470	35.002069
40.764275	41.489932	41.228424	44.323150
76.890000	76.700000	76.680000	77.280000

## Geauga County, Ohio

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2013	\$28,619,673	\$27,940,304	98%	\$747,560	\$28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
2009	26,312,306	25,353,750	96	637,532	25,991,282
2008	25,839,244	25,019,152	97	780,455	25,799,607
2007	25,636,222	24,800,899	97	667,663	25,468,562
2006	25,215,737	24,492,245	97	716,849	25,209,094
2005	22,756,601	22,144,108	97	749,865	22,893,973
2004	21,781,738	21,876,001	100	546,628	22,422,629

- (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's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.
- (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



<u>Percent of Total Collections to Current Tax Levy</u>	<u>Outstanding Delinquent Tax (4)</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
100%	\$938,394	3.3%
100	807,066	2.8
100	1,061,037	3.7
100	987,041	3.6
99	585,817	2.2
100	600,530	1.6
99	413,336	1.6
100	285,911	1.1
101	302,649	1.3
103	381,676	1.8

## Geauga County, Ohio

### *Principal Real Property Taxpayers 2013 and 2004*

2013		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
South Franklin Circle	\$16,033,780	0.55%
Bainbridge Shopping Center II LLC	12,732,600	0.44
WalMart Real Estate	6,119,690	0.21
Kitland Midwest Healthcare Group LLC	6,018,760	0.21
Great Lakes Cheese Co. Inc.	5,105,070	0.18
Johnsonite Inc	4,231,960	0.15
HD Development of Maryland Inc	4,155,040	0.14
KraftMaid Cabinetry Inc.	4,104,140	0.13
Cedar Fair LP	3,604,040	0.12
Traget Corporation	3,225,220	0.11
Totals	\$65,330,300	2.24%
Total Real Property Assessed Valuation	\$2,914,741,330	
2004		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Land Development LLC	\$11,798,520	0.48%
Cedar Fair LP	10,027,470	0.41
Petronzio Management	2,767,520	0.11
422 Company LTD	2,658,220	0.11
Heather Hill Inc	2,623,650	0.11
Tanglewood Square	2,528,160	0.10
Maple Leaf Plaza LLC	2,495,610	0.10
Structural North America	2,436,250	0.10
GPCarrolton 4200 LLC	2,380,010	0.10
Juster, Joseph K	2,368,040	0.09
Totals	\$42,083,450	1.71%
Total Real Property Assessed Valuation	\$2,455,802,150	

Source: Geauga County Auditor

**Geauga County, Ohio**

*Principal Public Utility Property Taxpayers  
2013 and 2004*

<u>Taxpayer</u>	2013	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$59,430,310	80.08%
American Transmission Systems	6,697,940	9.02
East Ohio Gas	4,970,570	6.70
Totals	<u>\$71,098,820</u>	<u>95.80%</u>
Total Public Utility Assessed Valuation	<u>\$74,215,370</u>	
<u>Taxpayer</u>	2004	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$40,441,330	55.14%
Alltel Telephone Company (Western Reserve Telephone)	12,622,290	17.21
American Transmission Systems, Inc.	10,027,470	13.67
East Ohio Gas Company	3,205,550	4.37
Ohio Bell Telephone Company	3,113,100	4.25
Totals	<u>\$69,409,740</u>	<u>94.64%</u>
Total Public Utility Assessed Valuation	<u>\$73,341,780</u>	

Source: Geauga County Auditor

## Geauga County, Ohio

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

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2013	93,972	\$8,412,168,019	\$390,000	0.0046%	\$4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
2009	99,060	8,613,969,089	650,000	0.0075	6.56
2008	94,753	9,289,893,510	0	0.0000	0.00
2007	94,696	9,091,380,807	0	0.0000	0.00
2006	94,577	9,106,707,165	235,000	0.0026	2.48
2005	94,323	8,061,815,284	455,000	0.0056	4.82
2004	93,791	7,764,305,703	665,000	0.0086	7.09

(1) Ohio Department of Development populations estimates

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

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

Source: Geauga County Auditor

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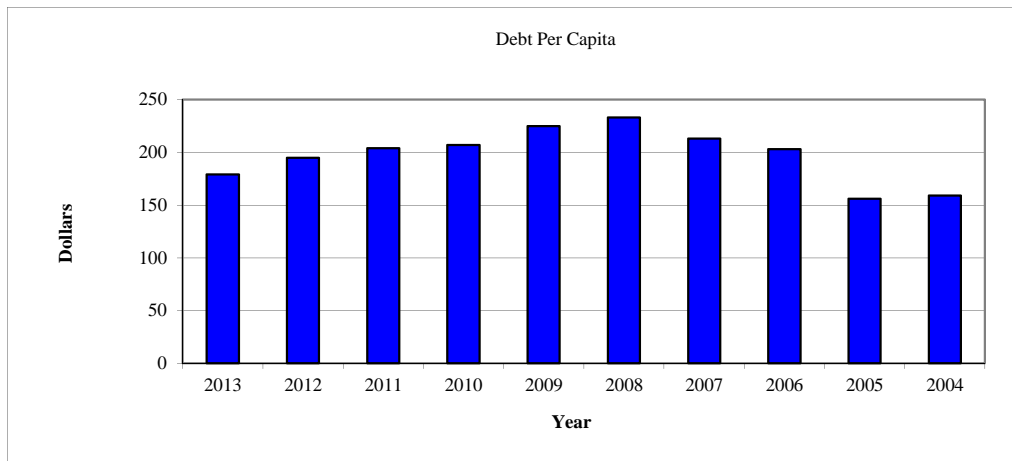
## Geauga County, Ohio

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

Year	Governmental Activities					General Obligation Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes	Capital Leases	OPWC Loans	
2013	\$390,000	\$911,768	\$0	\$51,062	\$0	\$0
2012	455,000	1,284,922	0	61,945	0	0
2011	520,000	1,637,562	0	26,976	0	0
2010	585,000	1,974,714	0	17,619	0	0
2009	650,000	2,291,402	180,000	22,253	15,000	0
2008	0	2,592,649	200,000	0	270,000	0
2007	0	2,873,478	290,000	16,172	0	0
2006	235,000	3,138,909	400,000	43,765	0	0
2005	455,000	3,388,962	600,000	0	0	65,000
2004	665,000	3,628,656	1,000,000	0	0	130,000

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

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Revenue Bonds	OPWC Loans	OWDA Loans			
\$3,354,000	\$926,474	\$11,198,153	\$16,831,457	0.33%	\$179
3,403,000	996,193	12,069,114	18,270,174	0.38	195
3,446,000	750,912	11,824,536	18,205,986	0.41	195
3,484,000	236,251	12,726,809	19,024,393	0.43	204
3,522,000	262,501	13,518,819	20,461,975	0.43	207
129,000	288,751	17,851,677	21,332,077	0.47	225
136,000	315,001	18,412,542	22,043,193	0.50	233
143,000	341,251	15,878,044	20,179,969	0.48	213
150,000	367,500	14,080,323	19,106,785	0.49	203
156,000	393,750	8,623,643	14,597,049	0.39	156



## Geauga County, Ohio

### *Computation of Direct and Overlapping Governmental Activities Debt December 31, 2013*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
<b>The County</b>			
General Obligation Bonds	\$390,000	100.00 %	\$390,000
Special Assessment Bonds	911,768	100.00	911,768
Capital Leases	51,062	100.00	51,062
<i>Total County</i>	<u>1,352,830</u>		<u>1,352,830</u>
<b>Overlapping</b>			
All Cities wholly within County	5,325,000	100.00	5,325,000
All Townships wholly within County	1,535,000	100.00	1,535,000
All School Districts (S.D.) wholly within County	36,275,000	100.00	36,275,000
Cardinal Local S.D.	7,824,131	98.81	7,731,024
Chagrin Falls Exempted Village Local S.D.	21,239,521	36.87	7,831,011
Kirtland Local S.D.	13,505,041	0.75	101,288
Madison Local S.D.	25,091,852	0.35	87,821
Mentor Exempted Village Local S.D.	1,361,666	0.28	3,813
Riverside Local S.D.	1,545,000	0.43	6,644
Auburn Career Center JVSD	4,655,000	48.15	2,241,383
Hunting Valley Village	5,250,000	11.45	601,125
Geauga Trumbull Joint Solid Waste District	550,000	48.13	264,715
<i>Total Overlapping</i>	<u>124,157,211</u>		<u>62,003,821</u>
Total Applicable to Geauga County	<u>\$125,510,041</u>		<u>\$63,356,651</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 2013 tax year 2014 collection.

Source: Geauga County Auditor



## Geauga County, Ohio

### *Pledged Revenue Coverage Water Resources Fund Last Ten Years*

Year	Gross Revenues (1)	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	\$6,859,879	\$4,841,859	\$2,018,020	\$989,680	\$457,529	\$1,447,209	1.39
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372	1.51
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985	0.96
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551	1.83
2009	6,039,773	5,250,925	788,848	4,482,350	386,554	4,868,904	0.16
2008	6,151,540	3,409,135	2,742,405	893,348	414,704	1,308,052	2.10
2007	7,544,173	6,387,284	1,156,889	413,286	146,206	559,492	2.07
2006	5,875,607	9,539,666	(3,664,059)	7,000	7,500	14,500	(252.69)
2005	5,844,106	11,045,629	(5,201,523)	6,000	7,800	13,800	(376.92)
2004	6,325,103	6,973,811	(648,708)	5,000	8,050	13,050	(49.71)

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

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

Source: Geauga County Auditor

## Geauga County, Ohio

### Computation of Legal Debt Margin Last Ten Years

	2013		2012	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$2,988,956,700</u>	<u>\$2,988,956,700</u>	<u>\$2,982,830,720</u>	<u>\$2,982,830,720</u>
Debt Limitation	\$73,223,918	\$29,889,567	\$73,070,768	\$29,828,307
Total Outstanding Debt:				
Bonds:				
Revenue	3,354,000	3,354,000	3,403,000	3,403,000
General Obligation	390,000	390,000	455,000	455,000
Special Assessments	911,768	911,768	1,284,922	1,284,922
OWDA Loans	11,198,153	11,198,153	12,069,114	12,069,114
Notes	4,000,000	4,000,000	5,500,000	5,500,000
OPWC Loan	<u>926,474</u>	<u>926,474</u>	<u>996,193</u>	<u>996,193</u>
Total	<u>20,780,395</u>	<u>20,780,395</u>	<u>23,708,229</u>	<u>23,708,229</u>
Exemptions:				
Self-supporting Debt	11,198,153	11,198,153	12,069,114	12,069,114
Special Assessments	911,768	911,768	1,284,922	1,284,922
OPWC Loan	926,474	926,474	996,193	996,193
Debt Service Fund Balance	<u>2,128,478</u>	<u>2,128,478</u>	<u>3,159,470</u>	<u>3,159,470</u>
Total	<u>15,164,873</u>	<u>15,164,873</u>	<u>17,509,699</u>	<u>17,509,699</u>
Net Debt	<u>5,615,522</u>	<u>5,615,522</u>	<u>6,198,530</u>	<u>6,198,530</u>
Total Legal Debt Margin	<u>\$67,608,396</u>	<u>\$24,274,045</u>	<u>\$66,872,238</u>	<u>\$23,629,777</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>92.33%</u>		<u>91.52%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>67,223,918</u>		<u>67,070,768</u>
		<u>\$73,223,918</u>		<u>\$73,070,768</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2011		2010		2009	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>	<u>\$3,068,940,690</u>	<u>\$3,068,940,690</u>	<u>\$3,050,600,780</u>	<u>\$3,050,600,780</u>
\$75,839,433	\$30,935,773	\$75,223,517	\$30,689,407	\$74,765,020	\$30,506,008
3,446,000	3,446,000	3,484,000	3,484,000	3,522,000	3,522,000
520,000	520,000	585,000	585,000	650,000	650,000
1,637,562	1,637,562	1,974,714	1,974,714	2,291,402	2,291,402
11,824,536	11,824,536	12,726,809	12,726,809	13,518,819	13,518,819
2,000,000	2,000,000	2,680,000	2,680,000	3,380,000	3,380,000
750,912	750,912	236,251	236,251	277,501	277,501
<u>20,179,010</u>	<u>20,179,010</u>	<u>21,686,774</u>	<u>21,686,774</u>	<u>23,639,722</u>	<u>23,639,722</u>
11,824,536	11,824,536	12,726,809	12,726,809	13,518,819	13,518,819
1,637,562	1,637,562	1,974,714	1,974,714	2,291,402	2,291,402
750,912	750,912	236,251	236,251	262,501	262,501
1,651,229	1,651,229	1,512,700	1,512,700	2,145,479	2,145,479
<u>15,864,239</u>	<u>15,864,239</u>	<u>16,450,474</u>	<u>16,450,474</u>	<u>18,218,201</u>	<u>18,218,201</u>
<u>4,314,771</u>	<u>4,314,771</u>	<u>5,236,300</u>	<u>5,236,300</u>	<u>5,421,521</u>	<u>5,421,521</u>
<u>\$71,524,662</u>	<u>\$26,621,002</u>	<u>\$69,987,217</u>	<u>\$25,453,107</u>	<u>\$69,343,499</u>	<u>\$25,084,487</u>
<u>94.31%</u>		<u>93.04%</u>		<u>92.75%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	69,839,433		69,223,517		68,765,020
	<u>\$75,839,433</u>		<u>\$75,223,517</u>		<u>\$74,765,020</u>

(continued)

## Geauga County, Ohio

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

	2008		2007	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$3,057,814,960</u>	<u>\$3,057,814,960</u>	<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>
Debt Limitation	\$74,945,374	\$30,578,150	\$74,967,798	\$30,587,119
Total Outstanding Debt:				
Bonds:				
Revenue	129,000	129,000	136,000	136,000
General Obligation	0	0	0	0
Special Assessments	2,592,649	2,592,649	2,873,478	2,873,478
OWDA Loans	17,851,677	17,851,677	18,412,542	18,412,542
Notes	4,980,000	4,980,000	7,345,000	7,345,000
OPWC Loan	<u>558,751</u>	<u>558,751</u>	<u>315,001</u>	<u>315,001</u>
Total	<u>26,112,077</u>	<u>26,112,077</u>	<u>29,082,021</u>	<u>29,082,021</u>
Exemptions:				
Self-supporting Debt	17,851,677	17,851,677	18,412,542	18,412,542
Special Assessments	2,592,649	2,592,649	2,873,478	2,873,478
OPWC Loan	288,751	288,751	315,001	315,001
Debt Service Fund Balance	<u>1,396,428</u>	<u>1,396,428</u>	<u>1,702,748</u>	<u>1,702,748</u>
Total	<u>22,129,505</u>	<u>22,129,505</u>	<u>23,303,769</u>	<u>23,303,769</u>
Net Debt	<u>3,982,572</u>	<u>3,982,572</u>	<u>5,778,252</u>	<u>5,778,252</u>
Total Legal Debt Margin	<u>\$70,962,802</u>	<u>\$26,595,578</u>	<u>\$69,189,546</u>	<u>\$24,808,867</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>94.69%</u>		<u>92.29%</u>	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>68,945,374</u>		<u>68,967,798</u>
		<u>\$74,945,374</u>		<u>\$74,967,798</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2006		2005		2004	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$3,085,394,810</u>	<u>\$3,085,394,810</u>	<u>\$2,734,133,940</u>	<u>\$2,734,133,940</u>	<u>\$2,695,240,230</u>	<u>\$2,695,240,230</u>
\$75,634,870	\$30,853,948	\$66,853,349	\$27,341,339	\$65,881,006	\$26,952,402
143,000	143,000	150,000	150,000	156,000	156,000
235,000	235,000	520,000	520,000	795,000	795,000
3,138,909	3,138,909	3,388,962	3,388,962	3,628,656	3,628,656
15,878,044	15,878,044	14,080,314	14,080,314	8,623,643	8,623,643
9,000,000	9,000,000	10,650,000	10,650,000	7,500,000	7,500,000
341,251	341,251	367,500	367,500	393,750	393,750
<u>28,736,204</u>	<u>28,736,204</u>	<u>29,156,776</u>	<u>29,156,776</u>	<u>21,097,049</u>	<u>21,097,049</u>
16,113,044	16,113,044	14,600,314	14,600,314	9,415,457	9,415,457
3,138,909	3,138,909	3,388,962	3,388,962	3,628,656	3,628,656
341,251	341,251	367,500	367,500	393,750	393,750
889,674	889,674	768,433	768,433	923,951	923,951
<u>20,482,878</u>	<u>20,482,878</u>	<u>19,125,209</u>	<u>19,125,209</u>	<u>14,361,814</u>	<u>14,361,814</u>
<u>8,253,326</u>	<u>8,253,326</u>	<u>10,031,567</u>	<u>10,031,567</u>	<u>6,735,235</u>	<u>6,735,235</u>
<u>\$67,381,544</u>	<u>\$22,600,622</u>	<u>\$56,821,783</u>	<u>\$17,309,773</u>	<u>\$59,145,772</u>	<u>\$20,217,167</u>
<u>89.09%</u>		<u>84.99%</u>		<u>89.78%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>69,634,870</u>		<u>60,853,349</u>		<u>59,881,006</u>
	<u>\$75,634,870</u>		<u>\$66,853,349</u>		<u>\$65,881,006</u>

## Geauga County, Ohio

### *Demographic Statistics Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2013	93,972	\$5,071,628,000	\$53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	47,530	12,270
2008	94,753	4,539,546,000	45,939	12,465
2007	94,696	4,448,772,000	46,980	12,657
2006	94,577	4,229,908,000	44,724	12,987
2005	94,323	3,884,480,000	41,183	13,226
2004	93,791	3,739,493,000	39,870	13,268

(1) Ohio Department of Development populations estimates

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

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

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
245.2	7.5	10.2	9.3
234.5	5.4	6.5	5.8
234.4	4.9	5.6	4.6
234.1	4.4	5.4	4.6
233.5	4.8	5.9	5.1
232.2	4.8	6.1	5.5

## Geauga County, Ohio

### Ten Largest Employers 2013 and 2004

2013				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,218	2.47%
Geauga County	Government	1806	1,024	2.07
University Hospital Health Systems	Hospital/Health Care	1930	873	1.77
WalMart	(a) Retailer	1962*	765	1.55
Great Lakes Cheese	Cheese Packager	1958	620	1.26
Chardon Local School District	School District	---	590	1.19
Kenston Local School District	School District	---	559	1.13
Giant Eagle	(b) Retailer	1931*	545	1.10
Dillen Products	Manufacturer	1985	358	0.72
West Geauga Local School District	School District	---	292	0.59
Total			6,844	13.85%
Total County Civilian Workforce			49,400	

2004				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid, Inc.	Manufacturer	1969	2,689	5.31%
Six Flags, Inc.	Amusement Park	(1) 1890	2,190	4.33
University Hospital Health Systems	Hospital/Health Care	1936	1,225	2.42
Geauga County	Government	1806	1,093	2.16
Duramax, Inc.	Manufacturer	1895	713	1.41
Great Lakes Cheese	Cheese Packager	1958	487	0.96
Dillen Products	Manufacturer	1985	445	0.88
Kenston Local School District	School District	---	436	0.86
Chardon Local School District	School District	---	368	0.73
West Geauga Local School District	School District	---	298	0.59
Total			9,944	19.65%
Total County Civilian Workforce			50,600	

(a) Includes Bainbridge, Chardon, and Middlefield locations

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

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

\* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information



## Geauga County, Ohio

### *Construction, Bank Deposits and Property Values Last Ten Years*

Year	New Construction (1)			Bank Deposits	Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial/PU	Tax Exempt (3)
2013 (2)	\$16,039,070	\$2,177,560	\$18,216,630	\$759,520,000	\$2,587,968,450	\$330,876,780	\$248,175,740
2012	13,822,300	632,640	14,454,940	754,396,000	2,578,288,810	336,452,520	251,072,840
2011	13,833,330	1,873,590	15,706,920	761,040,000	2,575,693,510	339,042,100	253,860,220
2010	11,635,310	24,073,340	35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000
2009	24,651,210	4,563,200	29,214,410	641,027,000	2,682,149,530	322,582,180	224,968,420
2008	32,925,590	4,509,830	37,435,420	663,594,000	2,666,416,570	324,889,480	215,301,900
2007	40,664,810	12,811,470	53,476,280	324,971,000	2,630,914,310	321,041,970	215,301,900
2006	43,994,870	7,823,600	51,818,470	279,315,000	2,585,651,110	307,841,430	206,767,300
2005	42,557,890	4,708,430	47,266,320	249,799,000	2,540,106,600	305,797,400	176,025,940
2004	40,231,780	7,603,050	47,834,830	1,680,805,000	2,241,432,560	262,730,240	165,986,790

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

(2) Represents the 2013 tax year 2014 collection year.

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

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

# Geauga County, Ohio

## County Government Employees Last Ten Years

	2013	2012	2011	2010
<b>Government Activities</b>				
Legislative and Executive				
General	115	122	100	98
Real Estate Assessment	23	16	19	21
Delinquent Tax Collector	25	12	9	10
Community Development Admin.	3	4	4	4
Judicial				
General	75	60	61	66
Law Library	1	1	1	1
Common Pleas Mediation	3	3	2	1
Certificate of Title	9	8	8	8
CASA	3	4	4	4
Intensive Supervision	3	3	2	2
Care and Custody	4	5	5	4
Court Technology	2	1	2	2
Pre-sentence Investigation Reporting	1	1	1	2
Public Safety				
General	169	155	157	167
911 Program	8	9	9	9
800 System Communication	2	2	2	2
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	1
D.A.R.E.	2	2	2	2
Miscellaneous	9	10	7	7
Public Works				
General	4	3	3	3
Motor Vehicle and Gas Tax	58	60	59	58
Human Services				
General	8	8	8	8
Developmental Disabilities	174	205	246	275
Child Support Enforcement	13	11	13	13
Transportation Administration	26	27	25	29
Aging	35	33	33	32
County Home	15	18	18	17
Public Assistance	70	69	71	72
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	4	4	4	4
<b>Business-Type Activities</b>				
Water Resources	35	34	33	34
Water District	1	2	2	3
Storm Water	1	1	1	1
<b>Agencies</b>	<u>117</u>	<u>107</u>	<u>104</u>	<u>106</u>
<b>TOTALS</b>	<u><u>1,024</u></u>	<u><u>1,006</u></u>	<u><u>1,021</u></u>	<u><u>1,072</u></u>

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

2009	2008	2007	2006	2005	2004
102	109	105	100	94	100
12	19	18	18	17	13
8	8	4	4	2	6
4	6	5	4	4	3
68	67	69	64	62	61
0	0	0	0	0	0
0	0	0	0	0	0
6	7	7	7	7	7
5	5	4	5	5	4
2	2	2	2	2	2
4	4	6	4	5	5
2	2	2	2	2	2
2	2	2	2	2	2
169	166	171	162	156	148
2	9	0	3	4	4
2	2	1	1	4	4
0	0	17	19	16	21
1	1	2	2	2	2
1	1	1	1	1	2
0	2	2	0	2	1
6	6	8	6	8	5
3	3	3	3	3	3
59	56	58	58	59	56
8	8	8	7	8	8
285	281	300	308	300	330
13	13	13	13	13	12
26	26	27	23	27	27
29	30	31	32	33	38
17	17	18	17	16	15
73	71	72	61	63	61
5	5	5	5	5	5
5	5	4	4	3	4
34	36	36	35	34	35
3	3	3	3	3	3
1	1	1	1	1	1
125	109	113	112	113	111
1,082	1,082	1,118	1,088	1,076	1,101

# Geauga County, Ohio

## *Capital Asset Statistics by Function/Program Last Ten Years*

	2013	2012	2011	2010
<b>Government Activities</b>				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	1	1	1	1
Maintenance Vehicles	7	6	7	7
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	1	1	1	1
Care and Custody Vehicles	1	1	1	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	4	4	4
Coroner's Vehicles	0	1	1	1
Sheriff's Vehicles	83	75	82	75
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	188	188	186	186
Lane Miles of Bridges	234.8	234.8	227.6	227.6
Engineer's Vehicles	49	54	53	52
Square footage of County Engineer's facilities	64,616	64,616	64,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	29	27	27	26
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	3	5	5	4
Child Support Enforcement Vehicles	1	1	1	1
Transportation Administration Vehicles	26	21	21	23
Square footage of Transportation Facility	18,630	18,630	18,630	18,630
Aging Department Vehicles	10	9	7	5
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	0	2	2	1
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	8	5	5	6
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	2	2	2	2
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,654	9,354	9,354	9,354

2009	2008	2007	2006	2005	2004
3	3	2	0	0	0
1	1	1	1	1	1
1	1	1	1	1	1
7	7	7	7	6	3
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
1	1	1	1	1	2
1	1	1	1	1	0
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
1	1	1	1	1	1
73	77	69	69	56	57
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
0	0	0	1	1	1
0	0	1	1	1	1
4,646	4,646	4,646	4,646	4,646	4,646
186	186	186	186	186	186
227.6	227.6	227.6	227.6	227.6	227.6
51	50	48	49	49	48
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
25	24	24	31	30	30
119,991	119,991	119,991	119,991	119,991	119,991
4	2	2	2	1	0
1	1	1	1	1	1
23	24	21	21	21	21
18,630	18,630	18,630	18,630	18,630	18,630
5	5	5	4	5	5
26,358	26,358	26,358	26,358	26,358	26,358
1	1	1	1	1	1
16,770	16,770	16,770	16,770	16,770	16,770
6	6	6	7	7	5
18,486	18,486	18,486	18,486	18,486	18,486
2	3	2	2	2	1
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,354	9,354	9,354	9,354	9,354	9,354

(continued)

## Geauga County, Ohio

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

	2013	2012	2011	2010
<b><i>Business-Type Activities</i></b>				
Water Resources Vehicles	38	38	36	38
Water Resources Owned Buildings	1	1	1	1
Number of Wastewater Facilities Maintained	62	62	62	58
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmity Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	3	4	5	5
Number of Water Facilities Maintained	6	6	6	6
<b><i>Agencies</i></b>				
Emergency Management Vehicles	2	2	2	2

Source: Geauga County Capital Asset Records

2009	2008	2007	2006	2005	2004
36	35	35	34	34	34
1	1	1	1	1	1
56	56	56	56	56	56
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
5	5	6	5	4	4
6	6	6	6	6	6
2	2	2	3	3	2

## Geauga County, Ohio

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

	2013	2012	2011
<b>Government Activities</b>			
Legislative and Executive			
Auditor			
Parcels Transferred	3,161	2,991	2,780
Accounting Warrants (checks) Issued (#)	25,030	23,237	25,274
Accounting Warrants (checks) Issued (\$)	\$224,069,215	\$243,224,022	\$489,318,259
Board of Elections			
Registered Voters	63,501	66,849	64,117
Voter Turnout in November	22,751	51,806	36,532
Percentage of Voter Turnout	35.83 %	77.50 %	56.98 %
Recorder			
Deeds Filed	3,582	3,281	3,022
Mortgages Filed	4,899	5,012	4,333
Judicial			
Common Pleas Court Cases			
Civil	809	909	1,002
Criminal	222	171	184
Domestic	343	375	368
Felony Indictments	222	171	177
Judgment Liens	2,305	2,338	2,603
Public Safety - Sheriff's Department Activity			
Phone Calls Received by Communications Center	76,680	112,779	96,425
Traffic Citations Issued	1,743	1,757	2,270
Operating a Motor Vehicle while			
Intoxicated (OMVI) Arrests	173	230	269
Criminal Cases Processed	2,628	2,008	2,251
Domestic Violence Arrests	110	81	82
Drug Offenses	165	157	45
Juvenile Offenses	158	202	36
Assaults	55	71	74
Vehicular Homicide	0	0	0
Total Beds in the Safety Center	182	182	182
Inmates Received and Processed	2,569	3,055	1,373
Total Meals Served	126,884	138,026	68,758
Health Services - Dog and Kennel			
Dogs Licensed	12,281	12,814	13,075
Number of Penalties Assessed	671	773	708
Replacement Tags Issued	32	49	62
Kennels	29	39	49
Number of Kennel Penalties Assessed	1	1	3
<b>Business-Type Activities</b>			
Water Resources			
Sewer Customer Accounts	7,542	7,542	7,653
Gallons of Wastewater Treated	737,000,000	718,000,000	847,000,000
Miles of Sewer Lines Maintained	133	132	132
Facilities Maintained	62	62	62
Water District			
Water Customer Accounts	721	707	724
Miles of Water Lines Maintained	29	29	29
Facilities Maintained	6	6	6

(1) Information prior to 2006 is not available.

Sources: Various Geauga County Departments



2010	2009	2008	2007	2006
2,565	2,689	2,912	4,077	4,508
26,483	27,156	28,091	28,518	28,874
\$490,087,568	\$493,968,824	\$492,136,017	\$504,712,133	\$486,599,560
65,507	64,064	66,715	64,071	63,288
38,101	32,696	51,674	24,161	40,853
58.16 %	51.04 %	77.45 %	37.71 %	64.55 %
2,756	2,348	2,601	3,113	4,114
4,221	4,708	4,216	5,919	7,195
1,165	1,149	1,074	1,043	1,000
181	151	178	176	186
390	422	393	401	398
171	144	165	180	182
2,619	2,529	2,872	1,953	2,712
115,686	82,354	144,375	139,375	141,121
2,732	2,801	2,266	2,861	3,628
207	206	206	262	245
2,091	1,888	1,306	772	1,635
57	76	97	183	69
82	177	163	107	125
173	269	120	274	146
228	82	56	51	45
2	0	2	0	1
182	182	182	182	182
1,277	1,446	1,884	6,662	2,920
56,677	59,187	111,911	129,146	97,005
12,993	12,885	12,685	13,491	13,503
943	986	608	1,119	638
55	40	49	42	59
49	58	80	410	480
1	5	3	1	6
7,522	7,474	7,240	7,193	5,400
696,000,000	708,000,000	775,400,000	743,000,000	700,000,000
132	130	122	135	130
58	56	56	56	54
644	606	521	541	600
29	27	24	32	30
6	6	6	6	6

# Geauga County, Ohio

## *Miscellaneous Statistics*

*December 31, 2013*

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Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	56.6
State Highways	137.6
County Highways	234.8
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf Geauga Times Courier	

(continued)

### Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

## Geauga County, Ohio

*Miscellaneous Statistics (continued)*  
December 31, 2013

















Geauga County's Agriculture		
Number of Farms	959	
Average Size of Farm	70	Acres
Land in Farms	66,809	Acres
Livestock Numbers on Farms		
Dairy Cattle and Calves	5,322	Head
Beef Cattle and Calves	1,142	Head
Hogs and Pigs	587	Head
Crops Raised		
Corn for Grain	5,485	Acres
All Hay	14,178	Acres
Oats	1,236	Acres
Soybean	2,981	Acres
Agricultural Products Produced/Sold		
Dairy Products	\$16,994,000	
Cattle	\$3,735,000	
Hogs and Pigs	\$154,000	
Corn for Grain	754,819	Bushels
Hay	29,422	Ton
Oats	121,076	Bushels
Soybean	158,730	Bushels
Maple Syrup	35,268	Gallons
Nursery/Greenhouse	\$5,660,000	
Fruits and Vegetables	\$3,171,000	
Number of Farms		
2012	959	
2007	888	
2002	975	
1987	740	

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

Source: United States Department of Agriculture 2012 Census

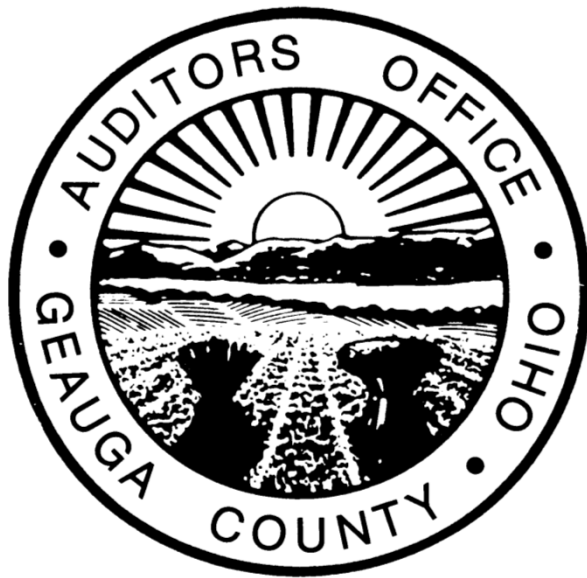
# Geauga County, Ohio

Townships, Villages, and City within the County

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

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

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





# Dave Yost • Auditor of State

## GEAUGA COUNTY FINANCIAL CONDITION

### GEAUGA COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
DECEMBER 16, 2014