

**GEAUGA COUNTY FINANCIAL  
GEAUGA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**GEAUGA COUNTY**  
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**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept/ Acct No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
Passed through the Ohio Department of Education: National School Lunch Program	Metz S03	10.555	FY01	0	2,492	2,492
Subtotal CFDA 10.555					2,492	2,492
Passed through WRAAA: USDA (D)	Agin5 T88	10.570	FY01	0	6,897	6,897
<b>SUBTOTAL U.S. DEPARTMENT OF AGRICULTURAL</b>					9,389	9,389
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>						
Passed through the Ohio Department of Development: Community Development Block Grant/Small Cities Program:						
Formula Program	Comm Dev T93	14.228		54,600	19,600	19,335
	T93		B-F-00-026-1	58,000	0	10,842
	TTI		B-F-99-026-1	218,400	0	0
	T93		B-F-00-026-1	232,000	146,900	82,922
Trust Fund	Comm Dev TTI	14.228		100,000	49,179	65,479
CDBG/Housing	Comm Dev T93	14.228		75,000	15,000	17,875
	TTI		B-C-99-026-1	8,000	3,000	2,480
			B-C-01-026-1	38,000	0	0
Subtotal CFDA 14.228					233,679	198,933
Supportive Housing Program	Mental Hth AA	14.238	OH16C90-7016	314,280	51,990	51,990
Direct Program: HOME Investment in Affordable Housing (B)	Comm Dev TTI	14.239		379,500	156,576	189,160
	T93		B-C-99-026-2	354,500	35,000	26,000
			B-C-99-026-2	37,500	0	8,965
Subtotal CFDA 14.239					191,576	224,125
<b>SUBTOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					477,245	475,048

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dep't/ Acct No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE Passed through Ohio Attorney General's Office: Victims of Crime	Vict/Wit TTJ	16.575	01VAGENE005T 02VAGENE005T	46,530 46,530	11,632 22,941	8,573 26,466
Subtotal CFDA 16.575				34,573		35,039
Passed through the Office of Criminal Justice Services:						
Victims of Crime Act	Sheriff TT9	16.579	99VAGENN382n 02VAGENNES54	103,468 32,856	28,273 8,214	28,273 8,214
Drug Control & Systems Improvement Act- Formula Grant	Sheriff TTD	16.579	00-DG-A01-7067	125,000	119,693	119,693
Juvenile Block Grant	Juvenile Ct TAD	16.579	00-JB-007-A063 99-JB-002-AO635	16,085 8,043	8,043 8,043	4,028 8,043
Subtotal CFDA 16.579				172,266		168,251
Violence Against Women Act	Sheriff TT7	16.588	98WFVA28214 99WFVA28214 00WFVA28214	49,737 54,115 47,411	10,975 18,736 47,411	10,975 18,736 47,411
Subtotal CFDA 16.588				77,122		77,122
Direct Program: Federal Forfeiture Program	Sheriff	16.XXX	N/A	159,419	159,419	78,879
SUBTOTAL U.S. DEPARTMENT OF JUSTICE				443,380		359,291
U.S. DEPARTMENT OF TRANSPORTATION Passed through Northeast Ohio Area-wide Coordinating Agency:	Airport Q01	20.106		135,765	0	0
Passed through Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas: Highway Planning and Construction	Eng	20.205	N/A		145,737	145,737

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept/ Acct No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
Capital Assistance Grant	Trans T82	20.509	RPT-0028-019-003 RPT-0028-018-992 SUA-0028-148-952 RPT-0028-020-012	672,000 120,000 49,214 1,790,000	586,845 91,944 49,214 0	586,845 91,944 49,214 0
Operating	Trans T89	20.509	RPT-4028-019-011	202,839	202,839	202,839
Subtotal CFDA 20.509					<u>930,812</u>	<u>930,842</u>
<b>SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>					<u>1,076,579</u>	<u>1,076,579</u>
<b>U.S. DEPARTMENT OF ENERGY</b>						
Passed through Ohio Department of Development: Weatherization Assistance for Low Income Persons	Human Ser S02	81.042	D00-135 D01-135	82,450 95,922	10,206 64,644	18,077 63,641
<b>SUBTOTAL U.S. DEPARTMENT OF ENERGY</b>					<u>74,850</u>	<u>81,718</u>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>						
Passed through Ohio Emergency Management Agency: Terrorism Consequence Management	EMA W	83.534		17,500	17,500	17,441
FEMA Performance Grant	EMA W	83.552		48,500	40,506	40,565
FEMA Performance Grant	FEMA S02	83.523		7,962	7,962	0
<b>SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					<u>65,968</u>	<u>58,006</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>						
Passed through Ohio Department of Education: Title VI-B, Special Education: Assistance to States for Education of Handicapped Children	Metz. S03	84.027 84.027	065995-6B-SF-00P 065995-6B-SF-02P	95,589 91,293	95,589 27,388	56,253 27,368
<b>Subtotal</b>					<u>122,977</u>	<u>83,621</u>

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept/ Acct No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
Preschool Grant Section 619 Entitlement	Meitz. S03	84.173 84.173	065995-PG-S1-2001P 065995-PG-S1-2002P	41,111 40,886	41,111 12,266	13,575 19,002
Subtotal				53,377	53,377	32,577
Total Special Education Cluster				176,354	176,354	116,198
Passed through Department of Alcohol and Drug Addiction Services - DARE Project	Mental Hth. AA	84.186A	28-28832-01-DFSDAR-01-9095 28-3144-00-DFSDAR-02-9095	42,242 45,000	21,121 11,250	21,121 22,500
Subtotal CFDA 84.186A				32,371	32,371	43,621
Passed through Ohio Department of Education: ESEA Title VI Innovative Education Program	Meitz. S03	84.298	065995-C2-S1-01 065995-C2-S1-02	4,678 4,847	842 1,406	4,470 0
Subtotal CFDA 84.298				2,248	2,248	4,470
<b>SUBTOTAL U.S. DEPARTMENT OF EDUCATION</b>					210,973	164,289
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
Passed through the Ohio Department of Development - Office of Community Services						
Passed through WRAAAA: HEAP	Aging T88	93.568	FY00 FY01	2,959 2,959	2,959 0	1,168 1,118
Passed through the Ohio Department of Development: Low Income Home Energy Assistance Block Grant	Human Ser S02	93.568	H00-135 H01-135	29,670 44,023	9,401 13,360	9,507 21,922
	Human Ser S02	93.568	01-HA-152 02-HA-152	21,608 23,654	12,425 9,623	6,492 0
HEAP Crisis Cooling Grant:	Human Ser S02	93.568	01-HC-252 01-HE-252	10,150 51,000	9,500 26,600	8,933 29,165
HEAP Winter Emergency Crisis Grant			02-HE-252	41,000	5,000	11,229
Subtotal CFDA 93.568				88,868	88,868	89,534

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept/ Acct No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
Passed through the Geauga Community Action Council Community Services Block Grant (C)	Human Ser	93.569	00-025BG 99-925BG	94,441 106,294	21,652 66,455	5,000 53,574
Subtotal CFDA 93.569				88,107		58,574
Stripper	Human Ser S02	93.XXX	STR00-135 STR01.135	20,232 692	15,675 133	13,598 18
Subtotal CFDA 93.XXX				15,808		13,616
Passed through the Western Reserve Area Agency on Aging: Aging Cluster						
Special Programs for Aging - Title III-B	Aging T88	93.044	CE04921	116,158	116,158	116,158
Special Programs for Aging - Title III-C	Aging T88	93.045	CE04921	32,613	516	0
Subtotal CFDA 93.045				33,032	31,529	33,032
Med Save Grant	Aging T88	93.048	FY-01 FY-02	8,765 9,208	8,765 0	4,261 6,207
Subtotal Aging Cluster				8,765	8,765	10,468
Special Programs for Aging - Title III-F	Aging T88	93.043	FY-01	1,591	1,591	1,591
Passed through Ohio Department of Mental Retardation and Developmental Disabilities: Social Services Block Grant	Metz. S03	93.667	FY-01 FY-02	58,383 59,842	44,001 15,733	44,001 29,921
Passed through Ohio Department of Mental Health: Social Services Block Grant	Mental Hth AA	93.667	FY-01 FY-02	47,358 47,358	47,358 0	28,705 27,341
Subtotal CFDA 93.667				107,092		129,968
Community Plan Block Grant	Mental Hth AA	93.958	FY-01 FY-02	58,130 34,536	50,528 8,634	27,723 34,536
Adult DAT Block Grant	Mental Hth AA	93.958	FY01	57,672	34,448	56,028

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept/ Acct No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
Outcomes Incentive Grant	Mental Hth AA		19-CO1G-01-01	31,250	0	31,250
Children's Block Grant	Mental Hth AA	93-958	FY-01 FY-02	4,446 4,446	3,334 1,112	3,334 4,446
Subtotal CFDA 93-958				98,056		157,317
Medical Assistance Grant:	Mental Hth AA	93-778	FY-01	OPEN	589,811	648,243
Passed through the Ohio Department of Alcohol and Drug Addiction Services:						
Drug and Alcohol Medicaid Title XIX	Mental Hth AA	93-778	FY-01	OPEN	80,360	85,001
Passed through the Ohio Department of Human Services and then through Ohio Department of Mental Retardation and Developmental Disabilities:						
Community Alternative Funding System (CAFS)	Metz. S03	93-778	FY00	OPEN	400,160	400,160
Subtotal CFDA 93-778					1,070,331	1,133,404
Substance Abuse Protection and Treatment Block Grant	Mental Hth AA	93-959	FY-01 FY-02	278,530 254,603	208,898 84,867	207,732 89,581
Subtotal CFDA 93-959					293,765	297,313
<b>SUBTOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					1,920,586	2,040,975
<b>TOTAL FEDERAL AWARDS</b>					4,278,970	4,265,295

The accompanying notes are an integral part of this schedule

## NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES

- (A) - The accompanying schedule of expenditures of federal awards includes the federal grant activity of Geauga County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general-purpose financial statements.
- (B) - Community Development receives the monies directly from HUD through drawdowns.
- (C) - Geauga Community Action Council Inc. receives the grant monies and Job and Family Services is the subrecipient from them.
- (D) - In 2001, funds received from the Western Reserve Area Agency on Aging (WRAAA) is an in-kind grant for catered meals (CFDA #10.570 and 93.045).
- (E) - Geauga County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program, (CFDA #14.228). The purpose of the loan program is to provide loans to various businesses to assist in expansion or modernization of equipment. As of December 31, 2001, the total amount of loans outstanding was \$ 2,843,503.

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Geauga County  
Geauga County Courthouse  
231 Main Street  
Chardon, Ohio 44024

To the Board of Commissioners:

We have audited the financial statements of Geauga County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated May 31, 2002, in which report we noted, that the County made an adjustment to the retained earnings. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated May 31, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our considerations of the internal control over financial reporting would not necessarily disclose all matters over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated May 31, 2002.

This report is intended for the information and use of the audit committee, management, the Board of Commissioners, federal awarding agencies and pass through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping initial "J" and a long horizontal stroke extending to the right.

**Jim Petro**  
Auditor of State

May 31, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Geauga County  
Geauga County Courthouse  
231 Main Street  
Chardon, Ohio 44024

To the Board of Commissioners:

**Compliance**

We have audited the compliance of Geauga County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated May 31, 2002.

### **Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated May 31, 2002, in which report we noted, the County made an adjustment to the retained earnings. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, the Board of Commissioners, federal awarding agencies, and pass through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

May 31, 2002

**GEAUGA COUNTY  
SCHEDULE OF FINDINGS**

December 31, 2001

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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A-133 §.505

(d)(1)(i)	<b>Type of Financial Statement Opinion</b>	Unqualified
(d)(1)(ii)	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
(d)(1)(ii)	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
(d)(1)(iii)	<b>Was there any reported non-compliance at the financial statement level (GAGAS)?</b>	No
(d)(1)(iv)	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
(d)(1)(iv)	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
(d)(1)(v)	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
(d)(1)(vi)	<b>Are there any reportable findings under Sec. .510?</b>	No
(d)(1)(vii)	<b>Major Programs (list)</b>	<b>Medical Assistance Program, CFDA #93.778; Capital Assistance Grant, CFDA #20.509</b>
(d)(1)(viii)	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	<b>Low Risk Auditee?</b>	Yes

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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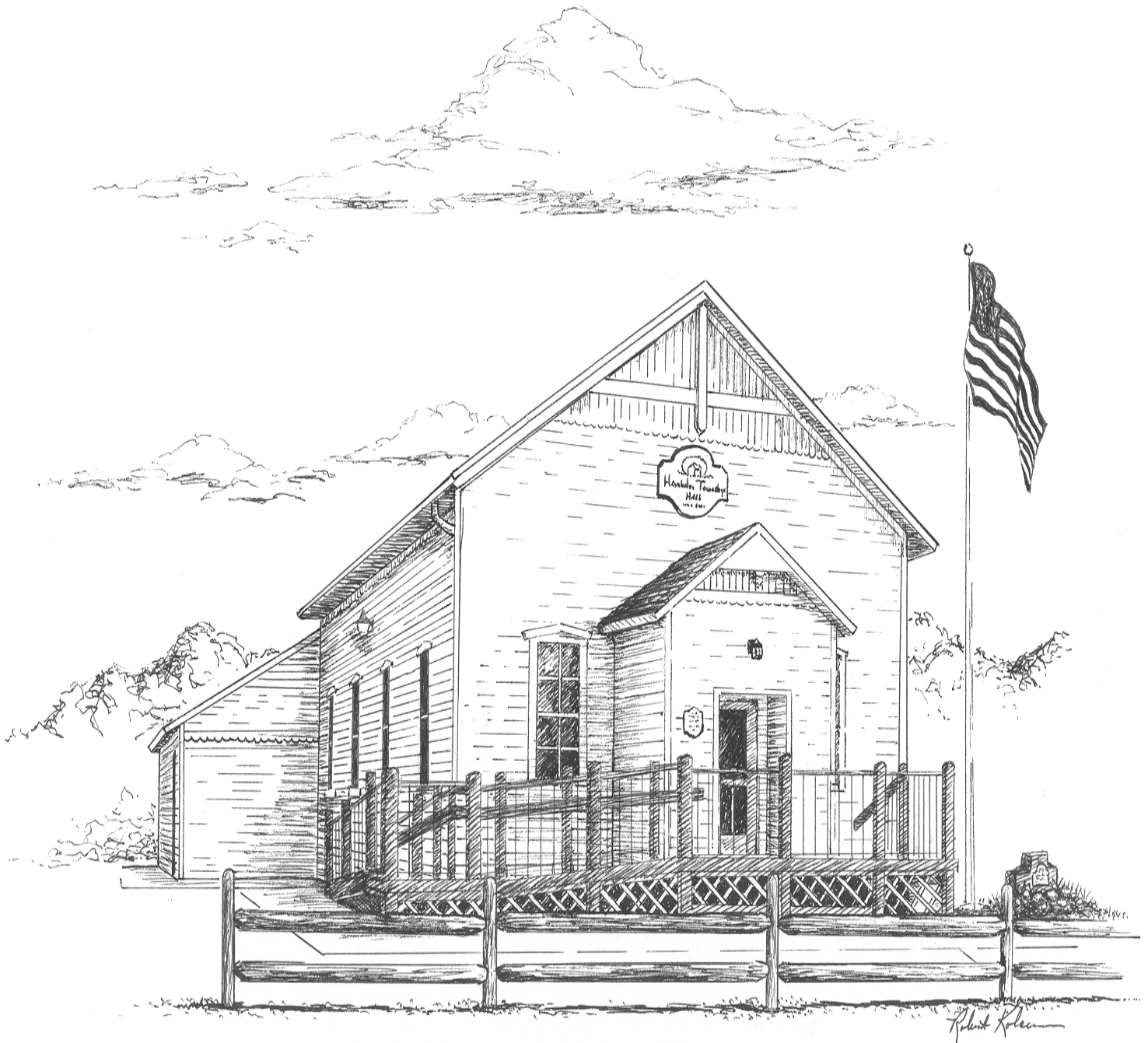
None

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None



# Geauga County, Ohio Comprehensive Annual Financial Report



For the Year Ended December 31, 2001

## ABOUT THE COVER

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

Pictured on the cover is the Hambden Township Hall. Built in 1838 as a Disciples of Christ Church, it became a school in the 1850's and in the 1870's Hambden Township Trustees began using the building as a meeting place. In 1876, the building was turned over to township and become their permanent meeting place. The Trustees meet on the 1<sup>st</sup> and 3<sup>rd</sup> Tuesdays of each month at 7:00 pm.



# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2001



Tracy A. Jemison, AAS  
Gauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. Hamilton  
Deputy Auditor

Geauga County, Ohio

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2001

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Geauga County, Ohio  
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Geauga County, Ohio

Comprehensive Annual Financial Report  
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Geauga County, Ohio

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2001

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# Tracy A. Jemison, AAS Geauga County Auditor

231 Main Street, Courthouse Annex, Chardon, OH 44024-1293

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

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May 31, 2002

To the Citizens of Geauga County  
and to The Board of County Commissioners:

the Honorable Neil Hofstetter,  
the Honorable Jan Novak, and  
the Honorable William Repke:

I am pleased to present Geauga County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. This report conforms to generally accepted accounting principles and provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Geauga County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Geauga County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, and specifically, the County Auditor's Office.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The Introductory Section includes this transmittal letter, the County's organization chart, an organization chart of the Auditor's Office, a list of elected officials and a copy of the GFOA Certificate of Achievement. The Financial Section includes the Report of Independent Accountants, General Purpose Financial Statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

## Reporting Entity

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

*Proudly serving the residents of Geauga County*

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

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

The County Auditor is elected to a four-year term and has as one of his most important functions, the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to various government units. The 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 Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. By state law, the 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 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 Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as in all local governments throughout the County. Other elected officials are the Clerk of Courts, the Recorder, the Sheriff, the Engineer, three Common Pleas Court Judges, and the County Coroner.

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



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

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

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

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

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

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

A complete discussion of the County's reporting entity is provided in Notes 1, 10, 11, 12 and 13 to the General Purpose Financial Statements.

## **Economic Condition and Outlook**

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

Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

According to the U.S. Census Bureau and the County Planning Commission, Geauga County's population is at 91,804 for 2001, which represents a 13.16 percent increase from the 1990 census figure of 81,129. The 2001 unemployment rate for the County was 3.7 percent, while the state and national averages were 4.5 percent and 5.4 percent respectively. The County's unemployment rate continues to rank Geauga County within the twenty-five lowest in the State of Ohio.

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

The County is experiencing continuous planned growth. In 2001, the County Building Regulation Department issued a total of 1,711 building permits with an estimated value upon completion of \$212,264,882. Of this total, 1,375 permits were residential with an estimated value upon completion of \$125,428,875, and 336 were all other classes of property with an estimated value upon completion of \$86,836,007.

The County supports industrial expansion of local businesses and offers a revolving loan fund to assist new or growing businesses with low interest loans for expansion or additional capital. In 2001, \$660,000 was loaned to two companies, retaining sixty jobs and creating nine additional jobs.

## **Major Initiatives**

### **Current Year Projects**

The Department of Community Development completed several projects funded by grants. These included the ADA elevator in the new Troy Town Hall addition, an ADA ramp and a sidewalk in Chardon, and a unisex restroom at 470 Center Street. In addition three families received down payment assistance to purchase their first home, three homes were rehabilitated, and eight low income or senior citizen residents received emergency assistance to repair their homes.

A plan continues to be finalized for a subterranean addition to the existing Courthouse. The proposed plan consists of a 24,000 square feet of floor space for two courtrooms and space for court-support services. This addition will house the Probate and Juvenile Court and an additional courtroom for future expansion. The Board of County Commissioners has selected the firm of RWL Architects of Elyria, Ohio, to provide the design and engineering services for this project.

Nearly 6 million dollars were spent to improve roadways and bridges throughout the County. Major improvements were made to Burton Windsor Road including bridge replacement and resurfacing. Clay Street, Bass Lake Road and Butternut Road underwent resurfacing. Auburn Road was widened and resurfaced. Chardon Windsor Road, Munn Road and Leggett Road had additional asphalt added along with cement stabilization. Farmington Road underwent ditch improvement and was asphalted and the Fowlers Mills Road Bridge was replaced.

Several improvements were completed to existing wastewater systems in the County. These included: an upgrade of the disinfection system at the Opalaca wastewater system to an ultraviolet system; improvement of the discharge system for Aquilla Village wastewater treatment system, and realignment of sewer lines at McFarland Creek wastewater plant. Engineering has begun for expansion of McFarland Creek.

### **For the Future**

The County has several water and sewer projects in process and planning stages. Five wastewater treatment systems will be upgraded to ultraviolet systems. McFarland Creek wastewater plant will be upgraded with new compost pads and pump houses will be upgraded in the Bellvernon and Infirmary wastewater treatment plants.

The Commissioners have decided not to remodel their existing space on the second floor of the Courthouse Annex. Instead, they will be relocating permanently to 470 Center Street, where they will occupy a 5,000 square foot space. An estimated \$200,000 is expected to be spent on the remodeling of the 470 Center Street offices.

Still under consideration is a new County Jail facility. The proposed facility being considered is a State of Ohio, Dept of Rehabilitation and Correction; Bureau of Detention prototype. Projected costs are expected to exceed 10 million dollars.

Several building maintenance projects are planned for 2002. HVAC systems will be replaced at the Mental Health/Aging facility. Several air conditioners will be replaced throughout the County facilities. The back porch on the Courthouse Annex will be replaced as well as upgrading of the surge protection systems. The Annex will also go through several asbestos abatement projects in the basement and on the 2<sup>nd</sup> floor. Repaving will take place on the Mental Health driveway and an addition is planned for the Department on Aging.

### **Department Focus**

The Geauga County Department on Aging (GDA) provides Geauga County residents age 60 and older with information, programs, and services to improve their quality of life. The department is responsible for delivering, planning, and coordinating services and resources for seniors that include, but are not limited to: transportation, meals, adult day care, information and referral, health assessment and health programs, socialization and education, telephone reassurance and visiting, newsletters, volunteer placement, respite, and chore services.

The GDA also serves as an advocate for older persons and conducts special programs and public hearings to collect, evaluate and distribute information relative to senior needs. Through the Geauga County Advisory Board on Aging, the GDA is both informed of and accountable to the needs of the elderly in Geauga County. The Advisory Board is appointed by the Board of County Commissioners and consists of both seniors and those who serve them.

Among the programs offered by GDA are 6 senior centers located in Auburn, Chardon, Chagrin Falls Park, Middlefield, Thompson, and West Geauga. Each site offers educational programs and social activities of interest to seniors living in the local area. The majority of the senior centers offer on-site meals.

Other programs are offered directly to the senior by GDA staff or a contracted provider. Currently, these services include homemaker, personal care, respite for caregivers, legal services, home maintenance, job placement, transportation assistance, counseling, medical advocacy, day care for adults with Alzheimer's or dementia-related disorders, telephone reassurance and friendly visitors for the isolated senior, home delivered meals, and volunteer placement.

Up-to-date information on programs, services and issues of importance to seniors can be found in the GDA's monthly publication, the Geauga Senior News. The Senior News is mailed free of charge to seniors in over 6,000 households.

The GDA is structured to adapt to the changing needs of the elderly in Geauga County. Services and programs are evaluated annually and changes are implemented with guidance from the Advisory Board on Aging.

## **Financial Information**

### **Basis of Accounting**

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a basis other than generally accepted accounting principles (GAAP). For financial reporting purposes, the records are converted to the modified accrual basis for all governmental and fiduciary funds and to the accrual basis for proprietary funds. On a modified accrual basis, revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. The basis of accounting and the various funds and account groups used by Geauga County are fully described in Note 2 to the General Purpose Financial Statements.

### **Internal Controls**

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems for control of fixed assets and payroll. These systems, along with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, insure that the financial information generated is both accurate and reliable.

### **Budgetary Control**

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

### **General Government Functions - Financial Highlights**

The following schedule presents a summary of governmental funds' revenues for the years ended December 31, 2000 and 2001, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

Revenues	2000 Amount	2001 Amount	Percent of Total	Amount of Change	Percent of Change
Property and Other Taxes	\$16,262,625	\$16,689,260	27.36%	\$426,635	2.62%
Sales Tax	4,109,130	4,025,918	6.60	(83,212)	(2.03)
Permissive Motor Vehicle					
License Tax	478,985	484,016	0.80	5,031	1.05
Charges for Services	4,951,257	6,373,972	10.45	1,422,715	28.73
Licenses and Permits	159,198	170,066	0.28	10,868	6.83
Fines and Forfeitures	282,765	231,875	0.38	(50,890)	(18.00)
Intergovernmental	30,257,844	28,235,763	46.29	(2,022,081)	(6.68)
Special Assessments	275,305	380,284	0.62	104,979	38.13
Interest	3,081,254	2,529,378	4.15	(551,876)	(17.91)
Rentals	69,171	80,781	0.13	11,610	16.78
Contributions/Donations	97,551	68,915	0.11	(28,636)	(29.35)
Other	1,296,602	1,728,919	2.83	432,317	33.34
Total	\$61,321,687	\$60,999,147	100.00%	(\$322,540)	(0.005)

The increase in Charges for Services of 28.73 percent is a result of increased monies collected by the County Recorder. The increase in Special Assessments of 38.13 percent is related to increased collections on Special Assessments. Other revenues increased by 33.34 percent as a result of increased refunds and reimbursements in the General Fund and Road and Bridge Fund.

The decrease of 18 percent in Fines and Forfeitures is attributed primarily to a decrease in monies collected by the General Fund. A decrease of 17.91 percent in Interest is attributed to lower interest rates on investments held by the County. The decrease of 29.35 percent in Contributions and Donations is a result of decreased monies received by Mental Retardation Special Revenue Fund.

The following schedule presents a summary of governmental funds' expenditures for the years ended December 31, 2000 and 2001, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

Expenditures	2000 Amount	2001 Amount	Percent of Total	Amount of Change	Percent of Change
Current:					
General Government:					
Legislative and Executive	\$6,183,233	\$6,980,654	11.35%	\$797,421	12.90%
Judicial	2,587,992	2,695,215	4.38	107,223	4.14
Public Safety	7,940,634	8,478,404	13.79	537,770	6.77
Public Works	6,760,006	5,062,520	8.23	(1,697,486)	(25.11)
Health	4,510,113	4,926,533	8.01	416,420	9.23
Human Services	22,650,099	24,083,694	39.17	1,433,595	6.33
Economic Development and					
Assistance	209,468	31,412	0.05	(178,056)	(85.00)
Other	799,461	924,770	1.50	125,309	15.67
Intergovernmental	546,176	673,881	1.11	127,705	23.38
Capital Outlay	7,042,511	4,910,253	7.99	(2,132,258)	(30.28)
Debt Service:					
Principal Retirement	2,583,340	2,196,562	3.57	(386,778)	(14.97)
Interest and Fiscal Charges	545,169	515,845	0.85	(29,324)	(5.38)
Total	<u>\$62,358,202</u>	<u>\$61,479,743</u>	<u>100.00</u>	<u>(\$878,459)</u>	<u>(1.41)</u>

The increase of 12.90 percent in Legislative and Executive is a result of increased expenditures in the Real Estate Assessment and County Recorder Micrographic Special Revenue Funds. The increase of 15.67 percent in Other expenditures is related to an increase legal fees in the General Fund. The 23.38 percent increase in Intergovernmental expenditures is due to increased costs in the Municipal Road Tax Special Revenue Fund. The decrease of 25.11 percent in Public Works is attributed to the decrease in costs associated with the Geauga Portage Juvenile Detention Facility. The 85 percent decrease in Economic Development and Assistance expenditures is due to decreased costs associated with issuing loans through the Revolving Loan Special Revenue Fund. Capital Outlay decreased 30.28 percent as a result of less spending on capital expenditures in the Road and Bridge Capital Projects Fund.

### General Fund Balance

The fund balance of the General Fund increased from \$4,349,099 to \$5,492,392 during 2001. This fund balance in the General Fund provides the County with the equivalent of 114 working days of expenditures.

## **Enterprise Funds**

The Enterprise Funds operated by the County consist of a Water Resources Fund and a Water District Fund. Operating revenues in the Water Resources Fund totaled \$3,803,018, with depreciation expense of \$2,006,528, a net loss of \$1,832,152, and deficit retained earnings at year-end of \$7,439,096. Operating revenues in the Water District Fund totaled \$512,699, with depreciation expense of \$646,194, a net loss of \$682,355, and deficit retained earnings at year-end of \$202,833. The deficits resulted from the conversion to generally accepted accounting principles for the preparation of annual financial statements, in particular the accounting of fixed assets. County management is reviewing the operations of both of these funds and is taking steps to eliminate their deficits.

Metzenbaum Sheltered Industries Workshop (Component Unit) is financially sound, reflecting retained earnings at December 31, 2001, of \$108,822.

## **Fiduciary Funds**

Fiduciary funds account for assets held by Geauga County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Geauga County maintains are expendable trust and agency funds.

At December 31, 2001, assets held in the Trust Fund totaled \$9,216, while assets in Agency Funds totaled \$138,595,781. The County uses the Agency Funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the Agency Funds are the Board of Health, Park Board, Soil and Water Conservation District, Emergency Management Agency, Family First Council, and Trumbull/Gauga Solid Waste District.

## **Cash Management**

During the year ended December 31, 2001, the County's cash resources were divided into bank deposits and short-term investments.

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and simplified accountability. Among the County's many investments, Geauga County participates in the State Treasurer's Investment Pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. In addition to STAR Ohio, the Treasurer invests in U.S. Government Securities, commercial paper, manuscript bonds, and securities issued by U.S. Government Agencies. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law. Interest for the primary government during 2001 was \$2,620,252. Interest was received directly by the Workshop in the amount of \$289.

## **Risk Management**

In 1990, the County began purchasing insurance from CORSA (County Risk Sharing Authority, Inc.) for all of its insurance coverage, including general liability insurance. To the extent any losses are not covered by insurance, the County has the ability to issue general obligation bonds to pay such costs. For 2001, the Commissioners have designated \$14,712 in the General Fund balance to pay claims against the County. The County carries elected officials' liability insurance and law enforcement liability insurance. The County also maintains property

insurance coverage. In addition, the County maintains Workers' Compensation for all employees by paying premiums to the State of Ohio.

### **Debt Administration**

In 2001, the County retired \$250,000 in general obligation bonds, \$204,841 in special assessment bonds, \$5,000 in revenue bonds, \$287,607 in OWDA Loans, and \$26,250 in OPWC Loans. The County has \$1,575,000 of outstanding general obligation bonds, \$4,317,027 of outstanding special assessment bonds, \$171,000 of outstanding revenue bonds, and \$8,561,983 of outstanding OWDA Loans, \$472,500 of outstanding OPWC Loans and \$3,775,000 of outstanding notes at December 31, 2001. The total overall debt margin at December 31, 2001, was \$52,289,799 with an unvoted total debt margin of \$19,171,217.

### **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2001, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. County management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a CAFR. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

### **Awards**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2000. This was the twelfth year Geauga County received the prestigious award which is the highest form of recognition in the area of state and local government financial reporting. The County is proud to have earned the award in its twelfth successive submittal to the program.

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

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

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



## Acknowledgments

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

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2001. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

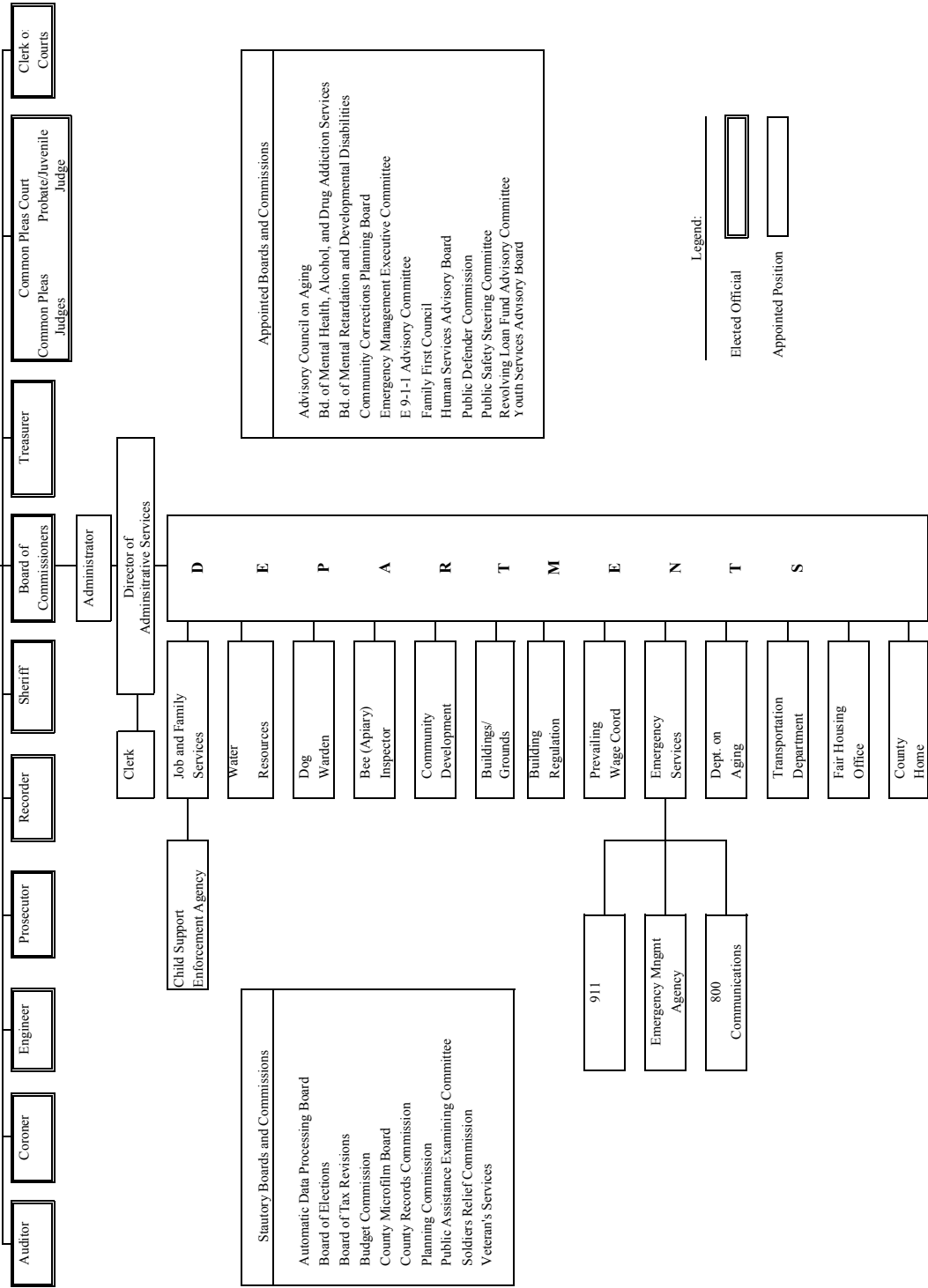
Planning, coordinating, compiling and completing this report have been the responsibilities of Deputy Auditor, Beth Hamilton. I gratefully acknowledge her dedication and professionalism as well as those of the other members of the Auditor's staff including Michele Pennell, Susan Kotapish, Bonnie Makowski,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

Sincerely,

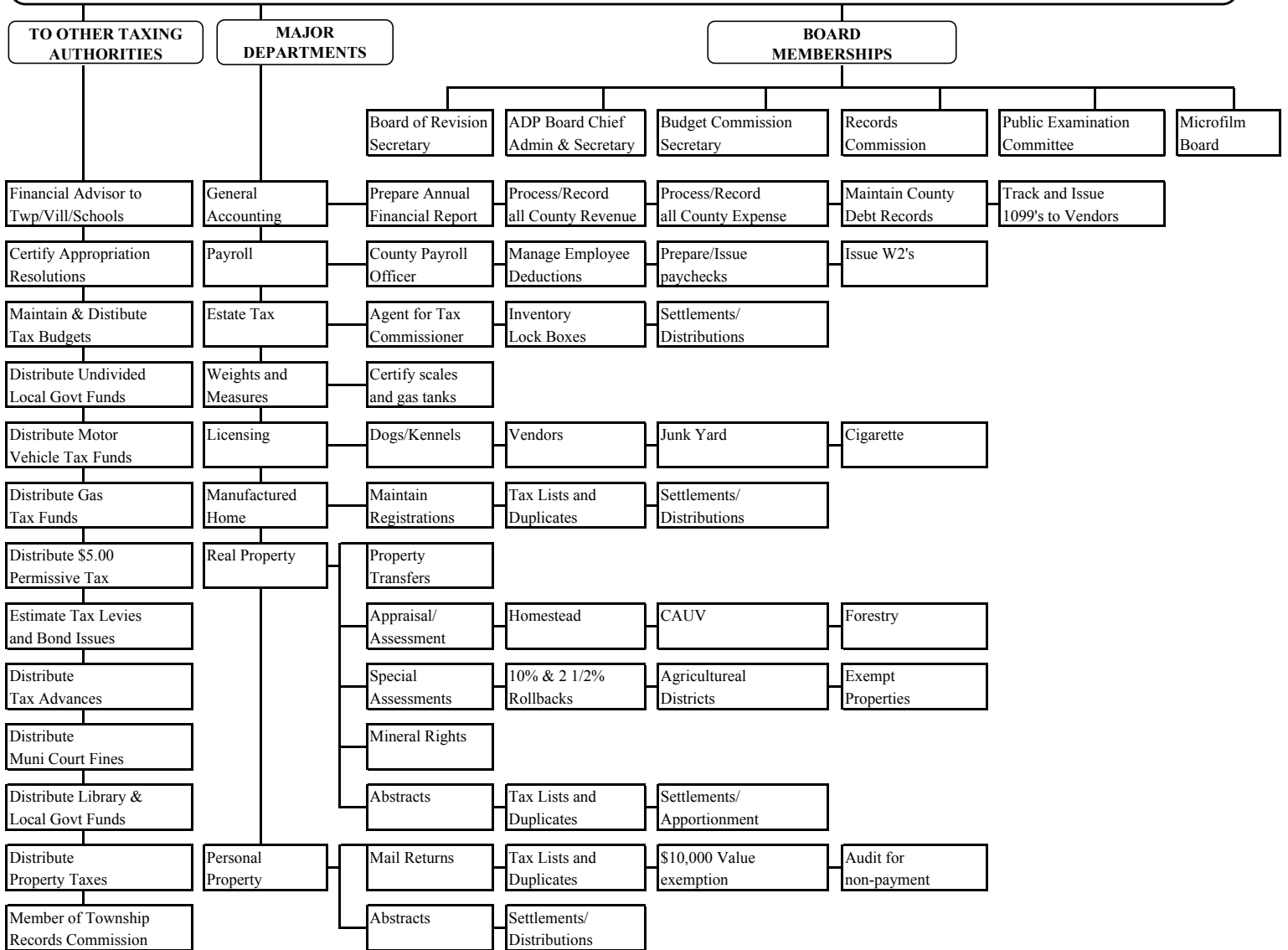


Tracy A. Jemison, AAS  
Gauga County Auditor

# COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



# TRACY A. JEMISON, GEAUGA COUNTY AUDITOR



## DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

Geauga County, Ohio

Elected Officials  
December 31, 2000

**Board of Commissioners**

**Neil Hofstetter  
Jan Novak  
William Repke**

**Auditor**

**Tracy A. Jemison**

**Clerk of Courts**

**Denise M. Kaminski**

**Common Pleas Court  
General Division**

**Honorable H.F. Inderlied  
Honorable Forrest Burt**

**Common Pleas Court  
Probate/Juvenile**

**Honorable Charles Henry**

**Coroner**

**Albert S. Evans, M.D.**

**Engineer**

**Robert L. Phillips**

**Prosecuting Attorney**

**David P. Joyce**

**Recorder**

**Mary Margaret McBride**

**Sheriff**

**George R. Simmons**

**Treasurer**

**Christopher P. Hitchcock**

# 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, 2000

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



*Imelda Aruete*  
President

*Jeffrey L. Essler*  
Executive Director

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# Financial Section

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STATE OF OHIO  
OFFICE OF THE AUDITOR

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Geauga County  
Geauga County Courthouse  
231 Main Street  
Chardon, Ohio 44024

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Geauga County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Geauga County, Ohio, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

As described in Note 3 to the general-purpose financial statements, the County made an adjustment to the retained earnings.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 31, 2001

# **General Purpose Financial Statements**

# Geauga County, Ohio

## Combined Balance Sheet All Fund Types, Account Groups and Discretely Presented Component Unit December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and Other Debits:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,805,016	\$14,805,997	\$1,958,579	\$3,423,045
Cash and Cash Equivalents in Segregated Accounts	4,171	86,524	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	12,822	0
Investments in Segregated Accounts	0	0	21,270	0
Receivables				
Property and Other Taxes	393,180	31,006	0	0
Accounts	65,034	256,189	0	1,798
Special Assessments	0	0	0	0
Accrued Interest	32,877	0	0	0
Loans	0	2,843,503	0	0
Intergovernmental	2,774,101	5,954,511	36,358	1,601,663
Due from Other Funds	297,673	27,753	0	0
Due from Agency Funds				
Property and Other Taxes	4,123,100	9,723,000	600,200	2,750,000
Special Assessments	0	0	4,233,853	0
Interfund Receivable	374,830	0	0	0
Inventories	101,560	693,197	0	0
Prepaid Items	57,224	0	0	0
Fixed Assets (Net, Where Applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits:				
Amount Available in Debt Service Fund for General Obligation Debt	0	0	0	0
Amount Available in Debt Service Fund for Special Assessment Debt	0	0	0	0
Amount to be Provided for Retirement of Special Assessment Debt	0	0	0	0
Amount to be Provided for Retirement of Other General Long-Term Obligations	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$12,028,766</b>	<b>\$34,421,680</b>	<b>\$6,863,082</b>	<b>\$7,776,506</b>

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-term Obligations			
Enterprise	Trust and Agency					
\$4,546,970	\$15,094,012	\$0	\$0	\$43,633,619	\$0	\$43,633,619
0	1,294,766	0	0	1,385,461	35,463	1,420,924
0	0	0	0	12,822	0	12,822
0	0	0	0	21,270	0	21,270
0	116,218,352	0	0	116,642,538	0	116,642,538
132,763	0	0	0	455,784	35,474	491,258
0	5,997,867	0	0	5,997,867	0	5,997,867
734	0	0	0	33,611	0	33,611
0	0	0	0	2,843,503	0	2,843,503
117,476	0	0	0	10,484,109	0	10,484,109
2,874	0	0	0	328,300	0	328,300
0	0	0	0	17,196,300	0	17,196,300
0	0	0	0	4,233,853	0	4,233,853
0	0	0	0	374,830	0	374,830
125,537	0	0	0	920,294	13,892	934,186
0	0	0	0	57,224	2,610	59,834
19,470,483	0	131,179,336	0	150,649,819	26,322	150,676,141
0	0	0	1,117,162	1,117,162	0	1,117,162
0	0	0	862,687	862,687	0	862,687
0	0	0	3,454,340	3,454,340	0	3,454,340
0	0	0	3,909,982	3,909,982	0	3,909,982
<u>\$24,396,837</u>	<u>\$138,604,997</u>	<u>\$131,179,336</u>	<u>\$9,344,171</u>	<u>\$364,615,375</u>	<u>\$113,761</u>	<u>\$364,729,136</u>

(Continued)

Geauga County, Ohio

Combined Balance Sheet  
All Fund Types, Account Groups and  
Discretely Presented Component Unit (Continued)  
December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities, Fund Equity and Other Credits:</b>				
Liabilities:				
Accounts Payable	\$101,085	\$194,618	\$0	\$34,313
Contracts Payable	105,213	453,134	0	286,659
Accrued Wages	145,370	254,739	0	0
Compensated Absences Payable	10,415	26,778	0	0
Due to Other Funds	2,508	323,502	0	0
Due to County Funds				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Interfund Payable	0	74,830	0	300,000
Intergovernmental Payable	52,879	713,405	0	0
Deferred Revenue	6,118,904	14,736,340	4,870,411	4,351,663
Undistributed Monies	0	0	0	0
Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Matured Bonds and Interest Payable	0	0	12,822	0
Accrued Interest Payable	0	0	0	3,408
Notes Payable	0	0	0	2,175,000
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Government Commitment	0	0	0	0
Revenue Bonds Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
OWDA Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>6,536,374</b>	<b>16,777,346</b>	<b>4,883,233</b>	<b>7,151,043</b>
Fund Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings (Deficit)				
Unreserved	0	0	0	0
Fund Balances				
Reserved for Encumbrances	194,975	1,037,698	0	568,546
Reserved for Inventory	101,560	693,197	0	0
Reserved for Loans	0	2,843,503	0	0
Reserved for Unclaimed Monies	111,341	0	0	0
Unreserved				
Designated for Juvenile Detention Center	34,661	0	0	0
Designated for Claims	14,712	0	0	0
Undesignated	5,035,143	13,069,936	1,979,849	56,917
<b>Total Fund Equity and Other Credits</b>	<b>5,492,392</b>	<b>17,644,334</b>	<b>1,979,849</b>	<b>625,463</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$12,028,766</b>	<b>\$34,421,680</b>	<b>\$6,863,082</b>	<b>\$7,776,506</b>

The Notes to the General Purpose Financial Statements are an integral part of this statement.

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-term Obligations			
Enterprise	Trust and Agency					
\$32,214	\$0	\$0	\$0	362,230	\$0	\$362,230
162,912	0	0	0	1,007,918	0	1,007,918
22,974	0	0	0	423,083	4,939	428,022
110,769	0	0	1,330,267	1,478,229	0	1,478,229
2,290	0	0	0	328,300	0	328,300
0	17,196,300	0	0	17,196,300	0	17,196,300
0	4,233,853	0	0	4,233,853	0	4,233,853
0	0	0	0	374,830	0	374,830
8,253	100,558,116	0	846,877	102,179,530	0	102,179,530
0	0	0	0	30,077,318	0	30,077,318
0	16,450,260	0	0	16,450,260	0	16,450,260
0	80,961	0	0	80,961	0	80,961
0	76,291	0	0	76,291	0	76,291
0	0	0	0	12,822	0	12,822
0	0	0	0	3,408	0	3,408
0	0	0	1,600,000	3,775,000	0	3,775,000
325,000	0	0	1,250,000	1,575,000	0	1,575,000
0	0	0	4,317,027	4,317,027	0	4,317,027
171,000	0	0	0	171,000	0	171,000
472,500	0	0	0	472,500	0	472,500
8,561,983	0	0	0	8,561,983	0	8,561,983
<u>9,869,895</u>	<u>138,595,781</u>	<u>0</u>	<u>9,344,171</u>	<u>193,157,843</u>	<u>4,939</u>	<u>193,162,782</u>
0	0	131,179,336	0	131,179,336	0	131,179,336
22,168,871	0	0	0	22,168,871	0	22,168,871
(7,641,929)	0	0	0	(7,641,929)	108,822	(7,533,107)
0	0	0	0	1,801,219	0	1,801,219
0	0	0	0	794,757	0	794,757
0	0	0	0	2,843,503	0	2,843,503
0	0	0	0	111,341	0	111,341
0	0	0	0	34,661	0	34,661
0	0	0	0	14,712	0	14,712
0	9,216	0	0	20,151,061	0	20,151,061
<u>14,526,942</u>	<u>9,216</u>	<u>131,179,336</u>	<u>0</u>	<u>171,457,532</u>	<u>108,822</u>	<u>171,566,354</u>
<u>\$24,396,837</u>	<u>\$138,604,997</u>	<u>\$131,179,336</u>	<u>\$9,344,171</u>	<u>\$364,615,375</u>	<u>\$113,761</u>	<u>\$364,729,136</u>

## Geauga County, Ohio

### Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Fund For the Year Ended December 31, 2001

	Governmental Fund		
	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Property and Other Taxes	\$5,664,012	\$7,637,397	\$661,265
Sales Tax	4,025,918	0	0
Permissive Motor Vehicle License Tax	0	484,016	0
Charges for Services	3,226,254	3,052,701	0
Licenses and Permits	8,088	161,978	0
Fines and Forfeitures	109,913	121,962	0
Intergovernmental	2,400,031	23,685,696	358,986
Special Assessments	0	0	380,284
Interest	2,330,053	155,774	0
Rentals	80,781	0	0
Contributions/Donations	0	68,915	0
Other	535,460	820,652	0
<b>Total Revenues</b>	<b>18,380,510</b>	<b>36,189,091</b>	<b>1,400,535</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	5,361,917	1,618,737	0
Judicial	2,115,918	579,297	0
Public Safety	6,894,530	1,583,874	0
Public Works	137,347	4,925,173	0
Health	0	4,926,533	0
Human Services	261,834	23,821,860	0
Economic Development and Assistance	0	31,412	0
Other	924,770	0	0
Intergovernmental	573,881	100,000	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	5,569	1,152	2,189,841
Interest and Fiscal Charges	88	35	412,820
<b>Total Expenditures</b>	<b>16,275,854</b>	<b>37,588,073</b>	<b>2,602,661</b>
Excess of Revenues Over (Under)			
Expenditures	2,104,656	(1,398,982)	(1,202,126)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	322,711	2,151,986	339,589
Operating Transfers Out	(1,312,836)	(1,361,302)	0
Note Proceeds	0	0	1,600,000
<b>Total Other Financing Sources (Uses)</b>	<b>(990,125)</b>	<b>790,684</b>	<b>1,939,589</b>
Excess of Revenues and Other Financing			
Sources Over (Under) Expenditures			
and Other Financing Uses	1,114,531	(608,298)	737,463
Fund Balances at Beginning of Year	4,349,099	18,001,323	1,242,386
Increase in Reserve for Inventory	28,762	251,309	0
<b>Fund Balances at End of Year</b>	<b>\$5,492,392</b>	<b>\$17,644,334</b>	<b>\$1,979,849</b>

The Notes to the General Purpose Financial Statements are an integral part of this statement



Types	Fiduciary Fund Type	Totals (Memorandum Only)
Capital Projects	Expendable Trust	
\$2,726,586	\$0	\$16,689,260
0	0	4,025,918
0	0	484,016
95,017	0	6,373,972
0	0	170,066
0	0	231,875
1,791,050	0	28,235,763
0	0	380,284
43,551	0	2,529,378
0	0	80,781
0	56,677	125,592
372,807	0	1,728,919
<u>5,029,011</u>	<u>56,677</u>	<u>61,055,824</u>
0	0	6,980,654
0	0	2,695,215
0	0	8,478,404
0	0	5,062,520
0	0	4,926,533
0	51,296	24,134,990
0	0	31,412
0	0	924,770
0	0	673,881
4,910,253	0	4,910,253
0	0	2,196,562
102,902	0	515,845
<u>5,013,155</u>	<u>51,296</u>	<u>61,531,039</u>
<u>15,856</u>	<u>5,381</u>	<u>(475,215)</u>
259,441	0	3,073,727
(489,801)	0	(3,163,939)
0	0	1,600,000
<u>(230,360)</u>	<u>0</u>	<u>1,509,788</u>
(214,504)	5,381	1,034,573
839,967	3,835	24,436,610
0	0	280,071
<u>\$625,463</u>	<u>\$9,216</u>	<u>\$25,751,254</u>

# Geauga County, Ohio

## Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Governmental Fund Types Budget Basis For the Year Ended December 31, 2001

	General Fund			Variance with Final Budget Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Property and Other Taxes	\$5,562,000	\$5,654,108	\$5,682,438	\$28,330
Sales Tax	3,800,000	4,115,809	4,115,809	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	2,518,975	2,821,429	2,884,909	63,480
Licenses and Permits	13,800	7,712	8,088	376
Fines and Forfeitures	183,500	140,200	143,151	2,951
Intergovernmental	1,914,090	1,952,776	1,942,309	(10,467)
Special Assessments	0	0	0	0
Interest	1,935,000	2,100,000	2,201,201	101,201
Rentals	81,000	85,262	80,781	(4,481)
Contributions/Donations	0	0	0	0
Other	558,000	627,020	607,380	(19,640)
<b>Total Revenues</b>	<b>16,566,365</b>	<b>17,504,316</b>	<b>17,666,066</b>	<b>161,750</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	5,692,572	5,737,688	5,438,283	299,405
Judicial	2,218,589	2,238,646	2,148,213	90,433
Public Safety	6,834,192	6,949,701	6,809,148	140,553
Public Works	141,569	141,569	138,601	2,968
Health	0	0	0	0
Human Services	298,741	306,241	263,080	43,161
Economic Development and Assistance	0	0	0	0
Other	1,148,519	1,343,113	1,020,477	322,636
Intergovernmental	572,640	578,882	573,897	4,985
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>16,906,822</b>	<b>17,295,840</b>	<b>16,391,699</b>	<b>904,141</b>
Excess of Revenues Over (Under) Expenditures	(340,457)	208,476	1,274,367	1,065,891
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	365,207	359,290	322,711	(36,579)
Operating Transfers Out	(1,774,750)	(2,554,392)	(1,312,836)	1,241,556
Advances In	0	111,500	111,500	0
Advances Out	0	(43,830)	(43,830)	0
Note Proceeds	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,409,543)</b>	<b>(2,127,432)</b>	<b>(922,455)</b>	<b>1,204,977</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,750,000)	(1,918,956)	351,912	2,270,868
Fund Balances at Beginning of Year	2,462,449	2,462,449	2,462,449	0
Unexpended Prior Year Encumbrances	82,299	82,299	82,299	0
<b>Fund Balances at End of Year</b>	<b>\$794,748</b>	<b>\$625,792</b>	<b>\$2,896,660</b>	<b>\$2,270,868</b>

Special Revenue Funds				Debt Service Funds			
Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
\$5,844,001	\$7,637,395	\$7,637,397	\$2	\$507,000	\$661,263	\$661,265	\$2
0	0	0	0	0	0	0	0
465,000	480,000	485,038	5,038	0	0	0	0
2,444,940	2,924,604	3,013,010	88,406	0	0	0	0
143,700	146,800	162,474	15,674	0	0	0	0
141,223	101,400	112,914	11,514	0	0	0	0
20,248,717	24,065,702	24,088,571	22,869	65,799	358,744	358,986	242
0	0	0	0	296,000	381,306	381,306	0
135,000	39,429	42,649	3,220	0	0	0	0
0	0	0	0	0	0	0	0
34,500	62,214	68,915	6,701	0	0	0	0
1,129,527	1,438,228	1,533,725	95,497	0	0	0	0
<u>30,586,608</u>	<u>36,895,772</u>	<u>37,144,693</u>	<u>248,921</u>	<u>868,799</u>	<u>1,401,313</u>	<u>1,401,557</u>	<u>244</u>
1,158,736	1,304,667	1,186,948	117,719	0	0	0	0
644,989	756,524	651,412	105,112	0	0	0	0
1,402,531	1,838,636	1,699,326	139,310	0	0	0	0
5,231,000	5,619,621	5,016,641	602,980	0	0	0	0
4,256,583	5,189,194	5,076,304	112,890	0	0	0	0
19,169,527	24,650,662	23,737,885	912,777	0	0	0	0
617,000	692,600	641,586	51,014	0	0	0	0
0	0	0	0	0	0	0	0
65,000	215,578	100,000	115,578	0	0	0	0
0	0	0	0	4,563,428	4,594,841	4,594,841	0
0	0	0	0	570,317	571,699	566,140	5,559
<u>32,545,366</u>	<u>40,267,482</u>	<u>38,110,102</u>	<u>2,157,380</u>	<u>5,133,745</u>	<u>5,166,540</u>	<u>5,160,981</u>	<u>5,559</u>
<u>(1,958,758)</u>	<u>(3,371,710)</u>	<u>(965,409)</u>	<u>2,406,301</u>	<u>(4,264,946)</u>	<u>(3,765,227)</u>	<u>(3,759,424)</u>	<u>5,803</u>
2,866,373	2,152,420	2,151,986	(434)	928,696	722,909	722,909	0
(3,022,230)	(1,979,166)	(1,361,302)	617,864	0	0	0	0
0	43,830	43,830	0	0	0	0	0
0	(20,000)	(20,000)	0	0	0	0	0
0	0	0	0	3,890,000	3,775,000	3,775,000	0
<u>(155,857)</u>	<u>197,084</u>	<u>814,514</u>	<u>617,430</u>	<u>4,818,696</u>	<u>4,497,909</u>	<u>4,497,909</u>	<u>0</u>
(2,114,615)	(3,174,626)	(150,895)	3,023,731	553,750	732,682	738,485	5,803
12,813,395	12,813,395	12,813,395	0	1,196,259	1,196,259	1,196,259	0
476,286	476,286	476,286	0	0	0	0	0
<u>\$11,175,066</u>	<u>\$10,115,055</u>	<u>\$13,138,786</u>	<u>\$3,023,731</u>	<u>\$1,750,009</u>	<u>\$1,928,941</u>	<u>\$1,934,744</u>	<u>\$5,803</u>

(Continued)

# Geauga County, Ohio

## Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Governmental Fund Types (Continued) Budget Basis For the Year Ended December 31, 2001

	Capital Projects Funds			Variance with Final Budget Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Property and Other Taxes	\$2,680,000	\$2,726,554	\$2,726,586	\$32
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	40,300	94,036	95,961	1,925
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,105,165	2,691,918	1,995,679	(696,239)
Special Assessments	0	0	0	0
Interest	28,000	49,150	49,190	40
Rentals	0	0	0	0
Contributions/Donations	0	0	0	0
Other	2,160,000	376,268	372,750	(3,518)
<b>Total Revenues</b>	<b>7,013,465</b>	<b>5,937,926</b>	<b>5,240,166</b>	<b>(697,760)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	0	0	0	0
Judicial	50,300	113,172	93,512	19,660
Public Safety	0	0	0	0
Public Works	7,371,000	5,028,303	3,676,362	1,351,941
Health	0	0	0	0
Human Services	600,000	1,604,763	1,231,559	373,204
Economic Development and Assistance	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
<b>Debt Service:</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>8,021,300</b>	<b>6,746,238</b>	<b>5,001,433</b>	<b>1,744,805</b>
Excess of Revenues Over (Under) Expenditures	<b>(1,007,835)</b>	<b>(808,312)</b>	<b>238,733</b>	<b>1,047,045</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	988,000	1,057,500	157,500	(900,000)
Operating Transfers Out	0	(654,000)	(489,801)	164,199
Advances In	0	0	0	0
Advances Out	(91,500)	(91,500)	(91,500)	0
Note Proceeds	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>896,500</b>	<b>312,000</b>	<b>(423,801)</b>	<b>(735,801)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<b>(111,335)</b>	<b>(496,312)</b>	<b>(185,068)</b>	<b>311,244</b>
Fund Balances at Beginning of Year	2,662,738	2,662,738	2,662,738	0
Unexpended Prior Year Encumbrances	70,667	70,667	70,667	0
<b>Fund Balances at End of Year</b>	<b>\$2,622,070</b>	<b>\$2,237,093</b>	<b>\$2,548,337</b>	<b>\$311,244</b>

The Notes to the General Purpose Financial Statements are an integral part of this statement.

Totals (Memorandum Only)			
Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
\$14,593,001	\$16,679,320	\$16,707,686	\$28,366
3,800,000	4,115,809	4,115,809	0
465,000	480,000	485,038	5,038
5,004,215	5,840,069	5,993,880	153,811
157,500	154,512	170,562	16,050
324,723	241,600	256,065	14,465
24,333,771	29,069,140	28,385,545	(683,595)
296,000	381,306	381,306	0
2,098,000	2,188,579	2,293,040	104,461
81,000	85,262	80,781	(4,481)
34,500	62,214	68,915	6,701
3,847,527	2,441,516	2,513,855	72,339
<u>55,035,237</u>	<u>61,739,327</u>	<u>61,452,482</u>	<u>(286,845)</u>
6,851,308	7,042,355	6,625,231	417,124
2,913,878	3,108,342	2,893,137	215,205
8,236,723	8,788,337	8,508,474	279,863
12,743,569	10,789,493	8,831,604	1,957,889
4,256,583	5,189,194	5,076,304	112,890
20,068,268	26,561,666	25,232,524	1,329,142
617,000	692,600	641,586	51,014
1,148,519	1,343,113	1,020,477	322,636
637,640	794,460	673,897	120,563
4,563,428	4,594,841	4,594,841	0
570,317	571,699	566,140	5,559
<u>62,607,233</u>	<u>69,476,100</u>	<u>64,664,215</u>	<u>4,811,885</u>
<u>(7,571,996)</u>	<u>(7,736,773)</u>	<u>(3,211,733)</u>	<u>4,525,040</u>
5,148,276	4,292,119	3,355,106	(937,013)
(4,796,980)	(5,187,558)	(3,163,939)	2,023,619
0	155,330	155,330	0
(91,500)	(155,330)	(155,330)	0
3,890,000	3,775,000	3,775,000	0
<u>4,149,796</u>	<u>2,879,561</u>	<u>3,966,167</u>	<u>1,086,606</u>
(3,422,200)	(4,857,212)	754,434	5,611,646
19,134,841	19,134,841	19,134,841	0
629,252	629,252	629,252	0
<u>\$16,341,893</u>	<u>\$14,906,881</u>	<u>\$20,518,527</u>	<u>\$5,611,646</u>

Geauga County, Ohio

Combined Statement of Revenues, Expenses and  
Changes in Fund Equity  
Proprietary Fund Type and  
Discretely Presented Component Unit  
For the Year Ended December 31, 2001

	Enterprise	Component Unit	Totals (Memorandum Only) Reporting Entity
<b>Operating Revenues:</b>			
Charges for Services	\$4,010,927	\$186,449	\$4,197,376
Other	304,790	0	304,790
Total Operating Revenues	<u>4,315,717</u>	<u>186,449</u>	<u>4,502,166</u>
<b>Operating Expenses:</b>			
Personal Services	1,735,031	154,147	1,889,178
Materials and Supplies	531,173	13,188	544,361
Contract Services	1,540,484	13,479	1,553,963
Other	370,814	6,011	376,825
Depreciation	2,652,722	5,605	2,658,327
Total Operating Expenses	<u>6,830,224</u>	<u>192,430</u>	<u>7,022,654</u>
Operating Loss	<u>(2,514,507)</u>	<u>(5,981)</u>	<u>(2,520,488)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest	90,874	289	91,163
Intergovernmental	590,503	0	590,503
Contributions/Donations	0	683	683
Developer Contributions	1,514,000	0	1,514,000
Tap In Fees	690,500	0	690,500
Interest and Fiscal Charges	(334,177)	0	(334,177)
Loss on the Disposal of Fixed Assets	(1,674,968)	0	(1,674,968)
Total Non-Operating Revenues (Expenses)	<u>876,732</u>	<u>972</u>	<u>877,704</u>
Loss Before Operating Transfers	(1,637,775)	(5,009)	(1,642,784)
Operating Transfers In	1,534,726	0	1,534,726
Operating Transfers Out	<u>(1,444,514)</u>	<u>0</u>	<u>(1,444,514)</u>
Net Loss	(1,547,563)	(5,009)	(1,552,572)
Retained Earnings (Deficit) at Beginning of Year - Restated (See Note 3)	<u>(6,094,366)</u>	<u>113,831</u>	<u>(5,980,535)</u>
Retained Earnings (Deficit) at End of Year	(7,641,929)	108,822	(7,533,107)
Contributed Capital at Beginning and End of Year	22,168,871	0	0
Fund Equity at End of Year	<u><u>\$14,526,942</u></u>	<u><u>\$108,822</u></u>	<u><u>(\$7,533,107)</u></u>

The Notes to the General Purpose Financial Statements are an integral part of this statement.

## Geauga County, Ohio

Combined Statement of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Proprietary Fund Type - Primary Government  
Budget Basis  
For the Year Ended December 31, 2001

	Enterprise Funds			Variance with Final Budget Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$3,822,500	\$3,665,695	\$4,058,749	\$393,054
Interest	0	99,450	99,031	(419)
Tap-in Fees	0	690,500	690,500	0
Other	145,000	2,255,684	304,790	(1,950,894)
Intergovernmental	0	473,026	473,027	1
OWDA Note Proceeds	0	3,113,853	97,645	(3,016,208)
<b>Total Revenues</b>	<b>3,967,500</b>	<b>10,298,208</b>	<b>5,723,742</b>	<b>(4,574,466)</b>
<b>Expenses:</b>				
Personal Services	1,976,550	1,936,428	1,773,757	162,671
Materials and Supplies	290,000	631,784	555,253	76,531
Contract Services	1,300,000	2,235,622	2,022,090	213,532
Other	226,000	472,594	439,963	32,631
Capital Outlay	110,000	262,716	378,703	(115,987)
Debt Service:				
Principal	0	364,919	313,857	51,062
Interest and Fiscal Charges	0	309,987	288,513	21,474
<b>Total Expenses</b>	<b>3,902,550</b>	<b>6,214,050</b>	<b>5,772,136</b>	<b>441,914</b>
Excess of Revenues Over (Under) Expenses	64,950	4,084,158	(48,394)	(4,132,552)
Operating Transfers In	100,000	824,686	1,367,247	542,561
Operating Transfers Out	(200,000)	(1,595,617)	(1,558,414)	37,203
Excess of Revenues Over (Under) Expenses and Operating Transfers	(35,050)	3,313,227	(239,561)	(3,552,788)
Fund Equity (Deficit) at Beginning of Year	(2,279,118)	(2,279,118)	(2,279,118)	0
Unexpended Prior Year Encumbrances	5,881,106	5,881,106	5,881,106	0
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$3,566,938</b>	<b>\$6,915,215</b>	<b>\$3,362,427</b>	<b>(\$3,552,788)</b>

The Notes to the General Purpose Financial Statements are an integral part of this statement.

## Geauga County, Ohio

### Combined Statement of Cash Flows Proprietary Fund Type and Discretely Presented Component Unit For the Year Ended December 31, 2001

	Enterprise	Component Unit		Totals (Memorandum Only) Reporting Entity
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$4,058,749	\$372,828		\$4,431,577
Cash Payments to Suppliers for Goods and Services	(1,968,221)	(75,677)		(2,043,898)
Cash Payments to Employees for Services	(1,773,757)	(293,105)		(2,066,862)
Other Operating Revenue	304,790	0		304,790
Other Operating Expense	(373,622)	0		(373,622)
<b>Net Cash Provided by Operating Activities</b>	<u>247,939</u>	<u>4,046</u>		<u>251,985</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Operating Transfers In	1,534,726	0		1,534,726
Operating Transfers Out	(1,444,514)	0		(1,444,514)
Donations	0	683		683
Operating Grants Received	473,027	0		473,027
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>563,239</u>	<u>683</u>		<u>563,922</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Capital Assets	(259,274)	(13,193)		(272,467)
Principal Paid on Notes	(160,000)	0		(160,000)
Principal Paid on Bonds	(70,000)	0		(70,000)
Principal Paid on OWDA Loans	(287,607)	0		(287,607)
Principal Paid on OPWC Loans	(26,250)	0		(26,250)
Interest Paid on Notes	(7,479)	0		(7,479)
Interest Paid on Bonds	(43,900)	0		(43,900)
Interest Paid on OWDA Loans	(288,513)	0		(288,513)
Proceeds of OWDA Loans	97,645	0		97,645
Capital Contributed by Customers - Tap-in Fees	690,500	0		690,500
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(354,878)</u>	<u>(13,193)</u>		<u>(368,071)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest on Investments	99,031	289		99,320
<b>Net Cash Provided by Investing Activities</b>	<u>99,031</u>	<u>289</u>		<u>99,320</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	555,331	(8,175)		547,156
<b>Cash and Cash Equivalents at Beginning of Year</b>	3,991,639	43,638		4,035,277
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$4,546,970</u>	<u>\$35,463</u>		<u>\$4,582,433</u>

(Continued)



	Enterprise	Component Unit	(Memorandum Only) Reporting Entity
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Loss	(\$2,514,507)	(\$5,981)	(\$2,520,488)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	2,652,722	5,605	2,658,327
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	49,506	838	50,344
Increase in Due From Other Funds	(1,684)	0	(1,684)
Decrease in Inventories	2,434	3,753	6,187
Increase in Prepaid Items	0	(2,010)	(2,010)
Increase in Accounts Payable	6,286	0	6,286
Increase in Contracts Payable	89,618	0	89,618
Increase (Decrease) in Accrued Wages	(3,816)	1,841	(1,975)
Decrease in Compensated Absences Payable	(19,369)	0	(19,369)
Increase in Due To Other Funds	2,290	0	2,290
Decrease in Intergovernmental Payable	(15,541)	0	(15,541)
Total Adjustments	2,762,446	10,027	2,772,473
Net Cash Provided by Operating Activities	\$247,939	\$4,046	\$251,985

The Notes to the General Purpose Financial Statements are an integral part of this statement.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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

#### **A. The County**

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 County 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.

#### **B. Reporting Entity**

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

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

The following potential component units have been excluded from the accompanying financial statements. The County does not appoint the members of the governing board nor does the County approve any of the entity's financial operations.

**Geauga Community Action Inc.-** The Geauga Community Action Inc. is an IRS 501C3 non-profit organization. The Corporation was established to assist low-income citizens to weatherize homes and apply for HEAP assistance, to attain adequate education, secure and maintain meaningful employment, and to provide family planning counseling. The Board consists of elected officials, representatives of the poor in the area served and officials or members of the private sector of the community. The Corporation controls its own operations and budget.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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**Geauga County Agricultural Society** - The Geauga County Agricultural Society is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the Agricultural Society. The members of the Society elect the Fair Board, the directors of the Society. The Society controls its own operations and budget.

**Geauga County Educational Service Center** - The Board of the Center is separately elected by voters of the County and controls its own budget, debt and taxation. The Center is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of State. The County provides the building that houses the Educational Service Center.

**Geauga County Historical Society** - The County is not involved in the selection of trustees or management of the Geauga County Historical Society, a private non-profit organization. The mayor of each city, village or township appoints one trustee and there are two trustees "at large" who make up the board. The organization controls its own operations and budget.

**Geauga County Humane Society** - The County is not involved in the selection of board members or the management of the Humane Society, a private non-profit organization. The board of fifteen seats is elected by ballot by the membership. Each term is three years.

**Geauga County Law Library** - The Geauga County Law Library is operated by a non-profit association. Although the County contributes to the operation of the Law Library, the County is not involved in the selection of trustees or management. The County Bar Association appoints the members of the board. The organization controls its own operations and budget.

**Geauga Hospital** - The hospital is operated by a private non-profit board. The hospital board is comprised of sixteen members who are appointed by the other members of the hospital board. The hospital board exercises total control over the operation and maintenance of the hospital. The hospital board controls its own operations and budget.

**Senior Citizens Center, Inc.** - The Senior Citizens Center, Inc. is an IRS 501C3 non-profit corporation formed to provide recreational activities for the senior citizens of the County with the cooperation of the Geauga County Department on Aging. The center does not receive any funding from the County. The board is voluntary and all proceeds received are expended by the organization for leisure time activities for the senior citizens.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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**Discretely Presented Component Unit** The component unit column in the combined financial statements identifies the financial data of the County's component unit, Metzenbaum Sheltered Industries Workshop. It is reported separately to emphasize that it is legally separate from the county.

**Metzenbaum Sheltered Industries Workshop (the Workshop)** - Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Geauga County Board of MRDD provides the Workshop with money 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 retarded and handicapped adults of Geauga County, the Workshop is reflected as a component unit of Geauga County. 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.

The County participates in the following joint ventures, public entity risk pools, related organizations and jointly governed organizations. These organizations are presented in Notes 10, 11, 12 and 13 to the General Purpose Financial Statements and are excluded from the accompanying financial statements.

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

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

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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**Geauga County General 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 general purpose 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 the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County and the Workshop apply Financial Accounting Standards Board Statements (FASB) and Interpretations issued prior to November 30, 1989, to their proprietary activities. The significant accounting policies followed in the preparation of these financial statements are summarized below.

#### **A. Basis of Presentation - Fund Accounting**

The County and the Workshop use funds and account groups to report their financial position and the results of their operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### **Governmental Fund Types:**

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

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

**Special Revenue Funds** - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

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

**Capital Projects Funds** - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

### **Proprietary Fund Type:**

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following is the County's proprietary fund type:

**Enterprise Funds** - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

### **Fiduciary Fund Types:**

These 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 following are the County's fiduciary fund types:

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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**Expendable Trust Fund** - This fund is accounted for in essentially the same manner as governmental funds.

**Agency Funds** - These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### **Account Groups:**

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group** - The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

**General Long-Term Obligations Account Group** - The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the enterprise funds.

### **B. Measurement Focus and Basis of Accounting.**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust fund are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. The full accrual basis of accounting is followed for the proprietary funds. 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

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within thirty-one days of year-end.

Non-exchange 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 income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 6.) Revenue from grants, entitlements and donations is recognized in the fiscal 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 the 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 non-exchange transactions must also be available before it can be recognized.

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

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the Workshop. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year-end.

### **C. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations



# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Mental Retardation Expendable Trust Fund and the Workshop are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not adopt separate budgets. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

**Tax Budget** - A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**Estimated Resources** - The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by October 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported in the budgetary statement as final budgeted amounts reflect the amounts in the final amended certificate issued during 2001.

**Appropriations** - A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The appropriation resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, the County Commissioners legally enacted several supplemental appropriation resolutions. The amounts of the increases were not significant. 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 represents the final appropriation amounts, including all amendments and modifications.

**Encumbrances** - As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of moneys are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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expenditures plus encumbrances from exceeding appropriations at the fund, department and object level. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

**Lapsing of Appropriations** - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

### **D. Cash and Cash Equivalents**

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

During 2001, investments were limited to STAROhio, Manuscript Bonds, and Federal Agency securities.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2001.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2001 amounted to \$2,330,053 which includes \$2,018,798 assigned from other County funds.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

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

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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5, Deposits and Investments). "Investments in Segregated Accounts" represents a bond issued by the County, which was purchased by the Debt Service Fund.

### **E. Inventories**

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund type when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

### **F. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2001 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 is reported in the year in which the services are consumed.

### **G. Short-term Receivables/Payables**

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet. Short-term interfund loans are classified as "Interfund Receivables/Payables."

### **H. Property, Plant, Equipment and Depreciation**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. In cases where information supporting original costs was not available, estimated and historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$5,000. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage system, and lighting systems are capitalized in the general fixed assets account group. The capitalized costs of the related assets are detailed in Note 16.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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Assets in the general fixed assets account group are not depreciated. Depreciation in the proprietary fund types and for the Workshop is computed using the straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Primary Government Estimated Lives</u>	<u>Workshop Estimated Lives</u>
Buildings (including waste water and water treatment plants)	40 years	N/A
Improvements other than buildings	40 years	N/A
Waste water and water mains	40 years	N/A
Equipment	3-20 years	5-12 years
Vehicles	5 years	N/A

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2001, interest costs incurred on construction projects in proprietary funds were not material.

### **I. Compensated Absences**

The County has implemented the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absence is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability. For the component unit, the sick and vacation balances do not accumulate for the Workshop employees.

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

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligation

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year-end are considered not to have been made with current available financial resources. Bonds, notes and capital leases are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Bond anticipation notes that are rolled over prior to the issuance of financial statements and have a maturity date more than 12 months subsequent to the end of the fiscal year are reported in the general long-term obligations account group.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general long-term obligations being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt Service Fund resources used to pay both principal and interest has also been allocated accordingly.

### **K. Contributed Capital**

Contributed capital represents resources provided prior to 2001, to the Enterprise Funds from other funds, other governments and private sources that are not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through capital grants, which is expensed and closed to contributed capital at year end. In 2001, as a result of implementing GASB Statement No. 33, capital contributions are reported as revenue and included in retained earnings on the operating statements.

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

The County records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designated fund balances represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory and loans (community development block grant moneys loaned to local businesses). Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies. A designation of fund equity has been established for claims and the Geauga Portage Juvenile Detention Facility.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### **M. Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

### **N. Estimates**

The preparation of 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.

### **O. Total Columns on General Purpose Financial Statements**

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund elimination's have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit (See Note 1). The total columns on statements, which do not include a component unit, have no additional caption.

### **Note 3. Changes in Accounting Principles and Restated Fund Balances/Retained Earnings**

For 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions" and GASB Statement No. 36, "Recipient Reporting for Certain Shared Non-exchange Revenues. GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required. For revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. This implementation had no effect on fund balance as of December 31, 2000. Capital contributions are now reported as revenues in the

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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proprietary funds. In 2001, capital contributions are being reported as non-operating revenues rather than as contributed capital.

The enterprise funds' retained earnings at December 31, 2000, was restated by \$1,673,968 from (\$7,768,334) to (\$6,094,366) due to adjustments for fixed assets. The net loss for the year ended December 31, 2000 was restated from (\$1,556,604) to (\$117,364).

### **Note 4. Compliance and Accountability**

The following funds had a deficit fund balance or retained earnings as of December 31, 2001:

	Deficit Fund <u>Balance/ Retained Earnings</u>
Special Revenue Funds:	
Children's Services Levy	\$179,163
Community Development	51,858
Transportation Administration	61,470
Capital Projects Funds:	
Construction	1,439,131
Enterprise Funds:	
Water Resources	7,439,096
Water District	202,833

The deficits in the Children's Services Levy, Community Development and Transportation Administration Special Revenue Funds arose due to the recognition of accrued liabilities. The General Fund provides transfers to cover deficit balances; however this is done when cash is needed rather than when accruals occur.

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

The deficits in the Water Resources and Water District Enterprise Funds resulted from the conversion to generally accepted accounting principles. Management is analyzing the Water Resources and Water District operations to determine appropriate steps to eliminate the deficit.

### **Note 5. Deposits and Investments**

#### **Primary Government**

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

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts.
6. No-load money market mutual funds consisting exclusively of obligations described in divisions (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division 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 exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;



# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

### **A. Cash on Hand**

At year-end, the County had \$2,414 in undeposited cash on hand, which is included on the balance sheet of the County as part of "Cash and Cash Equivalents."

### **B. Deposits**

At year-end, the carrying value of the County's deposits was \$10,802,268 and the bank balance was \$10,759,491. \$345,171 of the bank balance was covered by federal depository insurance. \$10,414,320 was uninsured and uncollateralized. The deposits were secured by pooled collateral held by the financial institution in the financial institution's name. All 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.

### **C. Investments**

The Governmental Accounting Standards Board Statement No. 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" requires the County's investments to be categorized to provide an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department but not in the County's name.

STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

	Category 1	Category 3	Fair Value
Federal Home Loan Bank Notes	\$3,620,684	\$1,882,066	\$5,502,750
Federal Home Loan Mortgage Corporation Notes	2,122,010	0	2,122,010
Federal National Mortgage Association Notes	0	1,063,258	1,063,258
Investment in Geauga County Manuscript Bond	21,270	0	21,270
Federal Farm Credit Bank Notes	1,011,447	0	1,011,447
	\$6,775,411	\$2,945,324	
Investment in State Treasurer's Investment Pool			24,530,169
Total Investments			\$34,250,904

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$45,031,902	\$21,270
Investments of the Cash Management Pool:		
Federal Agencies Securitites		
Federal Home Loan Bank	(5,502,750)	5,502,750
Federal Home Loan Mortgage Corp	(2,122,010)	2,122,010
Federal National Mortgage Assoc	(1,063,258)	1,063,258
State Treasurer's Investment Pool	(24,530,169)	24,530,169
Federal Farm Credit Bank Notes	(1,011,447)	1,011,447
GASB Statement 3	\$10,802,268	\$34,250,904

### Component Unit

At year-end, the carrying amount of Metzenbaum Sheltered Industries Workshop's deposits was \$35,463 and the bank balance was \$40,240. The entire bank balance was covered by federal depository insurance. Metzenbaum Sheltered Industries Workshop did not have any investments at year-end. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### Note 6. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) is for 2001 taxes.

2001 real property taxes are levied after October 1, 2001 on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001, was \$9.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$ 2,069,829,620
Public Utility Personal Property	89,308,640
Tangible Personal Property	148,767,200
Total Assessed Value	<u>\$ 2,307,905,460</u>

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

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations. The receivable is therefore offset by a credit to deferred revenue.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

### Note 7. Receivables

Receivables at December 31, 2001, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

<u>Intergovernmental Receivables</u>	<u>Amount</u>
General Fund	
Local Government and Revenue Assistance	\$869,546
Sales Tax	1,662,166
Property Tax Rollbacks and Exemptions	242,389
Total	<u>2,774,101</u>
Special Revenue Funds	
Community Development Administration	96,000
Intensive Supervision	67,877
Care and Custody	25,611
Motor Vehicle License	1,186,219
Mental Health	1,675,671
Mental Retardation	536,857
Public Assistance	938,243
Children's Services	41,354
Child Support	218,159
Transportation	929,122
Aging	121,157
Drug Law Enforcement	100
Juvenile Block	57,834
Prison Diversion	20,102
Victims/ Witness	34,898
Narcotics	5,307
Total	<u>5,954,511</u>
Debt Service Fund	
General Obligation Bond Retirement	36,358
Total	<u>36,358</u>
Capital Projects Funds	
Road and Bridge	147,942
Community Development Block	1,453,721
Total	<u>1,601,663</u>
Enterprise Fund	
Water Resources Fund	117,476
Grand Total	<u><u>\$10,484,109</u></u>

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### Note 8. Permissive Sales and Use Tax

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Sales and use tax revenue in 2001 amounted to \$4,025,918, credited to the General Fund.

### Note 9. Federal Food Stamp Program

The County's Department of Job and Family Services distributes, through contracting issuance centers, federal food stamps to entitled recipients within Geauga County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job & Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2001 due to the installation of an automated system. A supply of paper food stamps is kept on hand at Job and Family Services in case of an emergency with the automated system. The federal food stamp activity for the year ending December 31, 2001 is as follows:

Balance at beginning of year	\$7,063
Amount received for distribution	0
Amount distributed to entitled recipients	<u>(706)</u>
Balance at end of year	<u><u>\$6,357</u></u>

### Note 10. Joint Ventures

#### A. Emergency Management Agency

The Emergency Management 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 2001, the County contributed \$9,998 which represents seven percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### **B. Family First Council**

The Family First Council provides services to multi-need youth in Geauga County. Members of the Council include the Health Department, Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. The continued existence of the Council is dependent upon the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit to or burden on the County. In 2001, the County contributed \$935,252, which represents sixty two percent of total contributions. Complete financial statements can be obtained from the Family First Council, Geauga County, Ohio.

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

The Geauga/Trumbull Solid Waste District is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2001. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Trumbull County, Ohio.

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

The Portage-Geauga Juvenile Detention and Rehabilitation 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 2001, the County contributed \$250,942 to the Center, which represents fourteen percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### **Note 11. Public Entity Risk Pools**

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

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2001 was \$243,289.

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

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

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

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### **Note 12. Related Organizations**

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

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2001.

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

The Probate Judge of the County appoints the Three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2001.

### **Note 13. Jointly Governed Organizations**

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

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2001, the County contributed \$11,600, which represents .2 percent of total contributions.

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

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2001, the County contributed \$20,000, which represents fourteen percent of total contributions.



# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Columbiana, Lake, Mahoning, Medina, Portage, Stark and Trumbull Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2001, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

### **Note 14. Related Party Transactions**

During 2001, Geauga County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Metzenbaum Sheltered Industries Workshop, a discretely presented component unit of Geauga County. Rehabilitative services provided directly to Workshop clients by the County amounted to \$1,443,542.

### **Note 15. 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.

The County has been named as a defendant in several claims and lawsuits. Although the eventual outcome of these matters cannot be predicted, it is the opinion of the County Prosecuting Attorney that the ultimate liability is not expected to have a material effect on the County's financial position.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

### Note 16. Fixed Assets

A summary of the Enterprise funds' and the Workshop's fixed assets at December 31, 2001, follows:

	Enterprise	Component Unit
Land	\$301,718	\$0
Buildings and Improvements	7,536,755	0
Equipment	1,509,103	145,748
Vehicles	1,042,206	0
Water and Waste Water Lines	26,709,668	0
Construction in Progress	0	0
Total	37,099,450	145,748
Less Accumulated Depreciation:	(17,628,967)	(119,426)
Total	\$19,470,483	\$26,322

A summary of the changes in General Fixed Assets for the year ending December 31, 2001, follows:

	Balance 01/ 01/ 2001	Additions	Deletions	Balance 12/ 31/ 2001
Land	\$2,140,674	\$0	\$0	\$2,140,674
Buildings and Improvements	32,670,551	231,084	6,118	32,895,517
Vehicles and Equipment	12,521,065	1,096,176	665,684	12,951,557
Infrastructure	77,303,568	6,010,793	122,773	83,191,588
Totals	\$124,635,858	\$7,338,053	\$794,575	\$131,179,336

### Note 17. Risk Management

#### A. Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracted with CORSA (County Risk Sharing Authority, Inc.) for all property and general liability coverage including automobiles, equipment, public officials liability and police professional. The Hartford Insurance Company insures boilers and sewage treatment and well field equipment. Also, \$14,712 of the general fund balance has been designated to pay general liability claims.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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

For 2001, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 11) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of CompManagement, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

### B. Component Unit

The Workshop insurance coverage includes the following:

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

\* For three authorized employees to sign company checks.

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

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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For 2001, the Workshop participated in the Ohio Association of Adult Services' Worker's Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower worker's compensation rates while establishing safer working conditions and environments for the members. The Plan is managed by CompManagement, Inc., Dublin, Ohio.

### **Note 18. Employee Retirement Systems**

#### **A. Public Employees Retirement System (PERS)**

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2001, an increase from 6.54 percent for 2000. The County contribution for law enforcement employees for 2001 was 16.7 percent, up from 11.4 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$1,392,885, \$1,543,100, and \$2,510,084, respectively; 76 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

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

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999 were \$129,719, \$81,928, and \$187,537, respectively; 95 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

### **Note 19. Postemployment Benefits**

#### **A. Public Employees Retirement System (PERS)**

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$915,812. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$298,269 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

### **Note 20. Other Employee Benefits**

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

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

Twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 30 days, to employees who met all necessary requirements at the time of retirement. As of December 31, 2001, the liability for compensated absences was \$1,478,229 for the entire County.

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

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. The County provides employee medical, vision and dental benefits through QualChoice, Inc., to all employees. United Health medical benefits are also available to the employees.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

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### Note 21. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2001, follows:

Fund	Balance 1/1/01	Issued	Retired	Balance 12/31/01
Capital Projects Funds:				
Construction:				
Human Services Improvements 3.38%	\$2,175,000	\$2,175,000	\$2,175,000	\$2,175,000
Enterprise Fund:				
Sewer Planning 4.34%	70,000	0	70,000	0
Valley View Sewer Project 4.00%	90,000	0	90,000	0
Total	<u>\$2,335,000</u>	<u>\$2,175,000</u>	<u>\$2,335,000</u>	<u>\$2,175,000</u>

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

### Note 22. Long-Term Debt

Changes in the County's long-term obligations during the year ended December 31, 2001, consist of the following:

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

	Outstanding 01/01/2001	Additions	Deductions	Outstanding 12/31/2001
Enterprise Fund:				
(To be paid from enterprise revenue)				
General Obligation Bond				
Sewer - McFarland 1983 9%	\$390,000	\$0	\$65,000	\$325,000
Revenue Bond				
Burton Lakes 1981 5%	176,000	0	5,000	171,000
OPWC Loan 0%	498,750	0	26,250	472,500
OWDA Loans				
Chagrin Heights Sewer 4.16%	548,238	0	23,693	524,545
Bellwood Sewer 3.50%	1,118,022	0	32,702	1,085,320
Valley View Sewer 3.50%	3,826,016	0	189,642	3,636,374
County Water Engineering 3.50%	34,317	0	3,615	30,702
Auburn Corners 3.50%	2,212,941	30,931	0	2,243,872
County Water Tower 3.52%	301,981	4,000	8,354	297,627
Water Treatment Plant 4.16%	710,430	62,714	29,601	743,543
Total OWDA Loans	8,751,945	97,645	287,607	8,561,983
Total Enterprise	\$9,816,695	\$97,645	\$383,857	\$9,530,483
General Long-Term Obligations:				
Capital Leases				
General Fund				
Clerk of Courts - Toshiba Copier	\$2,426	\$0	\$2,426	\$0
Prosecutor - Toshiba Copier	3,143	0	3,143	0
Special Revenue Fund				
Co Recorder Micrograph - Copier	1,152	0	1,152	0
Total Capital Leases	6,721	0	6,721	0
Compensated Absences	1,785,462	0	455,195	1,330,267
Intergovernmental Payable	510,835	846,877	510,835	846,877
General Obligation Bonds:				
County Building Construction 1983 9%	45,000	0	15,000	30,000
County Highway Garage/Storage 1992 5.5%	1,390,000	0	170,000	1,220,000
Total General Obligation Bonds	1,435,000	0	185,000	1,250,000



# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

	Outstanding 01/01/2001	Additions	Deductions	Outstanding 12/31/2001
Special Assessment Bonds:				
Sewer - Aquilla 1984 5%	176,946	0	7,700	169,246
Sewer - Aquilla 1984 8.4%	3,696	0	154	3,542
Sewer - Improvement 1993 2.7%	1,485,000	0	80,000	1,405,000
Sewer - Chagrin Falls Park 1994 5.3%	498,543	0	5,574	492,969
Sewer - Bainbridge 1995 3.9%	2,330,000	0	105,000	2,225,000
Sewer - Burton Heights Boulevard 1995 5%	27,683	0	6,413	21,270
Total Special Assessment Bonds	4,521,868	0	204,841	4,317,027
Notes Payable	1,800,000	1,600,000	1,800,000	1,600,000
Total General Long-Term Obligations	\$10,059,886	\$2,446,877	\$3,162,592	\$9,344,171

The Revenue Bond and the Enterprise Fund General Obligation Bonds will be paid from charges for services revenue in the Enterprise Funds. The OPWC loan will be paid from charges for services revenue in the Enterprise funds. The County entered into contractual agreements for new construction loans from OWDA. Under the terms of these agreements, OWDA will reimburse, advance, or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and add them to the total amounts of the final loans. A line of credit has been established for the Valley View, Auburn Corners, and Water Treatment Plant OWDA loans; however, since the loans have not been finalized, repayment schedules are not included in the schedule of debt service requirements.

General Obligation Bonds will be retired from the Debt Service Fund using tax monies. The Special Assessment Bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, the County would make payment. Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. The Intergovernmental Payable represents contractually required pension contributions paid outside the available period and will be paid from the fund which the employee is paid.

Special Assessments related to the Canyon Lakes portion of the Sanitary Sewer - Improvements bond have been deferred for five years to the developer; however assessments will be levied upon transfer of title. Special Assessments related to the Bainbridge portion of the Sanitary Sewer - Improvement bond were levied in 2000 and collected in 2001.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the general long-term obligations account and will be paid from the debt service fund.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

The following is a summary of the County's future annual principal and interest requirements for General Obligation, Revenue and Special Assessment bonded debt:

Year	General Obligation Bonds	Revenue Bond	Special Assessment Bonds	OPWC Loans	OWDA Loans	Totals
2002	\$357,897	\$13,800	\$460,553	\$26,250	\$111,395	\$969,895
2003	351,248	13,550	461,630	26,250	159,067	1,011,745
2004	328,687	13,300	457,101	26,250	151,084	976,422
2005	326,625	13,050	445,408	26,250	143,098	954,431
2006	318,385	13,800	443,784	26,250	143,099	945,318
2007-2012	249,335	82,500	2,673,182	157,500	858,588	4,021,105
2013-2018	0	83,150	1,132,345	157,500	812,336	2,185,331
2019-2024	0	40,750	595,553	26,250	156,308	818,861
Totals	<u>1,932,177</u>	<u>273,900</u>	<u>6,669,556</u>	<u>472,500</u>	<u>2,534,975</u>	<u>11,883,108</u>
Less Interest	<u>682,177</u>	<u>102,900</u>	<u>2,352,529</u>	<u>0</u>	<u>596,781</u>	<u>3,734,387</u>
Principal	<u><u>\$1,250,000</u></u>	<u><u>\$171,000</u></u>	<u><u>\$4,317,027</u></u>	<u><u>\$472,500</u></u>	<u><u>\$1,938,194</u></u>	<u><u>\$8,148,721</u></u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of the assessed valuation, plus 1 1/2 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 1/2 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2001, are an overall debt margin of \$52,289,799; and an unvoted debt margin of \$19,171,217.

The County has issued three issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$36,158,761 at December 31, 2001 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

### Note 23. Interfund Transactions

Interfund balances at December 31, 2001, consist of the following individual fund billings:

	Due From	Due To	Interfund Receivable	Interfund Payable
General Fund		\$2,508	\$374,830	\$0
Special Revenue Funds:				
Community Development Administration	0	75,359	0	0
911	0	26,664	0	0
Motor Vehicle License	0	3,315	0	0
Mental Retardation	0	1,624	0	0
Dog Warden	0	0	0	23,830
Children's Services Levy	0	48	0	0
Public Assistance	0	26,361	0	0
Transportation Administration	27,753	161,713	0	51,000
Aging	0	27,706	0	0
County Home	0	712	0	0
Total Special Revenue Funds	27,753	323,502	0	74,830
Capital Project Fund				
Construction	0	0	0	300,000
Enterprise Fund				
Water Resources	0	2,290	0	0
Water District	2,874	0	0	0
Total Enterprise Funds	2,874	2,290	0	0
Totals	\$328,300	\$328,300	\$374,830	\$374,830

### Note 24. Segment Information for Enterprise Funds and Component Unit

The County's Enterprise Funds account for the provision of water and waste water services. The County has one waste water district and one water district, with a separate rate structure for each district. Each district is accounted for in a separate Enterprise Fund. The Component Unit, Metzenbaum Sheltered Industries, provides various services for the mentally retarded/developmentally disabled. Key financial information as of and for the year ended December 31, 2001, for each fund and for the Workshop is as follows:

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

	Water Resources	Water District	Total Primary Government
Operating Revenues	\$3,803,018	\$512,699	\$4,315,717
Depreciation Expense	2,006,528	646,194	2,652,722
Operating Loss	(1,832,152)	(682,355)	(2,514,507)
Operating Transfers In	1,534,727	0	1,534,726
Operating Transfers Out	(1,444,514)	0	(1,444,514)
Net Loss	(879,708)	(667,855)	(1,547,563)
Current Capital Contributions	2,190,000	14,500	2,204,500
Property, Plant and Equipment Additions	259,274	0	259,274
Net Working Capital	4,126,264	496,865	4,623,129
Total Assets	19,701,177	4,695,660	24,396,837
Bonds and Other Long- Term Liabilities Payable from Revenue	9,560,873	5,797	9,566,670
Total Equity	9,856,709	4,670,233	14,526,942
Encumbrance Outstanding at December 31, 2001	1,118,712	65,831	1,184,543

### **Note 25. Reconciliation of GAAP Basis to Budget Basis Statements**

Budgetary Basis of Accounting - While reporting financial position, results of operations and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual, All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual, Proprietary Fund Type - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures/expenses for all funds (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund type (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Principal and interest payments on bonds and notes and the corresponding revenues are reported in a debt service fund (budget basis) rather than in the fund that received the proceeds (GAAP basis).
6. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

### Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types and Expendable Trust Fund

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$1,114,531	(\$608,298)	\$737,463	(\$214,504)	\$5,381
Net Adjustment for Revenue Accruals	(190,110)	335,450	1,022	211,156	0
Note Proceeds	0	0	2,175,000	0	0
Loan Repayments	0	620,152	0	0	0
Advances In	111,500	43,830	0	0	0

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
Increase in Investments To Fair Value	(\$524,334)	\$0	\$0	\$0	\$0
Perspective Differences:					
Transfers for Debt					
Retirement	0	0	383,320	(101,941)	0
Interest and Fiscal Charges	0	0	(153,320)	102,902	0
Principal Retirement	0	0	(2,405,000)	0	0
Loans Issued	0	(660,000)	0	0	0
Net Adjustment for Expenditure Accrual	(84,088)	(383,103)	0	101,536	0
Advances Out	(43,830)	(20,000)	0	(91,500)	0
Excess of Revenues and Other Financing Sources Over Exp- enditures and Other Financing Uses - Non-Budgeted Funds	0	0	0	0	(5,381)
Expenditures Against Prior Year Encumbrances	350,259	2,187,927	0	681,992	0
Encumbrances Outstanding at Year - End	(382,016)	(1,666,853)	0	(874,708)	0
Budget Basis	\$351,912	(\$150,895)	\$738,485	(\$185,068)	\$0

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 2001

### Net Loss/Excess of Revenues Over (Under) Expenses and Operating Transfers Proprietary Fund Type and Component Unit

	Enterprise	Component Unit	Total Reporting Entity
GAAP Basis	(\$1,547,563)	(\$5,009)	(\$1,552,572)
Net Adjustment for Revenue Accruals	(3,947,476)	0	(3,947,476)
Tap-in Fees	690,500	0	690,500
Developer Contributions	1,514,000	0	1,514,000
Net Adjustment for Expense Accruals	(403,038)	0	(403,038)
Capital Outlay	(259,274)	0	(259,274)
Depreciation	2,652,722	0	2,652,722
OWDA Loan Proceeds	97,645	0	97,645
Loss on the Disposal of Fixed Assets	1,674,968	0	1,674,968
Perspective Differences:			
Interest and Fiscal Charges	50,418	0	50,418
Transfers for Debt Service	(281,379)	0	(281,379)
Principal Retirement	313,857	0	313,857
Expenses Against Prior Year Encumbrances	389,602	0	389,602
Encumbrances at Year-End	(1,184,543)	0	(1,184,543)
Excess - Non-Budgeted Fund	0	5,009	5,009
Budget Basis	(\$239,561)	\$0	(\$239,561)

### Note 26. Subsequent Event

On March 7, 2002, the County retired \$1,600,000 in bond anticipation notes and reissued \$1,400,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 1.95 percent and mature on March 6, 2003.





# Geauga County, Ohio

## Combining, Individual Fund and Account Group Statements and Schedules

### General Fund

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The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund Budget Basis For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$5,562,000	\$5,654,108	\$5,682,438	\$28,330
Sales Tax	3,800,000	4,115,809	4,115,809	0
Charges for Services	2,518,975	2,821,429	2,884,909	63,480
Licenses and Permits	13,800	7,712	8,088	376
Fines and Forfeitures	183,500	140,200	143,151	2,951
Intergovernmental	1,914,090	1,952,776	1,942,309	(10,467)
Interest	1,935,000	2,100,000	2,201,201	101,201
Rentals	81,000	85,262	80,781	(4,481)
Other	558,000	627,020	607,380	(19,640)
<b>Total Revenues</b>	<b>16,566,365</b>	<b>17,504,316</b>	<b>17,666,066</b>	<b>161,750</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	570,583	570,583	533,941	36,642
Materials and Supplies	8,750	8,750	7,304	1,446
Contract Services	700	700	0	700
Other	172,000	172,000	159,453	12,547
Capital Outlay	5,000	5,000	1,711	3,289
Microfilm Board				
Personal Services	154,518	127,700	118,269	9,431
Materials and Supplies	5,000	10,030	10,020	10
Other	5,315	11,303	11,303	0
Capital Outlay	8,254	24,054	23,786	268
Auditor				
Personal Services	436,172	431,458	421,382	10,076
Materials and Supplies	7,650	7,323	5,630	1,693
Contract Services	32,275	32,402	20,070	12,332
Other	10,000	11,913	10,504	1,409
Capital Outlay	0	3,001	1,529	1,472
Treasurer				
Personal Services	227,846	227,846	178,955	48,891
Materials and Supplies	1,300	1,300	1,294	6
Contract Services	16,000	16,810	16,224	586
Other	14,200	33,500	29,306	4,194
Capital Outlay	4,990	4,880	4,880	0

(Continued)

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund (Continued) Budget Basis For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Prosecutor</b>				
Personal Services	\$656,702	\$656,702	\$628,013	\$28,689
Materials and Supplies	22,000	22,000	21,954	46
Contract Services	11,600	11,600	11,248	352
Other	57,345	69,675	69,671	4
Capital Outlay	4,000	4,000	3,918	82
<b>Budget Commission</b>				
Materials and Supplies	300	300	276	24
<b>Bureau of Inspection</b>				
Other	70,000	70,000	56,507	13,493
<b>Planning Commission</b>				
Personal Services	209,035	209,512	205,278	4,234
Materials and Supplies	2,678	4,428	4,425	3
Other	16,000	13,773	13,773	0
<b>Automatic Data Processing Board</b>				
Personal Services	510,255	504,524	481,763	22,761
Materials and Supplies	28,000	28,000	27,843	157
Contract Services	58,400	51,400	49,602	1,798
Other	65,400	79,617	72,598	7,019
Capital Outlay	10,000	17,000	14,704	2,296
<b>Board of Elections</b>				
Personal Services	436,355	429,393	403,438	25,955
Materials and Supplies	7,000	20,500	19,543	957
Contract Services	98,500	90,500	84,685	5,815
Other	12,250	17,250	16,498	752
Capital Outlay	100,000	96,462	96,450	12
<b>Maintenance and Operations</b>				
Personal Services	403,891	408,112	393,161	14,951
Materials and Supplies	62,100	47,100	47,100	0
Contract Services	747,000	858,096	846,505	11,591
Other	225,000	129,683	129,675	8
Capital Outlay	20,000	15,000	11,691	3,309

(Continued)

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General Fund (Continued)  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Recorder				
Personal Services	\$163,278	\$167,578	\$158,305	\$9,273
Materials and Supplies	10,000	11,562	11,315	247
Contract Services	500	0	0	0
Other	4,430	3,368	2,783	585
<b>Total General Government Legislative and Executive</b>	<b>5,692,572</b>	<b>5,737,688</b>	<b>5,438,283</b>	<b>299,405</b>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	565,697	565,376	557,760	7,616
Materials and Supplies	3,300	3,300	3,296	4
Contract Services	8,488	14,670	2,136	12,534
Other	7,100	7,100	5,732	1,368
Jury Commission				
Personal Services	6,768	6,768	6,267	501
Materials and Supplies	450	440	400	40
Contract Services	98	108	108	0
Other	150	150	150	0
Court of Appeals				
Other	50,000	53,677	51,458	2,219
Juvenile Court				
Personal Services	319,435	289,870	288,047	1,823
Materials and Supplies	4,000	6,000	5,033	967
Contract Services	43,000	73,960	63,635	10,325
Other	58,314	61,414	57,693	3,721
Capital Outlay	1,500	1,500	927	573
Probate Court				
Personal Services	158,457	154,367	151,364	3,003
Materials and Supplies	6,500	6,500	6,500	0
Contract Services	6,236	4,386	2,621	1,765
Other	2,536	3,074	2,745	329
Capital Outlay	20,125	20,125	20,125	0

(Continued)

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund (Continued) Budget Basis For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Adult Probation				
Personal Services	\$58,764	\$59,085	\$57,937	\$1,148
Materials and Supplies	300	200	199	1
Contract Services	98	216	108	108
Juvenile Probation				
Personal Services	192,133	187,753	185,178	2,575
Materials and Supplies	600	600	583	17
Contract Services	500	500	500	0
Other	4,300	5,012	4,314	698
Capital Outlay	300	300	269	31
Clerk of Courts				
Personal Services	298,319	302,019	285,673	16,346
Materials and Supplies	10,000	12,375	10,947	1,428
Contract Services	3,050	4,450	4,179	271
Other	8,000	5,625	3,633	1,992
Capital Outlay	15,000	13,600	12,714	886
Municipal Court				
Personal Services	98,666	103,028	96,877	6,151
Other	11,600	11,600	9,135	2,465
Law Library				
Personal Services	43,760	43,760	42,804	956
Public Defender				
Personal Services	190,784	190,784	186,343	4,441
Materials and Supplies	1,400	1,400	1,321	79
Contract Services	11,300	13,680	12,534	1,146
Other	6,200	5,448	2,543	2,905
Capital Outlay	1,361	4,425	4,425	0
Total General Government Judicial	<u>2,218,589</u>	<u>2,238,646</u>	<u>2,148,213</u>	<u>90,433</u>
Public Safety				
Detention Home				
Other	250,942	250,942	250,942	0

(Continued)



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General Fund (Continued)  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Coroner				
Personal Services	\$54,778	\$55,924	\$54,680	\$1,244
Materials and Supplies	200	158	156	2
Contract Services	25,000	25,000	19,965	5,035
Other	32,500	1,363	1,363	0
Lab and Morgue				
Personal Services	157,926	164,991	160,326	4,665
Materials and Supplies	1,900	1,900	1,786	114
Other	0	31,091	28,841	2,250
Capital Outlay	4,000	3,100	3,100	0
Sheriff				
Personal Services	4,801,314	4,977,824	4,975,695	2,129
Materials and Supplies	218,800	201,561	201,561	0
Contract Services	553,454	533,827	435,471	98,356
Other	29,500	27,299	27,299	0
Capital Outlay	325,900	281,511	281,511	0
Building Department				
Personal Services	332,698	314,698	300,240	14,458
Materials and Supplies	3,680	6,180	3,753	2,427
Contract Services	35,600	44,400	38,697	5,703
Other	6,000	9,433	5,263	4,170
Capital Outlay	0	18,499	18,499	0
<b>Total Public Safety</b>	<b>6,834,192</b>	<b>6,949,701</b>	<b>6,809,148</b>	<b>140,553</b>
Public Works				
Engineer				
Personal Services	125,069	125,669	125,425	244
Materials and Supplies	13,500	12,900	10,202	2,698
Capital Outlay	3,000	3,000	2,974	26
<b>Total Public Works</b>	<b>141,569</b>	<b>141,569</b>	<b>138,601</b>	<b>2,968</b>
Human Services				
Veterans Services				
Personal Services	166,941	168,441	159,561	8,880
Other	127,800	133,800	102,191	31,609
Capital Outlay	4,000	4,000	1,328	2,672
<b>Total Human Services</b>	<b>298,741</b>	<b>306,241</b>	<b>263,080</b>	<b>43,161</b>

(Continued)

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund (Continued) Budget Basis For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Other				
Bonds for Officials	\$3,000	\$3,000	\$1,838	\$1,162
Insurance	344,900	376,214	290,553	85,661
Contract Services	0	0	0	0
Miscellaneous	496,970	471,290	299,394	171,896
Miscellaneous - Dues/Membership	38,649	38,649	38,049	600
Miscellaneous - Services	215,000	400,000	348,753	51,247
Miscellaneous - Equipment	50,000	53,960	41,890	12,070
Total Other	<u>1,148,519</u>	<u>1,343,113</u>	<u>1,020,477</u>	<u>322,636</u>
Intergovernmental				
Cooperative Extension Service Grants	271,500	271,500	269,767	1,733
Soil and Water Grants	109,000	109,000	109,000	0
Other Agriculture Programs Grants	4,830	4,830	4,606	224
Other Health Programs Grants	187,310	193,552	190,524	3,028
Total Intergovernmental	<u>572,640</u>	<u>578,882</u>	<u>573,897</u>	<u>4,985</u>
Total Expenditures	<u>16,906,822</u>	<u>17,295,839</u>	<u>16,391,699</u>	<u>904,140</u>
Excess of Revenues Over (Under) Expenditures	<u>(340,457)</u>	<u>208,477</u>	<u>1,274,367</u>	<u>1,065,890</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	365,207	359,290	322,711	(36,579)
Operating Transfers Out	(1,774,750)	(2,554,392)	(1,312,836)	1,241,556
Advances In	0	111,500	111,500	0
Advances Out	0	(43,830)	(43,830)	0
Total Other Financing Sources (Uses)	<u>(1,409,543)</u>	<u>(2,127,432)</u>	<u>(922,455)</u>	<u>1,204,977</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(1,750,000)</u>	<u>(1,918,955)</u>	<u>351,912</u>	<u>2,270,867</u>
Fund Balance at Beginning of Year	2,462,449	2,462,449	2,462,449	0
Unexpended Prior Year Encumbrances	82,299	82,299	82,299	0
Fund Balance at End of Year	<u>\$794,748</u>	<u>\$625,793</u>	<u>\$2,896,660</u>	<u>\$2,270,867</u>

# Geauga County, Ohio

## Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)



# Geauga County, Ohio

## Special Revenue Funds (Continued)

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**Mental Health** - To account for federal and state grants that have been expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

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

**Mental Retardation** - To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and federal and state grants.

**Public Assistance** - To account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

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

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

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

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

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

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

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

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

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

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

Victim Witness  
County Cop Education  
COPS Fast  
Juvenile Indigent Drivers  
Commissary Fund  
Victim Advocate  
Sheriff K-9 Unit

Indigent Guardianship  
Drug Prosecution  
Education and Enforcement  
Prison Diversion  
Victims of Crime Act  
Chardon Tower  
Court Security

Narcotics  
Domestic Violence  
Drug Law Enforcement  
Violence Against Women Act  
COPS More  
Juvenile Block Grant

Geauga County, Ohio

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2001

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics	Certificate of Title
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$624,148	\$394,108	\$34,028	\$155,766	\$117,426
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	39,425
Receivables					
Property and Other Taxes	0	0	0	0	0
Accounts	163	0	0	836	23,101
Loans	0	0	0	0	0
Intergovernmental	0	0	96,000	0	0
Due from Other Funds	0	0	0	0	0
Due from Agency Fund					
Property and Other Taxes	0	0	0	0	0
Inventories	301	0	674	0	1,562
<b>Total Assets</b>	<b>\$624,612</b>	<b>\$394,108</b>	<b>\$130,702</b>	<b>\$156,602</b>	<b>\$181,514</b>
<b>Liabilities and Fund Equity:</b>					
Liabilities:					
Accounts Payable	\$21,826	\$0	\$423	\$7,958	\$1,414
Contracts Payable	4,925	0	8,476	0	0
Accrued Wages	7,421	1,211	1,680	0	3,168
Compensated Absences Payable	989	0	104	0	160
Due to Other Funds	0	0	75,359	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	2,363	450	518	0	1,046
Deferred Revenue	0	0	96,000	0	0
<b>Total Liabilities</b>	<b>37,524</b>	<b>1,661</b>	<b>182,560</b>	<b>7,958</b>	<b>5,788</b>
Fund Equity:					
Fund Balances					
Reserved for Encumbrances	39,376	111	3,467	1,324	1,154
Reserved for Inventory	301	0	674	0	1,562
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated (Deficit)	547,411	392,336	(55,999)	147,320	173,010
<b>Total Fund Equity (Deficit)</b>	<b>587,088</b>	<b>392,447</b>	<b>(51,858)</b>	<b>148,644</b>	<b>175,726</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$624,612</b>	<b>\$394,108</b>	<b>\$130,702</b>	<b>\$156,602</b>	<b>\$181,514</b>

<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>911 Program</u>	<u>800 System Communication</u>
\$8,430	\$5,777	\$706,552	\$1,941	\$2,693,248	\$69,558
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,604
0	0	0	0	0	0
0	67,877	25,611	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
783	0	0	0	1,723	0
<u>\$9,213</u>	<u>\$73,654</u>	<u>\$732,163</u>	<u>\$1,941</u>	<u>\$2,694,971</u>	<u>\$71,162</u>
\$117	\$0	\$799	\$0	\$796	\$898
0	0	1,969	0	191	0
978	739	1,614	0	1,006	691
0	0	637	0	0	0
0	0	0	0	26,664	0
0	0	0	0	0	0
249	219	545	0	373	259
0	67,877	25,611	0	0	0
<u>1,344</u>	<u>68,835</u>	<u>31,175</u>	<u>0</u>	<u>29,030</u>	<u>1,848</u>
699	4,114	33,672	600	61,731	3,248
783	0	0	0	1,723	0
0	0	0	0	0	0
6,387	705	667,316	1,341	2,602,487	66,066
<u>7,869</u>	<u>4,819</u>	<u>700,988</u>	<u>1,941</u>	<u>2,665,941</u>	<u>69,314</u>
<u>\$9,213</u>	<u>\$73,654</u>	<u>\$732,163</u>	<u>\$1,941</u>	<u>\$2,694,971</u>	<u>\$71,162</u>

(Continued)

Geauga County, Ohio  
 Combining Balance Sheet  
 All Special Revenue Funds (Continued)  
 December 31, 2001

	Youth Center	DARE Grant	Motor Vehicle License	Ditch Maintenance
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$111,389	\$30,795	\$788,647	\$2,989
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables				
Property and Other Taxes	0	0	26,108	0
Accounts	0	0	13,359	0
Loans	0	0	0	0
Intergovernmental	0	0	1,186,219	0
Due from Other Funds	0	0	0	0
Due from Agency Fund				
Property and Other Taxes	0	0	0	0
Inventories	654	0	600,045	0
<b>Total Assets</b>	<b>\$112,043</b>	<b>\$30,795</b>	<b>\$2,614,378</b>	<b>\$2,989</b>
<b>Liabilities and Fund Equity:</b>				
Liabilities:				
Accounts Payable	\$3,905	\$0	\$41,040	\$0
Contracts Payable	472	0	29,971	0
Accrued Wages	5,087	1,661	39,686	0
Compensated Absences Payable	768	0	3,181	0
Due to Other Funds	0	0	3,315	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	1,679	489	13,258	0
Deferred Revenue	0	0	951,345	0
<b>Total Liabilities</b>	<b>11,911</b>	<b>2,150</b>	<b>1,081,796</b>	<b>0</b>
Fund Equity:				
Fund Balances				
Reserved for Encumbrances	4,226	375	128,905	0
Reserved for Inventory	654	0	600,045	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	95,252	28,270	803,632	2,989
<b>Total Fund Equity (Deficit)</b>	<b>100,132</b>	<b>28,645</b>	<b>1,532,582</b>	<b>2,989</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$112,043</b>	<b>\$30,795</b>	<b>\$2,614,378</b>	<b>\$2,989</b>

<u>Mental Health</u>	<u>Dog and Kennel</u>	<u>Mental Retardation</u>	<u>Public Assistance</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>
\$1,778,298	\$35,348	\$758,560	\$583,501	\$352,322	\$212,561
0	0	35,954	11,145	0	0
0	0	0	0	0	0
51,218	333	24,886	0	127,870	0
0	0	0	0	0	0
1,675,671	0	536,857	938,243	41,354	0
0	0	0	0	0	0
1,211,300	0	6,160,700	0	746,000	0
1,551	3,363	63,703	8,124	0	0
<u>\$4,718,038</u>	<u>\$39,044</u>	<u>\$7,580,660</u>	<u>\$1,541,013</u>	<u>\$1,267,546</u>	<u>\$212,561</u>
\$9,386	\$596	\$25,636	\$28,045	\$6,223	\$6,341
94,757	550	36,333	83,694	34,858	77,336
3,803	2,155	117,311	33,012	1,209	0
0	0	14,084	2,647	269	0
0	0	1,624	26,361	48	0
0	23,830	0	0	0	0
1,353	764	48,061	11,620	616,748	0
2,807,897	0	6,542,384	679,386	787,354	0
<u>2,917,196</u>	<u>27,895</u>	<u>6,785,433</u>	<u>864,765</u>	<u>1,446,709</u>	<u>83,677</u>
148,679	113	46,246	101,968	128,430	58,423
1,551	3,363	63,703	8,124	0	0
0	0	0	0	0	0
1,650,612	7,673	685,278	566,156	(307,593)	70,461
<u>1,800,842</u>	<u>11,149</u>	<u>795,227</u>	<u>676,248</u>	<u>(179,163)</u>	<u>128,884</u>
<u>\$4,718,038</u>	<u>\$39,044</u>	<u>\$7,580,660</u>	<u>\$1,541,013</u>	<u>\$1,267,546</u>	<u>\$212,561</u>

(Continued)

Geauga County, Ohio

Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2001

	Child Support Enforcement	Transportation Administration	Aging	County Home
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$329,869	\$147,947	\$3,284,122	\$75,290
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables				
Property and Other Taxes	0	0	0	0
Accounts	0	4,925	19	0
Loans	0	0	0	0
Intergovernmental	218,159	929,122	121,157	0
Due from Other Funds	0	27,753	0	0
Due from Agency Fund				
Property and Other Taxes	0	0	1,605,000	0
Inventories	0	370	1,135	7,404
Total Assets	<u>\$548,028</u>	<u>\$1,110,117</u>	<u>\$5,011,433</u>	<u>\$82,694</u>
<b>Liabilities and Fund Equity:</b>				
Liabilities:				
Accounts Payable	\$1,319	\$13,627	\$17,669	\$5,576
Contracts Payable	475	4,000	72,557	1,024
Accrued Wages	5,542	8,398	8,613	6,074
Compensated Absences Payable	922	1,008	1,066	870
Due to Other Funds	0	161,713	27,706	712
Interfund Payable	0	51,000	0	0
Intergovernmental Payable	2,029	2,959	3,527	1,868
Deferred Revenue	18,159	928,882	1,713,304	0
Total Liabilities	<u>28,446</u>	<u>1,171,587</u>	<u>1,844,442</u>	<u>16,124</u>
Fund Equity:				
Fund Balances				
Reserved for Encumbrances	39,328	20,739	84,725	4,746
Reserved for Inventory	0	370	1,135	7,404
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	480,254	(82,579)	3,081,131	54,420
Total Fund Equity (Deficit)	<u>519,582</u>	<u>(61,470)</u>	<u>3,166,991</u>	<u>66,570</u>
Total Liabilities and Fund Equity	<u>\$548,028</u>	<u>\$1,110,117</u>	<u>\$5,011,433</u>	<u>\$82,694</u>

<u>Revolving Loan</u>	<u>Farmland Preservation</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$1,100,122	\$47,530	\$120,437	\$235,288	\$14,805,997
0	0	0	0	86,524
0	0	4,898	0	31,006
0	0	0	7,875	256,189
2,843,503	0	0	0	2,843,503
0	0	0	118,241	5,954,511
0	0	0	0	27,753
0	0	0	0	9,723,000
0	0	0	1,805	693,197
<u>\$3,943,625</u>	<u>\$47,530</u>	<u>\$125,335</u>	<u>\$363,209</u>	<u>\$34,421,680</u>
\$0	\$256	\$0	768	\$194,618
0	1,046	0	500	453,134
0	0	0	3,680	254,739
0	0	0	73	26,778
0	0	0	0	323,502
0	0	0	0	74,830
0	0	0	3,028	713,405
0	0	0	118,141	14,736,340
<u>0</u>	<u>1,302</u>	<u>0</u>	<u>126,190</u>	<u>16,777,346</u>
100,123	84	0	21,092	1,037,698
0	0	0	1,805	693,197
2,843,503	0	0	0	2,843,503
999,999	46,144	125,335	214,122	13,069,936
<u>3,943,625</u>	<u>46,228</u>	<u>125,335</u>	<u>237,019</u>	<u>17,644,334</u>
<u>\$3,943,625</u>	<u>\$47,530</u>	<u>\$125,335</u>	<u>\$363,209</u>	<u>\$34,421,680</u>

# Geauga County, Ohio

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances All Special Revenue Funds For the Year Ended December 31, 2001

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics	Certificate of Title
<b>Revenues:</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	1,070,368	161,654	0	108,180	302,649
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	61,705	0	0
Interest	0	0	0	0	0
Contributions/Donations	0	0	0	0	0
Other	100,269	0	0	0	1,239
<b>Total Revenues</b>	<b>1,170,637</b>	<b>161,654</b>	<b>61,705</b>	<b>108,180</b>	<b>303,888</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive	1,170,850	91,964	193,665	162,258	0
Judicial	0	0	0	0	213,613
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
<b>Debt Service:</b>					
Principal Retirement	0	0	0	1,152	0
Interest and Fiscal Charges	0	0	0	35	0
<b>Total Expenditures</b>	<b>1,170,850</b>	<b>91,964</b>	<b>193,665</b>	<b>163,445</b>	<b>213,613</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(213)</b>	<b>69,690</b>	<b>(131,960)</b>	<b>(55,265)</b>	<b>90,275</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	0	60,000	0	0
Operating Transfers Out	0	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(213)</b>	<b>69,690</b>	<b>(71,960)</b>	<b>(55,265)</b>	<b>90,275</b>
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>587,474</b>	<b>322,757</b>	<b>19,940</b>	<b>203,909</b>	<b>85,486</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>(173)</b>	<b>0</b>	<b>162</b>	<b>0</b>	<b>(35)</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$587,088</b>	<b>\$392,447</b>	<b>(\$51,858)</b>	<b>\$148,644</b>	<b>\$175,726</b>



<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>911 Program</u>	<u>800 System Communication</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
24,308	48,416	306,985	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,222	1,074	877	0	10,919	149,152
<u>31,530</u>	<u>49,490</u>	<u>307,862</u>	<u>0</u>	<u>10,919</u>	<u>149,152</u>
0	0	0	0	0	0
61,867	46,351	244,927	12,539	0	0
0	0	0	0	412,405	143,356
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
<u>61,867</u>	<u>46,351</u>	<u>244,927</u>	<u>12,539</u>	<u>412,405</u>	<u>143,356</u>
<u>(30,337)</u>	<u>3,139</u>	<u>62,935</u>	<u>(12,539)</u>	<u>(401,486)</u>	<u>5,796</u>
28,100	0	0	10,000	0	45,000
0	0	(52,000)	0	(303,752)	0
<u>28,100</u>	<u>0</u>	<u>(52,000)</u>	<u>10,000</u>	<u>(303,752)</u>	<u>45,000</u>
(2,237)	3,139	10,935	(2,539)	(705,238)	50,796
9,503	1,680	690,053	4,480	3,369,854	18,518
603	0	0	0	1,325	0
<u>\$7,869</u>	<u>\$4,819</u>	<u>\$700,988</u>	<u>\$1,941</u>	<u>\$2,665,941</u>	<u>\$69,314</u>

(Continued)

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 2001

	Youth Center	DARE Grant	Motor Vehicle License	Ditch Maintenance
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	416,029	0
Charges for Services	0	0	90,249	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	100,567	0
Intergovernmental	45,858	84,051	4,266,437	0
Interest	0	0	32,884	0
Contributions/Donations	0	0	0	0
Other	13,376	580	23,524	0
<b>Total Revenues</b>	<u>59,234</u>	<u>84,631</u>	<u>4,929,690</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	408,014	102,403	0	0
Public Works	0	0	4,924,385	788
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>408,014</u>	<u>102,403</u>	<u>4,924,385</u>	<u>788</u>
Excess of Revenues Over (Under) Expenditures	<u>(348,780)</u>	<u>(17,772)</u>	<u>5,305</u>	<u>(788)</u>
Other Financing Sources (Uses):				
Operating Transfers In	325,294	8,975	510,000	0
Operating Transfers Out	0	0	(249,787)	0
<b>Total Other Financing Sources (Uses)</b>	<u>325,294</u>	<u>8,975</u>	<u>260,213</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(23,486)</u>	<u>(8,797)</u>	<u>265,518</u>	<u>(788)</u>
Fund Balances (Deficit) at Beginning of Year	123,406	37,442	1,016,700	3,777
Increase (Decrease) in Reserve for Inventory	212	0	250,364	0
<b>Fund Balances (Deficit) at End of Year</b>	<u>\$100,132</u>	<u>\$28,645</u>	<u>\$1,532,582</u>	<u>\$2,989</u>

Mental Health	Dog and Kennel	Mental Retardation	Public Assistance	Children's Services Levy	M.R. Residential Services
\$1,226,408	\$0	\$4,029,624	\$0	\$762,391	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	5,675	324,676	0	0	0
0	141,927	0	0	0	0
0	13,667	0	0	0	0
3,197,666	0	6,608,087	5,284,387	961,050	1,050,327
0	0	3,345	0	0	0
0	0	43,618	0	0	0
188,239	6,187	8,064	15,942	18,268	122,151
<u>4,612,313</u>	<u>167,456</u>	<u>11,017,414</u>	<u>5,300,329</u>	<u>1,741,709</u>	<u>1,172,478</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
4,726,707	199,826	0	0	0	0
0	0	10,062,003	5,658,163	2,222,789	1,724,562
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,726,707</u>	<u>199,826</u>	<u>10,062,003</u>	<u>5,658,163</u>	<u>2,222,789</u>	<u>1,724,562</u>
<u>(114,394)</u>	<u>(32,370)</u>	<u>955,411</u>	<u>(357,834)</u>	<u>(481,080)</u>	<u>(552,084)</u>
0	0	0	147,752	0	425,000
0	0	(550,000)	(126,941)	(8,822)	0
<u>0</u>	<u>0</u>	<u>(550,000)</u>	<u>20,811</u>	<u>(8,822)</u>	<u>425,000</u>
(114,394)	(32,370)	405,411	(337,023)	(489,902)	(127,084)
1,915,279	43,846	390,337	1,013,046	310,739	255,968
(43)	(327)	(521)	225	0	0
<u>\$1,800,842</u>	<u>\$11,149</u>	<u>\$795,227</u>	<u>\$676,248</u>	<u>(\$179,163)</u>	<u>\$128,884</u>

(Continued)

## Geauga County, Ohio

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 2001

	Child Support Enforcement	Transporation Administration	Aging	County Home
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$1,618,974	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	284,781	498,787	0	163,989
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	675,791	410,784	373,820	0
Interest	0	0	0	0
Contributions/Donations	0	0	7,797	0
Other	4,672	0	98,892	0
<b>Total Revenues</b>	<b>965,244</b>	<b>909,571</b>	<b>2,099,483</b>	<b>163,989</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	944,182	891,932	1,829,583	488,646
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<b>Debt Service:</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>944,182</b>	<b>891,932</b>	<b>1,829,583</b>	<b>488,646</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>21,062</b>	<b>17,639</b>	<b>269,900</b>	<b>(324,657)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	81,000	0	350,000
Operating Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>81,000</b>	<b>0</b>	<b>350,000</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>21,062</b>	<b>98,639</b>	<b>269,900</b>	<b>25,343</b>
<b>Fund Balances (Deficit) at</b>				
Beginning of Year	498,520	(160,479)	2,899,175	40,156
Increase (Decrease) in Reserve for Inventory	0	370	(2,084)	1,071
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$519,582</b>	<b>(\$61,470)</b>	<b>\$3,166,991</b>	<b>\$66,570</b>

Revolving Loan	Farmland Preservation	Municipal Road Tax	Other Public Safety Funds	Totals
\$0	\$0	\$0	\$0	\$7,637,397
0	0	0	0	0
0	0	67,987	0	484,016
0	0	0	41,693	3,052,701
0	0	0	20,051	161,978
0	0	0	7,728	121,962
0	0	0	286,024	23,685,696
119,545	0	0	0	155,774
0	17,500	0	0	68,915
0	1,535	0	48,470	820,652
<u>119,545</u>	<u>19,035</u>	<u>67,987</u>	<u>403,966</u>	<u>36,189,091</u>
0	0	0	0	1,618,737
0	0	0	0	579,297
0	0	0	517,696	1,583,874
0	0	0	0	4,925,173
0	0	0	0	4,926,533
0	0	0	0	23,821,860
17,505	13,907	0	0	31,412
0	0	100,000	0	100,000
0	0	0	0	1,152
0	0	0	0	35
<u>17,505</u>	<u>13,907</u>	<u>100,000</u>	<u>517,696</u>	<u>37,588,073</u>
<u>102,040</u>	<u>5,128</u>	<u>(32,013)</u>	<u>(113,730)</u>	<u>(1,398,982)</u>
54,907	41,100	0	64,858	2,151,986
(60,000)	0	0	(10,000)	(1,361,302)
<u>(5,093)</u>	<u>41,100</u>	<u>0</u>	<u>54,858</u>	<u>790,684</u>
96,947	46,228	(32,013)	(58,872)	(608,298)
3,846,678	0	157,348	295,731	18,001,323
0	0	0	160	251,309
<u>\$3,943,625</u>	<u>\$46,228</u>	<u>\$125,335</u>	<u>\$237,019</u>	<u>\$17,644,334</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Real Estate Assessment  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Charges for Services	\$900,000	\$1,050,000	\$1,070,321	\$20,321
Other	15,000	100,000	100,269	269
<b>Total Revenues</b>	<u>915,000</u>	<u>1,150,000</u>	<u>1,170,590</u>	<u>20,590</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	477,902	534,908	507,940	26,968
Materials and Supplies	33,250	25,250	22,981	2,269
Contract Services	56,000	126,925	123,082	3,843
Other	71,750	65,250	62,313	2,937
Capital Outlay	90,000	107,500	99,070	8,430
<b>Total Expenditures</b>	<u>728,902</u>	<u>859,833</u>	<u>815,386</u>	<u>44,447</u>
Excess of Revenues Over Expenditures	186,098	290,167	355,204	65,037
Fund Balance at Beginning of Year	200,131	200,131	200,131	0
Unexpended Prior Year Encumbrances	2,685	2,685	2,685	0
<b>Fund Balance at End of Year</b>	<u>\$388,914</u>	<u>\$492,983</u>	<u>\$558,020</u>	<u>\$65,037</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$100,000	\$161,653	\$161,654	\$1
<b>Total Revenues</b>	<u>100,000</u>	<u>161,653</u>	<u>161,654</u>	<u>1</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	104,014	104,014	83,228	20,786
Materials and Supplies	4,000	4,000	2,033	1,967
Other	34,000	34,000	7,790	26,210
Capital Outlay	10,000	10,000	362	9,638
<b>Total Expenditures</b>	<u>152,014</u>	<u>152,014</u>	<u>93,413</u>	<u>58,601</u>
Excess of Revenues Over (Under) Expenditures	(52,014)	9,639	68,241	58,602
Fund Balance at Beginning of Year	325,755	325,755	325,755	0
<b>Fund Balance at End of Year</b>	<u><u>\$273,741</u></u>	<u><u>\$335,394</u></u>	<u><u>\$393,996</u></u>	<u><u>\$58,602</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Community Development Administration  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$130,500	\$61,715	\$61,705	(\$10)
<b>Total Revenues</b>	<b>130,500</b>	<b>61,715</b>	<b>61,705</b>	<b>(10)</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	117,920	131,691	129,449	2,242
Materials and Supplies	3,000	6,365	3,165	3,200
Contract Services	48,900	31,000	29,000	2,000
Other	17,000	15,325	12,473	2,852
Capital Outlay	2,000	4,439	4,259	180
<b>Total Expenditures</b>	<b>188,820</b>	<b>188,820</b>	<b>178,346</b>	<b>10,474</b>
Excess of Revenues Under Expenditures	<b>(58,320)</b>	<b>(127,105)</b>	<b>(116,641)</b>	<b>10,464</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	60,000	60,000	60,000	0
<b>Total Other Financing Sources</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	1,680	(67,105)	(56,641)	10,464
Fund Balance at Beginning of Year	82,116	82,116	82,116	0
Unexpended Prior Year Encumbrances	363	363	363	0
<b>Fund Balance at End of Year</b>	<b>\$84,159</b>	<b>\$15,374</b>	<b>\$25,838</b>	<b>\$10,464</b>



# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$100,000	\$103,000	\$107,816	\$4,816
Total Revenues	<u>100,000</u>	<u>103,000</u>	<u>107,816</u>	<u>4,816</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Contract Services	79,000	100,027	97,880	2,147
Capital Outlay	10,000	3,973	1,923	2,050
Total Expenditures	<u>89,000</u>	<u>104,000</u>	<u>99,803</u>	<u>4,197</u>
Excess of Revenues Over (Under) Expenditures	11,000	(1,000)	8,013	9,013
Fund Balance at Beginning of Year	123,934	123,934	123,934	0
Unexpended Prior Year Encumbrances	14,538	14,538	14,538	0
Fund Balance at End of Year	<u><u>\$149,472</u></u>	<u><u>\$137,472</u></u>	<u><u>\$146,485</u></u>	<u><u>\$9,013</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Certificate of Title  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$260,000	\$280,000	\$297,181	\$17,181
Other Revenue	0	1,238	1,239	1
<b>Total Revenues</b>	<b>260,000</b>	<b>281,238</b>	<b>298,420</b>	<b>17,182</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	219,153	232,153	229,870	2,283
Materials and Supplies	10,000	14,400	12,557	1,843
Contract Services	500	0	0	0
Other	10,250	15,850	13,895	1,955
Capital Outlay	4,000	0	0	0
<b>Total Expenditures</b>	<b>243,903</b>	<b>262,403</b>	<b>256,322</b>	<b>6,081</b>
Excess of Revenues Over Expenditures	16,097	18,835	42,098	23,263
Fund Balance at Beginning of Year	71,562	71,562	71,562	0
Unexpended Prior Year Encumbrances	1,152	1,152	1,152	0
<b>Fund Balance at End of Year</b>	<b>\$88,811</b>	<b>\$91,549</b>	<b>\$114,812</b>	<b>\$23,263</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**CASA**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$40,613	\$24,308	\$24,308	\$0
Other	3,800	7,230	7,222	(8)
<b>Total Revenues</b>	<b>44,413</b>	<b>31,538</b>	<b>31,530</b>	<b>(8)</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	51,176	54,154	53,641	513
Materials and Supplies	1,325	2,500	2,086	414
Other	7,933	10,176	6,823	3,353
Capital Outlay	300	300	0	300
<b>Total Expenditures</b>	<b>60,734</b>	<b>67,130</b>	<b>62,550</b>	<b>4,580</b>
Excess of Revenues Under Expenditures	(16,321)	(35,592)	(31,020)	4,572
<b>Other Financing Sources:</b>				
Operating Transfers In	25,524	28,100	28,100	0
<b>Total Other Financing Sources</b>	<b>25,524</b>	<b>28,100</b>	<b>28,100</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	9,203	(7,492)	(2,920)	4,572
Fund Balance at Beginning of Year	10,037	10,037	10,037	0
Unexpended Prior Year Encumbrances	497	497	497	0
<b>Fund Balance at End of Year</b>	<b>\$19,737</b>	<b>\$3,042</b>	<b>\$7,614</b>	<b>\$4,572</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$46,309	\$54,021	\$48,416	(\$5,605)
Other	0	1,395	1,074	(321)
<b>Total Revenues</b>	<b>46,309</b>	<b>55,416</b>	<b>49,490</b>	<b>(5,926)</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	37,513	43,803	43,787	16
Materials and Supplies	744	744	583	161
Contract Services	6,492	8,085	4,114	3,971
Other	1,390	3,262	2,182	1,080
Capital Outlay	170	0	0	0
<b>Total Expenditures</b>	<b>46,309</b>	<b>55,894</b>	<b>50,666</b>	<b>5,228</b>
Excess of Revenues Under Expenditures	0	(478)	(1,176)	(698)
Fund Balance at Beginning of Year	478	478	478	0
Unexpended Prior Year Encumbrances	2,361	2,361	2,361	0
<b>Fund Balance at End of Year</b>	<b>\$2,839</b>	<b>\$2,361</b>	<b>\$1,663</b>	<b>(\$698)</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$321,793	\$306,256	\$306,985	\$729
Other	0	877	877	0
<b>Total Revenues</b>	<u>321,793</u>	<u>307,133</u>	<u>307,862</u>	<u>729</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Personal Services	124,729	134,783	126,462	8,321
Materials and Supplies	5,700	5,700	3,805	1,895
Contract Services	124,598	191,000	127,329	63,671
Other	11,766	12,364	11,139	1,225
<b>Total Expenditures</b>	<u>266,793</u>	<u>343,847</u>	<u>268,735</u>	<u>75,112</u>
Excess of Revenues Over (Under) Expenditures	<u>55,000</u>	<u>(36,714)</u>	<u>39,127</u>	<u>75,841</u>
<b>Other Financing Uses:</b>				
Operating Transfers Out	(55,000)	(55,000)	(52,000)	3,000
<b>Total Other Financing Uses</b>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(52,000)</u>	<u>3,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(91,714)	(12,873)	78,841
Fund Balance at Beginning of Year	674,850	674,850	674,850	0
Unexpended Prior Year Encumbrances	8,135	8,135	8,135	0
<b>Fund Balance at End of Year</b>	<u>\$682,985</u>	<u>\$591,271</u>	<u>\$670,112</u>	<u>\$78,841</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Volunteer Guardianship**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Contract Services	27,000	27,000	13,139	13,861
Other	250	250	0	250
<b>Total Expenditures</b>	<u>27,250</u>	<u>27,250</u>	<u>13,139</u>	<u>14,111</u>
Excess of Revenues Under Expenditures	<u>(27,250)</u>	<u>(27,250)</u>	<u>(13,139)</u>	<u>14,111</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	27,250	22,770	10,000	(12,770)
<b>Total Other Financing Sources</b>	<u>27,250</u>	<u>22,770</u>	<u>10,000</u>	<u>(12,770)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(4,480)	(3,139)	1,341
Fund Balance at Beginning of Year	4,480	4,480	4,480	0
<b>Fund Balance at End of Year</b>	<u><u>\$4,480</u></u>	<u><u>\$0</u></u>	<u><u>\$1,341</u></u>	<u><u>\$1,341</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**911 Program**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Other	\$0	\$10,919	\$10,919	\$0
Total Revenues	<u>0</u>	<u>10,919</u>	<u>10,919</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	84,816	106,451	102,394	4,057
Materials and Supplies	2,300	2,300	2,000	300
Contract Services	50,000	114,850	110,894	3,956
Other	68,300	88,400	85,660	2,740
Capital Outlay	100,000	196,148	174,197	21,951
Total Expenditures	<u>305,416</u>	<u>508,149</u>	<u>475,145</u>	<u>33,004</u>
Excess of Revenues Under Expenditures	<u>(305,416)</u>	<u>(497,230)</u>	<u>(464,226)</u>	<u>33,004</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(341,207)	(330,845)	(303,752)	27,093
Total Other Financing Sources (Uses)	<u>(341,207)</u>	<u>(330,845)</u>	<u>(303,752)</u>	<u>27,093</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(646,623)	(828,075)	(767,978)	60,097
Fund Balance at Beginning of Year	3,395,506	3,395,506	3,395,506	0
Unexpended Prior Year Encumbrances	3,002	3,002	3,002	0
Fund Balance at End of Year	<u><u>\$2,751,885</u></u>	<u><u>\$2,570,433</u></u>	<u><u>\$2,630,530</u></u>	<u><u>\$60,097</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Other	\$87,000	\$112,291	\$147,548	\$35,257
Total Revenues	<u>87,000</u>	<u>112,291</u>	<u>147,548</u>	<u>35,257</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	60,000	56,548	55,867	681
Materials and Supplies	1,000	1,000	592	408
Contract Services	36,000	65,283	63,880	1,403
Other	15,000	30,000	25,225	4,775
Capital Outlay	20,000	3,000	2,140	860
Total Expenditures	<u>132,000</u>	<u>155,831</u>	<u>147,704</u>	<u>8,127</u>
Excess of Revenues Under Expenditures	<u>(45,000)</u>	<u>(43,540)</u>	<u>(156)</u>	<u>43,384</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	45,000	33,729	45,000	11,271
Total Other Financing Sources	<u>45,000</u>	<u>33,729</u>	<u>45,000</u>	<u>11,271</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(9,811)	44,844	54,655
Fund Balance at Beginning of Year	9,811	9,811	9,811	0
Unexpended Prior Year Encumbrances	10,756	10,756	10,756	0
Fund Balance at End of Year	<u>\$20,567</u>	<u>\$10,756</u>	<u>\$65,411</u>	<u>\$54,655</u>



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Youth Center**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$82,120	\$45,814	\$45,858	\$44
Other	0	14,000	14,419	419
<b>Total Revenues</b>	<b>82,120</b>	<b>59,814</b>	<b>60,277</b>	<b>463</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	362,407	373,918	363,647	10,271
Materials and Supplies	18,000	19,500	19,095	405
Contract Services	18,783	22,171	18,815	3,356
Other	6,500	7,300	6,353	947
Capital Outlay	3,500	6,700	6,435	265
<b>Total Expenditures</b>	<b>409,190</b>	<b>429,589</b>	<b>414,345</b>	<b>15,244</b>
Excess of Revenues Under Expenditures	<b>(327,070)</b>	<b>(369,775)</b>	<b>(354,068)</b>	<b>15,707</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	267,070	319,070	325,294	6,224
<b>Total Other Financing Sources</b>	<b>267,070</b>	<b>319,070</b>	<b>325,294</b>	<b>6,224</b>
Excess of Revenues and Other Financing Sources Under Expenditures	<b>(60,000)</b>	<b>(50,705)</b>	<b>(28,774)</b>	<b>21,931</b>
Fund Balance at Beginning of Year	129,628	129,628	129,628	0
Unexpended Prior Year Encumbrances	1,933	1,933	1,933	0
<b>Fund Balance at End of Year</b>	<b>\$71,561</b>	<b>\$80,856</b>	<b>\$102,787</b>	<b>\$21,931</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$56,740	\$84,051	\$84,051	\$0
Other	0	1,064	580	(484)
<b>Total Revenues</b>	<b>56,740</b>	<b>85,115</b>	<b>84,631</b>	<b>( 484)</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	59,780	113,023	103,193	9,830
Materials and Supplies	5,064	4,056	2,393	1,663
Other	35	60	0	60
<b>Total Expenditures</b>	<b>64,879</b>	<b>117,139</b>	<b>105,586</b>	<b>11,553</b>
Excess of Revenues Under Expenditures	(8,139)	(32,024)	(20,955)	11,069
<b>Other Financing Sources:</b>				
Operating Transfers In	8,975	8,975	8,975	0
<b>Total Other Financing Sources</b>	<b>8,975</b>	<b>8,975</b>	<b>8,975</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	836	(23,049)	(11,980)	11,069
Fund Balance at Beginning of Year	42,400	42,400	42,400	0
Unexpended Prior Year Encumbrances	0	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$43,236</b>	<b>\$19,351</b>	<b>\$30,420</b>	<b>\$11,069</b>

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# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Special Assessments	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Contract Services	0	3,722	788	2,934
<b>Total Expenditures</b>	<u>0</u>	<u>3,722</u>	<u>788</u>	<u>2,934</u>
Excess of Revenues Over (Under) Expenditures	0	(3,722)	(788)	2,934
Fund Balance at Beginning of Year	3,777	3,777	3,777	0
<b>Fund Balance at End of Year</b>	<u><u>\$3,777</u></u>	<u><u>\$55</u></u>	<u><u>\$2,989</u></u>	<u><u>\$2,934</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$1,186,400	\$1,226,407	\$1,226,408	\$1
Intergovernmental	2,765,400	3,194,436	3,261,620	67,184
Other	133,500	133,500	160,909	27,409
<b>Total Revenues</b>	<b>4,085,300</b>	<b>4,554,343</b>	<b>4,648,937</b>	<b>94,594</b>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	364,969	344,969	290,497	54,472
Materials and Supplies	7,500	10,000	7,158	2,842
Contract Services	3,618,031	4,500,715	4,480,362	20,353
Other	58,500	73,500	56,354	17,146
Capital Outlay	36,300	40,116	40,116	0
<b>Total Expenditures</b>	<b>4,085,300</b>	<b>4,969,300</b>	<b>4,874,487</b>	<b>94,813</b>
Excess of Revenues Over (Under) Expenditures	0	(414,957)	(225,550)	189,407
Fund Balance at Beginning of Year	1,565,447	1,565,447	1,565,447	0
Unexpended Prior Year Encumbrances	185,581	185,581	185,581	0
<b>Fund Balance at End of Year</b>	<b>\$1,751,028</b>	<b>\$1,336,071</b>	<b>\$1,525,478</b>	<b>\$189,407</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$4,100	\$5,019	\$5,549	\$530
Licenses and Permits	122,500	126,800	141,927	15,127
Fines and Forfeitures	14,500	13,838	13,639	(199)
Other	5,600	5,700	6,087	387
<b>Total Revenues</b>	<b>146,700</b>	<b>151,357</b>	<b>167,202</b>	<b>15,845</b>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	134,398	173,978	167,160	6,818
Materials and Supplies	23,100	24,100	16,577	7,523
Contract Services	3,185	6,185	5,682	503
Other	9,000	11,431	9,276	2,155
Capital Outlay	800	3,400	2,500	900
Claims	800	800	622	178
<b>Total Expenditures</b>	<b>171,283</b>	<b>219,894</b>	<b>201,817</b>	<b>18,077</b>
Excess of Revenues Under Expenditures	(24,583)	(68,537)	(34,615)	33,922
<b>Other Financing Sources (Uses):</b>				
Advances In	0	43,830	43,830	0
Advance Out	0	(20,000)	(20,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>23,830</b>	<b>23,830</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(24,583)	(44,707)	(10,785)	33,922
Fund Balance at Beginning of Year	44,864	44,864	44,864	0
Unexpended Prior Year Encumbrances	10	10	10	0
<b>Fund Balance at End of Year</b>	<b>\$20,291</b>	<b>\$167</b>	<b>\$34,089</b>	<b>\$33,922</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Mental Retardation**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$3,929,001	\$4,029,624	\$4,029,624	\$0
Charges for Services	254,000	299,521	299,818	297
Intergovernmental	5,541,156	6,459,385	6,452,914	(6,471)
Interest	3,000	3,429	3,345	(84)
Contributions/Donations	25,000	37,264	43,618	6,354
Other	8,000	8,003	8,064	61
<b>Total Revenues</b>	<b>9,760,157</b>	<b>10,837,226</b>	<b>10,837,383</b>	<b>157</b>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	8,221,139	8,697,878	8,583,564	114,314
Materials and Supplies	210,000	299,358	262,424	36,934
Contract Services	405,518	721,966	645,546	76,420
Other	402,000	549,998	496,238	53,760
Capital Outlay	90,000	200,048	179,707	20,341
<b>Total Expenditures</b>	<b>9,328,657</b>	<b>10,469,248</b>	<b>10,167,479</b>	<b>301,769</b>
Excess of Revenues Over Expenditures	431,500	367,978	669,904	301,926
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	110,000	4,687	0	(4,687)
Operating Transfers Out	(541,500)	(554,473)	(550,000)	4,473
<b>Total Other Financing Sources (Uses)</b>	<b>(431,500)</b>	<b>(549,786)</b>	<b>(550,000)</b>	<b>(214)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(181,808)	119,904	301,712
Fund Balance at Beginning of Year	510,780	510,780	510,780	0
Unexpended Prior Year Encumbrances	19,655	19,655	19,655	0
<b>Fund Balance at End of Year</b>	<b>\$530,435</b>	<b>\$348,627</b>	<b>\$650,339</b>	<b>\$301,712</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$2,290,000	\$5,200,159	\$5,235,267	\$35,108
Other	50,000	16,100	15,942	(158)
<b>Total Revenues</b>	<b>2,340,000</b>	<b>5,216,259</b>	<b>5,251,209</b>	<b>34,950</b>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	2,402,300	2,518,084	2,500,504	17,580
Materials and Supplies	82,000	93,342	81,145	12,197
Contract Services	733,000	2,226,006	2,132,498	93,508
Other	275,700	695,852	598,318	97,534
Capital Outlay	47,000	63,000	54,842	8,158
<b>Total Expenditures</b>	<b>3,540,000</b>	<b>5,596,284</b>	<b>5,367,307</b>	<b>228,977</b>
Excess of Revenues Under Expenditures	(1,200,000)	(380,025)	(116,098)	263,927
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	1,300,000	170,785	147,752	(23,033)
Operating Transfers Out	(100,000)	(135,202)	(126,941)	8,261
<b>Total Other Financing Sources (Uses)</b>	<b>1,200,000</b>	<b>35,583</b>	<b>20,811</b>	<b>(14,772)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(344,442)	(95,287)	249,155
Fund Balance at Beginning of Year	395,269	395,269	395,269	0
Unexpended Prior Year Encumbrances	70,313	70,313	70,313	0
<b>Fund Balance at End of Year</b>	<b>\$465,582</b>	<b>\$121,140</b>	<b>\$370,295</b>	<b>\$249,155</b>



# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$728,600	\$762,391	\$762,391	\$0
Intergovernmental	1,522,800	1,515,756	1,449,394	(66,362)
Other	3,500	17,296	18,268	972
<b>Total Revenues</b>	<u>2,254,900</u>	<u>2,295,443</u>	<u>2,230,053</u>	<u>(65,390)</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	97,530	77,482	77,371	111
Contract Services	971,900	1,348,332	1,320,277	28,055
Other	30,000	830,400	722,472	107,928
Grants	155,470	225,396	196,693	28,703
<b>Total Expenditures</b>	<u>1,254,900</u>	<u>2,481,610</u>	<u>2,316,813</u>	<u>164,797</u>
Excess of Revenues Over (Under) Expenditures	<u>1,000,000</u>	<u>(186,167)</u>	<u>(86,760)</u>	<u>99,407</u>
<b>Other Financing Uses:</b>				
Operating Transfers Out	(1,000,000)	(8,824)	(8,822)	2
<b>Total Other Financing Uses</b>	<u>(1,000,000)</u>	<u>(8,824)</u>	<u>(8,822)</u>	<u>2</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(194,991)	(95,582)	99,409
Fund Balance at Beginning of Year	195,011	195,011	195,011	0
Unexpended Prior Year Encumbrances	83,494	83,494	83,494	0
<b>Fund Balance at End of Year</b>	<u>\$278,505</u>	<u>\$83,514</u>	<u>\$182,923</u>	<u>\$99,409</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
M. R. Residential Services  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$930,000	\$1,050,326	\$1,050,327	\$1
Other	65,000	100,352	122,151	21,799
<b>Total Revenues</b>	<b>995,000</b>	<b>1,150,678</b>	<b>1,172,478</b>	<b>21,800</b>
<b>Expenditures:</b>				
Current:				
Human Services				
Contract Services	1,395,000	1,670,000	1,649,617	20,383
<b>Total Expenditures</b>	<b>1,395,000</b>	<b>1,670,000</b>	<b>1,649,617</b>	<b>20,383</b>
Excess of Revenues Under Expenditures	<b>(400,000)</b>	<b>(519,322)</b>	<b>(477,139)</b>	<b>42,183</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	400,000	425,000	425,000	0
<b>Total Other Financing Sources</b>	<b>400,000</b>	<b>425,000</b>	<b>425,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(94,322)	(52,139)	42,183
Fund Balance at Beginning of Year	120,752	120,752	120,752	0
Unexpended Prior Year Encumbrances	1,848	1,848	1,848	0
<b>Fund Balance at End of Year</b>	<b>\$122,600</b>	<b>\$28,278</b>	<b>\$70,461</b>	<b>\$42,183</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$280,000	\$285,500	\$284,781	(\$719)
Intergovernmental	699,000	674,542	675,791	1,249
Other	1,568	4,800	4,672	(128)
<b>Total Revenues</b>	<b>980,568</b>	<b>964,842</b>	<b>965,244</b>	<b>402</b>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	456,068	467,750	458,767	8,983
Materials and Supplies	10,000	3,500	1,707	1,793
Contract Services	159,500	495,218	429,862	65,356
Other	45,000	100,000	82,121	17,879
Capital Outlay	10,000	3,000	1,374	1,626
<b>Total Expenditures</b>	<b>680,568</b>	<b>1,069,468</b>	<b>973,831</b>	<b>95,637</b>
Excess of Revenues Over (Under) Expenditures	<b>300,000</b>	<b>(104,626)</b>	<b>(8,587)</b>	<b>96,039</b>
<b>Other Financing Uses:</b>				
Operating Transfers Out	(300,000)	0	0	0
<b>Total Other Financing Uses</b>	<b>(300,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	<b>0</b>	<b>(104,626)</b>	<b>(8,587)</b>	<b>96,039</b>
Fund Balance at Beginning of Year	284,806	284,806	284,806	0
Unexpended Prior Year Encumbrances	12,478	12,478	12,478	0
<b>Fund Balance at End of Year</b>	<b>\$297,284</b>	<b>\$192,658</b>	<b>\$288,697</b>	<b>\$96,039</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$244,416	\$450,000	\$492,079	\$42,079
Intergovernmental	309,751	418,486	418,760	274
<b>Total Revenues</b>	<b>554,167</b>	<b>868,486</b>	<b>910,839</b>	<b>42,353</b>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	468,167	650,244	645,723	4,521
Materials and Supplies	3,000	5,000	3,564	1,436
Contract Service	12,000	72,542	71,981	561
Other	76,000	209,523	198,656	10,867
<b>Total Expenditures</b>	<b>559,167</b>	<b>937,309</b>	<b>919,924</b>	<b>17,385</b>
Excess of Revenues Under Expenditures	(5,000)	(68,823)	(9,085)	59,738
<b>Other Financing Sources:</b>				
Operating Transfers In	45,000	42,750	81,000	38,250
<b>Total Other Financing Sources</b>	<b>45,000</b>	<b>42,750</b>	<b>81,000</b>	<b>38,250</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	40,000	(26,073)	71,915	97,988
Fund Balance at Beginning of Year	35,697	35,697	35,697	0
Unexpended Prior Year Encumbrances	1,969	1,969	1,969	0
<b>Fund Balance at End of Year</b>	<b>\$77,666</b>	<b>\$11,593</b>	<b>\$109,581</b>	<b>\$97,988</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Aging  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$1,618,973	\$1,618,974	\$1
Intergovernmental	159,141	367,078	367,748	670
Contributions/Donations	9,500	7,450	7,797	347
Other	91,000	95,900	103,253	7,353
<b>Total Revenues</b>	<u>259,641</u>	<u>2,089,401</u>	<u>2,097,772</u>	<u>8,371</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	887,710	672,454	671,629	825
Contract Services	378,000	492,800	463,568	29,232
Other	539,300	694,756	670,370	24,386
Capital Outlay	100,000	45,000	41,972	3,028
<b>Total Expenditures</b>	<u>1,905,010</u>	<u>1,905,010</u>	<u>1,847,539</u>	<u>57,471</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,645,369)</u>	<u>184,391</u>	<u>250,233</u>	<u>65,842</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	38,500	0	0	0
<b>Total Other Financing Sources</b>	<u>38,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(1,606,869)</u>	<u>184,391</u>	<u>250,233</u>	<u>65,842</u>
Fund Balance at Beginning of Year	2,831,353	2,831,353	2,831,353	0
Unexpended Prior Year Encumbrances	27,586	27,586	27,586	0
<b>Fund Balance at End of Year</b>	<u><u>\$1,252,070</u></u>	<u><u>\$3,043,330</u></u>	<u><u>\$3,109,172</u></u>	<u><u>\$65,842</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Home  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$149,850	\$153,147	\$164,889	\$11,742
Total Revenues	<u>149,850</u>	<u>153,147</u>	<u>164,889</u>	<u>11,742</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	393,605	404,135	391,378	12,757
Materials and Supplies	45,000	48,000	47,007	993
Contract Services	43,260	43,260	35,951	7,309
Other	8,760	17,126	12,240	4,886
Capital Outlay	15,600	9,212	8,799	413
Total Expenditures	<u>506,225</u>	<u>521,733</u>	<u>495,375</u>	<u>26,358</u>
Excess of Revenues Under Expenditures	<u>(356,375)</u>	<u>(368,586)</u>	<u>(330,486)</u>	<u>38,100</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	350,375	350,000	350,000	0
Total Other Financing Sources	<u>350,375</u>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,000)	(18,586)	19,514	38,100
Fund Balance at Beginning of Year	42,940	42,940	42,940	0
Unexpended Prior Year Encumbrances	1,492	1,492	1,492	0
Fund Balance at End of Year	<u>\$38,432</u>	<u>\$25,846</u>	<u>\$63,946</u>	<u>\$38,100</u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Revolving Loan Budget Basis For the Year Ended December 31, 2001

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Intergovernmental	\$575,000	\$0	\$0	\$0
Interest	72,000	0	0	0
Other	605,000	718,903	739,697	20,794
<b>Total Revenues</b>	<u>1,252,000</u>	<u>718,903</u>	<u>739,697</u>	<u>20,794</u>
<b>Expenditures:</b>				
Current:				
Economic Development and Assistance				
Other	617,000	634,000	627,598	6,402
<b>Total Expenditures</b>	<u>617,000</u>	<u>634,000</u>	<u>627,598</u>	<u>6,402</u>
Excess of Revenues Over Expenditures	<u>635,000</u>	<u>84,903</u>	<u>112,099</u>	<u>27,196</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	54,907	54,907	0
Operating Transfers Out	(635,000)	(618,000)	(60,000)	558,000
<b>Total Other Financing Sources (Uses)</b>	<u>(635,000)</u>	<u>(563,093)</u>	<u>(5,093)</u>	<u>558,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(478,190)	107,006	585,196
Fund Balance at Beginning of Year	892,723	892,723	892,723	0
Unexpended Prior Year Encumbrances	270	270	270	0
<b>Fund Balance at End of Year</b>	<u>\$892,993</u>	<u>\$414,803</u>	<u>\$999,999</u>	<u>\$585,196</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Contributions/Donations	0	17,500	17,500	0
Other	0	450	1,535	1,085
<b>Total Revenues</b>	<u>0</u>	<u>17,950</u>	<u>19,035</u>	<u>1,085</u>
<b>Expenditures:</b>				
Current:				
Economic Development and Assistance				
Materials and Supplies	0	2,500	154	2,346
Contract Services	0	35,000	5,284	29,716
Other	0	21,100	8,550	12,550
<b>Total Expenditures</b>	<u>0</u>	<u>58,600</u>	<u>13,988</u>	<u>44,612</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(40,650)</u>	<u>5,047</u>	<u>45,697</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	0	41,100	41,100	0
<b>Total Other Financing Sources</b>	<u>0</u>	<u>41,100</u>	<u>41,100</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	450	46,147	45,697
Fund Balance at Beginning of Year	0	0	0	0
Unexpended Prior Year Encumbrances	0	0	0	0
<b>Fund Balance at End of Year</b>	<u><u>\$0</u></u>	<u><u>\$450</u></u>	<u><u>\$46,147</u></u>	<u><u>\$45,697</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Permissive Motor Vehicle License Tax	\$65,000	\$65,000	\$69,859	\$4,859
<b>Total Revenues</b>	<u>65,000</u>	<u>65,000</u>	<u>69,859</u>	<u>4,859</u>
<b>Expenditures:</b>				
Intergovernmental:				
Rotary	65,000	215,578	100,000	115,578
<b>Total Expenditures</b>	<u>65,000</u>	<u>215,578</u>	<u>100,000</u>	<u>115,578</u>
Excess of Revenues Over (Under) Expenditures	0	(150,578)	(30,141)	120,437
Fund Balance at Beginning of Year	150,578	150,578	150,578	0
Unexpended Prior Year Encumbrances	0	0	0	0
<b>Fund Balance at End of Year</b>	<u>\$150,578</u>	<u>\$0</u>	<u>\$120,437</u>	<u>\$120,437</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Victim Witness**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$44,760	\$31,780	\$34,573	\$2,793
Other	0	346	345	1
Total Revenues	<u>44,760</u>	<u>32,126</u>	<u>34,918</u>	<u>2,794</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	56,579	56,579	43,813	12,766
Materials and Supplies	1,000	1,000	999	1
Other	4,300	10,374	9,142	1,232
Capital Outlay	1,500	1,500	1,500	0
Total Expenditures	<u>63,379</u>	<u>69,453</u>	<u>55,454</u>	<u>13,999</u>
Excess of Revenues Under Expenditures	<u>(18,619)</u>	<u>(37,327)</u>	<u>(20,536)</u>	<u>16,791</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	13,990	13,990	0	(13,990)
Total Other Financing Sources	<u>13,990</u>	<u>13,990</u>	<u>0</u>	<u>13,990</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(4,629)	(23,337)	(20,536)	2,801
Fund Balance at Beginning of Year	23,337	23,337	23,337	0
Fund Balance at End of Year	<u>\$18,708</u>	<u>\$0</u>	<u>\$2,801</u>	<u>\$2,801</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$10,000	\$10,000	\$10,771	\$771
<b>Total Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>10,771</b>	<b>771</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Contract Services	700	3,000	555	2,445
Other	4,300	7,800	1,860	5,940
<b>Total Expenditures</b>	<b>5,000</b>	<b>10,800</b>	<b>2,415</b>	<b>8,385</b>
Excess of Revenues Over (Under) Expenditures	5,000	(800)	8,356	9,156
<b>Other Financing Uses:</b>				
Operating Transfers Out	(5,000)	(10,000)	(10,000)	0
<b>Total Other Financing Uses</b>	<b>(5,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>0</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(10,800)	(1,644)	9,156
Fund Balance at Beginning of Year	36,554	36,554	36,554	0
Unexpended Prior Year Encumbrances	221	221	221	0
<b>Fund Balance at End of Year</b>	<b>\$36,775</b>	<b>\$25,975</b>	<b>\$35,131</b>	<b>\$9,156</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Narcotics  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$119,693	\$119,693	\$119,693	\$0
Other	1,005	1,005	1,005	0
<b>Total Revenues</b>	<b>120,698</b>	<b>120,698</b>	<b>120,698</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	128,469	179,469	174,627	4,842
Other	4,864	7,652	7,588	64
<b>Total Expenditures</b>	<b>133,333</b>	<b>187,121</b>	<b>182,215</b>	<b>4,906</b>
Excess of Revenues Under Expenditures	<b>(12,635)</b>	<b>(66,423)</b>	<b>(61,517)</b>	<b>4,906</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	12,635	41,667	41,667	0
<b>Total Other Financing Sources</b>	<b>12,635</b>	<b>41,667</b>	<b>41,667</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(24,756)	(19,850)	4,906
Fund Balance at Beginning of Year	26,542	26,542	26,542	0
Unexpended Prior Year Encumbrances	166	166	166	0
<b>Fund Balance at End of Year</b>	<b>\$26,708</b>	<b>\$1,952</b>	<b>\$6,858</b>	<b>\$4,906</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
County Cop Education  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Other	\$0	\$354	\$354	\$0
Total Revenues	<u>0</u>	<u>354</u>	<u>354</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	0	7,790	6,698	1,092
Other	0	1,013	1,012	1
Total Expenditures	<u>0</u>	<u>8,803</u>	<u>7,710</u>	<u>1,093</u>
Excess of Revenues Over (Under) Expenditures	0	(8,449)	(7,356)	1,093
Fund Balance at Beginning of Year	8,918	8,918	8,918	0
Fund Balance at End of Year	<u><u>\$8,918</u></u>	<u><u>\$469</u></u>	<u><u>\$1,562</u></u>	<u><u>\$1,093</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Drug Prosecution**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$28,924	\$28,924	\$27,589	(\$1,335)
Other	0	0	922	922
<b>Total Revenues</b>	<b>28,924</b>	<b>28,924</b>	<b>28,511</b>	<b>( 413)</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	27,478	33,027	32,614	413
<b>Total Expenditures</b>	<b>27,478</b>	<b>33,027</b>	<b>32,614</b>	<b>413</b>
Excess of Revenues Over (Under) Expenditures	1,446	(4,103)	(4,103)	0
Fund Balance at Beginning of Year	4,103	4,103	4,103	0
<b>Fund Balance at End of Year</b>	<b>\$5,549</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Domestic Violence**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Licenses and Permits	\$21,200	\$20,000	\$20,547	\$547
<b>Total Revenues</b>	<u>21,200</u>	<u>20,000</u>	<u>20,547</u>	<u>547</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	21,200	21,200	14,720	6,480
<b>Total Expenditures</b>	<u>21,200</u>	<u>21,200</u>	<u>14,720</u>	<u>6,480</u>
Excess of Revenues Over (Under) Expenditures	0	(1,200)	5,827	7,027
Fund Balance at Beginning of Year	11,779	11,779	11,779	0
<b>Fund Balance at End of Year</b>	<u>\$11,779</u>	<u>\$10,579</u>	<u>\$17,606</u>	<u>\$7,027</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**COPS Fast**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Other	\$0	\$1,594	\$1,594	\$0
<b>Total Revenues</b>	<b>0</b>	<b>1,594</b>	<b>1,594</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	0	4,240	3,306	934
<b>Total Expenditures</b>	<b>0</b>	<b>4,240</b>	<b>3,306</b>	<b>934</b>
Excess of Revenues Over (Under) Expenditures	0	(2,646)	(1,712)	934
Fund Balance at Beginning of Year	2,646	2,646	2,646	0
<b>Fund Balance at End of Year</b>	<b>\$2,646</b>	<b>\$0</b>	<b>\$934</b>	<b>\$934</b>



# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Fines and Forfeitures	\$7,200	\$6,000	\$6,673	\$673
Total Revenues	<u>7,200</u>	<u>6,000</u>	<u>6,673</u>	<u>673</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	7,060	24,382	24,273	109
Materials and Supplies	140	140	0	140
Total Expenditures	<u>7,200</u>	<u>24,522</u>	<u>24,273</u>	<u>249</u>
Excess of Revenues Over (Under) Expenditures	0	(18,522)	(17,600)	922
Fund Balance at Beginning of Year	18,579	18,579	18,579	0
Fund Balance at End of Year	<u>\$18,579</u>	<u>\$57</u>	<u>\$979</u>	<u>\$922</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Fines and Forfeitures	\$4,523	\$1,562	\$1,459	(\$103)
Total Revenues	<u>4,523</u>	<u>1,562</u>	<u>1,459</u>	<u>(103)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>4,523</u>	<u>1,562</u>	<u>1,459</u>	<u>(103)</u>
<b>Other Financing Uses:</b>				
Operating Transfers Out	(4,523)	(3,523)	0	3,523
Total Other Financing Uses	<u>(4,523)</u>	<u>(3,523)</u>	<u>0</u>	<u>3,523</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(1,961)	1,459	3,420
Fund Balance at Beginning of Year	1,961	1,961	1,961	0
Fund Balance at End of Year	<u><u>\$1,961</u></u>	<u><u>\$0</u></u>	<u><u>\$3,420</u></u>	<u><u>\$3,420</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$50	\$300	\$313	\$13
<b>Total Revenues</b>	<b>50</b>	<b>300</b>	<b>313</b>	<b>13</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Contract Services	50	50	0	50
<b>Total Expenditures</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>50</b>
Excess of Revenues Over Expenditures	0	250	313	63
Fund Balance at Beginning of Year	600	600	600	0
<b>Fund Balance at End of Year</b>	<b>\$600</b>	<b>\$850</b>	<b>\$913</b>	<b>\$63</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Prison Diversion**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$31,432	\$10,251	\$10,251	\$0
<b>Total Revenues</b>	<b>31,432</b>	<b>10,251</b>	<b>10,251</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	15,050	7,486	7,486	0
Materials and Supplies	2,004	1,456	1,456	0
Contact Services	11,048	5,710	5,710	0
Other	2,990	1,068	1,067	1
Capital Outlay	340	0	0	0
<b>Total Expenditures</b>	<b>31,432</b>	<b>15,720</b>	<b>15,719</b>	<b>1</b>
Excess of Revenues Over (Under)				
Expenditures	0	(5,469)	(5,468)	1
Fund Balance at Beginning of Year	3,226	3,226	3,226	0
Unexpended Prior Year Encumbrances	2,944	2,944	2,944	0
<b>Fund Balance at End of Year</b>	<b>\$6,170</b>	<b>\$701</b>	<b>\$702</b>	<b>\$1</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Violence Against Women Act**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$54,115	\$77,122	\$77,123	\$1
Other	4,700	452	452	0
<b>Total Revenues</b>	<b>58,815</b>	<b>77,574</b>	<b>77,575</b>	<b>1</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	53,354	79,917	73,747	6,170
Contact Services	18,000	2,413	2,413	0
Other	800	1,195	395	800
<b>Total Expenditures</b>	<b>72,154</b>	<b>83,525</b>	<b>76,555</b>	<b>6,970</b>
Excess of Revenues Over (Under) Expenditures	<b>(13,339)</b>	<b>(5,951)</b>	<b>1,020</b>	<b>6,971</b>
<b>Other Financing Sources:</b>				
Operating Transfers In	13,339	13,339	13,339	0
<b>Total Other Financing Sources</b>	<b>13,339</b>	<b>13,339</b>	<b>13,339</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over Expenditures	0	7,388	14,359	6,971
Fund Balance at Beginning of Year	2,799	2,799	2,799	0
Unexpended Prior Year Encumbrances	337	337	337	0
<b>Fund Balance at End of Year</b>	<b>\$3,136</b>	<b>\$10,524</b>	<b>\$17,495</b>	<b>\$6,971</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Commissary Fund  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Other	\$50,000	\$52,540	\$35,301	(\$17,239)
Total Revenues	<u>50,000</u>	<u>52,540</u>	<u>35,301</u>	<u>(17,239)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Materials and Supplies	48,000	48,000	44,992	3,008
Capital Outlay	2,000	2,000	1,662	338
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>46,654</u>	<u>3,346</u>
Excess of Revenues Over (Under) Expenditures	0	2,540	(11,353)	(13,893)
Fund Balance (Deficit) at Beginning of Year	(2,539)	(2,539)	(2,539)	0
Unexpended Prior Year Encumbrances	4,457	4,457	4,457	0
Fund Balance (Deficit) at End of Year	<u><u>\$1,918</u></u>	<u><u>\$4,458</u></u>	<u><u>(\$9,435)</u></u>	<u><u>(\$13,893)</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Victims of Crime Act**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$38,987	\$33,411	\$36,512	\$3,101
<b>Total Revenues</b>	<u>38,987</u>	<u>33,411</u>	<u>36,512</u>	<u>3,101</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	39,408	43,770	43,589	181
Materials and Supplies	2,000	448	448	0
Other	1,300	1,300	134	1,166
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<u>42,708</u>	<u>45,518</u>	<u>44,171</u>	<u>1,347</u>
Excess of Revenues Under Expenditures	<u>(3,721)</u>	<u>(12,107)</u>	<u>(7,659)</u>	<u>4,448</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	9,852	9,852	9,852	0
<b>Total Other Financing Sources</b>	<u>9,852</u>	<u>9,852</u>	<u>9,852</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	6,131	(2,255)	2,193	4,448
Fund Balance at Beginning of Year	2,254	2,254	2,254	0
Unexpended Prior Year Encumbrances	107	107	107	0
<b>Fund Balance at End of Year</b>	<u>\$8,492</u>	<u>\$106</u>	<u>\$4,554</u>	<u>\$4,448</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**COPS More**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Capital Outlay	0	1,087	937	150
<b>Total Expenditures</b>	<u>0</u>	<u>1,087</u>	<u>937</u>	<u>150</u>
Excess of Revenues Over (Under) Expenditures	0	(1,087)	(937)	150
Fund Balance at Beginning of Year	1,087	1,087	1,087	0
Unexpended Prior Year Encumbrances	0	0	0	0
<b>Fund Balance at End of Year</b>	<u><u>\$1,087</u></u>	<u><u>\$0</u></u>	<u><u>\$150</u></u>	<u><u>\$150</u></u>



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Victim Advocate**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$43,295	\$0	\$0	\$0
<b>Total Revenues</b>	<b>43,295</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	0	10,763	8,861	1,902
Materials and Supplies	0	0	0	0
Other Expense	0	9,787	9,787	0
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>20,550</b>	<b>18,648</b>	<b>1,902</b>
Excess of Revenues Over (Under) Expenditures	43,295	(20,550)	(18,648)	1,902
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	28,863	4,187	0	(4,187)
Operating Transfers Out	0	(16,000)	0	(16,000)
<b>Total Other Financing Sources (Uses)</b>	<b>28,863</b>	<b>(11,813)</b>	<b>0</b>	<b>(20,187)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	72,158	(32,363)	(18,648)	13,715
Fund Balance at Beginning of Year	32,363	32,363	32,363	0
<b>Fund Balance at End of Year</b>	<b>\$104,521</b>	<b>\$0</b>	<b>\$13,715</b>	<b>\$13,715</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Other Revenue	\$1,454	\$1,100	\$1,110	\$10
<b>Total Revenues</b>	<u>1,454</u>	<u>1,100</u>	<u>1,110</u>	<u>10</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	1,454	1,100	1,110	10
Fund Balance at Beginning of Year	1,716	1,716	1,716	0
<b>Fund Balance at End of Year</b>	<u><u>\$3,170</u></u>	<u><u>\$2,816</u></u>	<u><u>\$2,826</u></u>	<u><u>\$10</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Juvenile Block Grant**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$17,112	\$17,112	\$16,086	(\$1,026)
<b>Total Revenues</b>	<u>17,112</u>	<u>17,112</u>	<u>16,086</u>	<u>(1,026)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Contract Services	17,112	17,312	13,095	4,217
<b>Total Expenditures</b>	<u>17,112</u>	<u>17,312</u>	<u>13,095</u>	<u>4,217</u>
Excess of Revenues Over (Under) Expenditures	0	(200)	2,991	3,191
Fund Balance at Beginning of Year	200	200	200	0
<b>Fund Balance at End of Year</b>	<u><u>\$200</u></u>	<u><u>\$0</u></u>	<u><u>\$3,191</u></u>	<u><u>\$3,191</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Other Revenue	\$0	\$7,300	\$7,300	\$0
<b>Total Revenues</b>	<b>0</b>	<b>7,300</b>	<b>7,300</b>	<b>0</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Other	20,000	35,000	18,060	16,940
<b>Total Expenditures</b>	<b>20,000</b>	<b>35,000</b>	<b>18,060</b>	<b>16,940</b>
Excess of Revenues Under Expenditures	(20,000)	(27,700)	(10,760)	16,940
Fund Balance at Beginning of Year	86,432	86,432	86,432	0
Unexpended Prior Year Encumbrances	3,600	3,600	3,600	0
<b>Fund Balance at End of Year</b>	<b>\$70,032</b>	<b>\$62,332</b>	<b>\$79,272</b>	<b>\$16,940</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Court Security**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0	0
Fund Balance at Beginning of Year	20,466	20,466	20,466	0
<b>Fund Balance at End of Year</b>	<u><u>\$20,466</u></u>	<u><u>\$20,466</u></u>	<u><u>\$20,466</u></u>	<u><u>\$0</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$5,844,001	\$7,637,395	\$7,637,397	\$2
Permissive Motor Vehicle License Tax	465,000	480,000	485,038	5,038
Charges for Services	2,444,940	2,924,604	3,013,010	88,406
Licenses and Permits	143,700	146,800	162,474	15,674
Fines and Forfeitures	141,223	101,400	112,914	11,514
Intergovernmental	20,248,717	24,065,702	24,088,571	22,869
Interest	135,000	39,429	42,649	3,220
Contributions/Donations	34,500	62,214	68,915	6,701
Other	1,129,527	1,438,228	1,533,725	95,497
<b>Total Revenues</b>	<b>30,586,608</b>	<b>36,895,772</b>	<b>37,144,693</b>	<b>248,921</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	477,902	534,908	507,940	26,968
Materials and Supplies	33,250	25,250	22,981	2,269
Contract Services	56,000	126,925	123,082	3,843
Other	71,750	65,250	62,313	2,937
Capital Outlay	90,000	107,500	99,070	8,430
Delinquent Tax Collector				
Personal Services	104,014	104,014	83,228	20,786
Materials and Supplies	4,000	4,000	2,033	1,967
Other	34,000	34,000	7,790	26,210
Capital Outlay	10,000	10,000	362	9,638
Community Development				
Administration				
Personal Services	117,920	131,691	129,449	2,242
Materials and Supplies	3,000	6,365	3,165	3,200
Contract Services	48,900	31,000	29,000	2,000
Other	17,000	15,325	12,473	2,852
Capital Outlay	2,000	4,439	4,259	180

(Continued)

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Special Revenue Funds (Continued)

Budget Basis

For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
County Recorder Micrographics				
Contract Services	\$79,000	\$100,027	\$97,880	\$2,147
Capital Outlay	10,000	3,973	1,923	2,050
 Total General Government Legislative and Executive	 <u>1,158,736</u>	 <u>1,304,667</u>	 <u>1,186,948</u>	 <u>117,719</u>
General Government:				
Judicial				
Certificate of Title				
Personal Services	219,153	232,153	229,870	2,283
Materials and Supplies	10,000	14,400	12,557	1,843
Contract Services	500	0	0	0
Other	10,250	15,850	13,895	1,955
Capital Outlay	4,000	0	0	0
CASA				
Personal Services	51,176	54,154	53,641	513
Materials and Supplies	1,325	2,500	2,086	414
Other	7,933	10,176	6,823	3,353
Capital Outlay	300	300	0	300
Volunteer Guardianship				
Contract Services	27,000	27,000	13,139	13,861
Other	250	250	0	250
Intensive Supervision				
Personal Services	37,513	43,803	43,787	16
Materials and Supplies	744	744	583	161
Contract Services	6,492	8,085	4,114	3,971
Other	1,390	3,262	2,182	1,080
Capital Outlay	170	0	0	0
Care and Custody				
Personal Services	124,729	134,783	126,462	8,321
Materials and Supplies	5,700	5,700	3,805	1,895
Contract Services	124,598	191,000	127,329	63,671
Other	11,766	12,364	11,139	1,225
 Total General Government Judicial	 <u>644,989</u>	 <u>756,524</u>	 <u>651,412</u>	 <u>105,112</u>

(Continued)

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Special Revenue Funds (Continued)

Budget Basis

For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Public Safety				
911 Program				
Personal Services	\$84,816	\$106,451	\$102,394	\$4,057
Materials and Supplies	2,300	2,300	2,000	300
Contract Services	50,000	114,850	110,894	3,956
Other	68,300	88,400	85,660	2,740
Capital Outlay	100,000	196,148	174,197	21,951
800 System Communication				
Personal Services	60,000	56,548	55,867	681
Materials and Supplies	1,000	1,000	592	408
Contract Services	36,000	65,283	63,880	1,403
Other	15,000	30,000	25,225	4,775
Capital Outlay	20,000	3,000	2,140	860
Youth Center				
Personal Services	362,407	373,918	363,647	10,271
Materials and Supplies	18,000	19,500	19,095	405
Contract Services	18,783	22,171	18,815	3,356
Other	6,500	7,300	6,353	947
Capital Outlay	3,500	6,700	6,435	265
Victim Witness				
Personal Services	56,579	56,579	43,813	12,766
Materials and Supplies	1,000	1,000	999	1
Other	4,300	10,374	9,142	1,232
Capital Outlay	1,500	1,500	1,500	0
Indigent Guardianship				
Contract Services	700	3,000	555	2,445
Other	4,300	7,800	1,860	5,940
DARE Grant				
Personal Services	59,780	113,023	103,193	9,830
Materials and Supplies	5,064	4,056	2,393	1,663
Other	35	60	0	60

(Continued)



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Narcotics				
Personal Services	\$128,469	\$179,469	\$174,627	\$4,842
Other	4,864	7,652	7,588	64
County Cop Education				
Personal Services	0	7,790	6,698	1,092
Other	0	1,013	1,012	1
Drug Prosecution				
Personal Services	27,478	33,027	32,614	413
Domestic Violence				
Other	21,200	21,200	14,720	6,480
COPS Fast				
Personal Services	0	4,240	3,306	934
Education and Enforcement				
Personal Services	7,060	24,382	24,273	109
Materials and Supplies	140	140	0	140
Juvenile Indigent Drivers				
Contract Services	50	50	0	50
Prison Diversion				
Personal Services	15,050	7,486	7,486	0
Materials and Supplies	2,004	1,456	1,456	0
Contract Services	11,048	5,710	5,710	0
Other	2,990	1,068	1,067	1
Capital Outlay	340	0	0	0
Violence Against Women Act				
Personal Services	53,354	79,917	73,747	6,170
Contract Services	18,000	2,413	2,413	0
Other	800	1,195	395	800

(Continued)

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
Commissary Fund				
Materials and Supplies	\$48,000	\$48,000	\$44,992	\$3,008
Capital Outlay	2,000	2,000	1,662	338
Victims of Crime Act				
Personal Services	39,408	43,770	43,589	181
Materials and Supplies	2,000	448	448	0
Other	1,300	1,300	134	1,166
COPS More				
Capital Outlay	0	1,087	937	150
Victim Advocate				
Personal Services	0	10,763	8,861	1,902
Materials and Supplies	0	0	0	0
Other	0	9,787	9,787	0
Juvenile Block Grant				
Contract Services	17,112	17,312	13,095	4,217
Sheriff K-9				
Other	20,000	35,000	18,060	16,940
<b>Total Public Safety</b>	<u>1,402,531</u>	<u>1,838,636</u>	<u>1,699,326</u>	<u>139,310</u>
Public Works				
Motor Vehicle License				
Personal Services	2,858,002	2,813,737	2,700,475	113,262
Materials and Supplies	634,000	673,000	609,407	63,593
Contract Services	525,000	1,148,696	957,476	191,220
Other	780,280	501,214	424,539	76,675
Capital Outlay	427,500	472,500	323,956	148,544
Claims	6,218	6,752	0	6,752
Ditch Maintenance				
Contract Services	0	3,722	788	2,934
<b>Total Public Works</b>	<u>5,231,000</u>	<u>5,619,621</u>	<u>5,016,641</u>	<u>602,980</u>

(Continued)

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Health</b>				
<b>Mental Health</b>				
Personal Services	\$364,969	\$344,969	\$290,497	\$54,472
Materials and Supplies	7,500	10,000	7,158	2,842
Contract Services	3,618,031	4,500,715	4,480,362	20,353
Other	58,500	73,500	56,354	17,146
Capital Outlay	36,300	40,116	40,116	0
<b>Dog and Kennel</b>				
Personal Services	134,398	173,978	167,160	6,818
Materials and Supplies	23,100	24,100	16,577	7,523
Contract Services	3,185	6,185	5,682	503
Other	9,000	11,431	9,276	2,155
Capital Outlay	800	3,400	2,500	900
Claims	800	800	622	178
<b>Total Health</b>	<b>4,256,583</b>	<b>5,189,194</b>	<b>5,076,304</b>	<b>112,890</b>
<b>Human Services</b>				
<b>Mental Retardation</b>				
Personal Services	8,221,139	8,697,878	8,583,564	114,314
Materials and Supplies	210,000	299,358	262,424	36,934
Contract Services	405,518	721,966	645,546	76,420
Other	402,000	549,998	496,238	53,760
Capital Outlay	90,000	200,048	179,707	20,341
<b>Public Assistance</b>				
Personal Services	2,402,300	2,518,084	2,500,504	17,580
Materials and Supplies	82,000	93,342	81,145	12,197
Contract Services	733,000	2,226,006	2,132,498	93,508
Other	275,700	695,852	598,318	97,534
Capital Outlay	47,000	63,000	54,842	8,158
<b>Children's Services Levy</b>				
Personal Services	97,530	77,482	77,371	111
Contract Services	971,900	1,348,332	1,320,277	28,055
Other	30,000	830,400	722,472	107,928
Grants	155,470	225,396	196,693	28,703

(Continued)

## Geauga County, Ohio

### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Special Revenue Funds (Continued)

Budget Basis

For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
M. R. Residential Services				
Contract Services	\$1,395,000	\$1,670,000	\$1,649,617	\$20,383
Child Support Enforcement				
Personal Services	456,068	467,750	458,767	8,983
Materials and Supplies	10,000	3,500	1,707	1,793
Contract Services	159,500	495,218	429,862	65,356
Other	45,000	100,000	82,121	17,879
Capital Outlay	10,000	3,000	1,374	1,626
Transportation Administration				
Personal Services	468,167	650,244	645,723	4,521
Materials and Supplies	3,000	5,000	3,564	1,436
Contract Services	12,000	72,542	71,981	561
Other	76,000	209,523	198,656	10,867
Aging				
Personal Services	887,710	672,454	671,629	825
Contract Services	378,000	492,800	463,568	29,232
Other	539,300	694,756	670,370	24,386
Capital Outlay	100,000	45,000	41,972	3,028
County Home				
Personal Services	393,605	404,135	391,378	12,757
Materials and Supplies	45,000	48,000	47,007	993
Contract Services	43,260	43,260	35,951	7,309
Other	8,760	17,126	12,240	4,886
Capital Outlay	15,600	9,212	8,799	413
Total Human Services	<u>19,169,527</u>	<u>24,650,662</u>	<u>23,737,885</u>	<u>912,777</u>
Economic Development and Assistance				
Revolving Loan				
Other	617,000	634,000	627,598	6,402

(Continued)



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Special Revenue Funds (Continued)  
Budget Basis  
For the Year Ended December 31, 2001

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Farmland Preservation				
Materials and Supplies	\$0	\$2,500	\$154	\$2,346
Contract Services	0	35,000	5,284	29,716
Other	0	21,100	8,550	12,550
 Total Economic Development and Assistance	<u>617,000</u>	<u>692,600</u>	<u>641,586</u>	<u>51,014</u>
 Intergovernmental				
Municipal Road Tax Fund				
Rotary	65,000	215,578	100,000	115,578
 Total Intergovernmental	<u>65,000</u>	<u>215,578</u>	<u>100,000</u>	<u>115,578</u>
 Total Expenditures	<u>32,545,366</u>	<u>40,267,482</u>	<u>38,110,102</u>	<u>2,157,380</u>
 Excess of Revenues Under Expenditures	<u>(1,958,758)</u>	<u>(3,371,710)</u>	<u>(965,409)</u>	<u>2,406,301</u>
 <b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$2,866,373	\$2,152,420	\$2,151,986	(\$434)
Operating Transfers Out	(3,022,230)	(1,979,166)	(1,361,302)	617,864
Advances In	0	43,830	43,830	0
Advances Out	0	(20,000)	(20,000)	0
 Total Other Financing Sources (Uses)	<u>(155,857)</u>	<u>197,084</u>	<u>814,514</u>	<u>617,430</u>
 Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	<u>(2,114,615)</u>	<u>(3,174,626)</u>	<u>(150,895)</u>	<u>3,023,731</u>
 Fund Balances at Beginning of Year	12,813,395	12,813,395	12,813,395	0
Unexpended Prior Year Encumbrances	476,286	476,286	476,286	0
 Fund Balances at End of Year	<u>\$11,175,066</u>	<u>\$10,115,055</u>	<u>\$13,138,786</u>	<u>\$3,023,731</u>

# Geauga County, Ohio

## Debt Service Funds

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Debt Service Funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service fund reflects the activity of the Bond Retirement fund in the GAAP statements, while the Note Retirement and Mortgage Revenue Bond funds are shown in the budgetary format only. Their activity is reclassified on a GAAP basis to the appropriate funds.

**Bond Retirement** - To account for transfers and tax levies that are expended for the payment of bonds and their related interest for general obligation bonds and special assessment bonds with governmental commitment.

**Note Retirement** - To account for transfers that are used for the payment of notes and their related interest. In order to demonstrate compliance with Ohio law, this fund is used for budgetary purposes; however, on the GAAP basis all note activity is reflected in the fund which received the note proceeds.

**Mortgage Revenue Bond** - To account for transfers that are used for the payment of a mortgage revenue bond and its related interest. In order to demonstrate compliance with Ohio law, this fund is used for budgetary purposes, however, on the GAAP basis, this activity is reflected in proprietary funds.

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Bond Retirement  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$507,000	\$661,263	\$661,265	\$2
Intergovernmental	65,799	77,970	78,212	242
Special Assessments	296,000	381,306	381,306	0
<b>Total Revenues</b>	<b>868,799</b>	<b>1,120,539</b>	<b>1,120,783</b>	<b>244</b>
<b>Expenditures:</b>				
Debt Service:				
General Obligation Bond:				
Principal Retirement	255,574	250,000	250,000	0
Interest and Fiscal Charges	145,111	118,937	118,937	0
<b>Total General Obligation Bond</b>	<b>400,685</b>	<b>368,937</b>	<b>368,937</b>	<b>0</b>
Special Assessment Bond:				
Principal Retirement	192,854	204,841	204,841	0
Interest and Fiscal Charges	220,653	248,209	248,209	0
<b>Total Special Assessment Bond</b>	<b>413,507</b>	<b>453,050</b>	<b>453,050</b>	<b>0</b>
<b>Total Expenditures</b>	<b>814,192</b>	<b>821,987</b>	<b>821,987</b>	<b>0</b>
Excess of Revenues Over Expenditures	54,607	298,552	298,796	244
<b>Other Financing Sources:</b>				
Operating Transfers In	499,143	439,689	439,689	0
<b>Total Other Financing Sources</b>	<b>499,143</b>	<b>439,689</b>	<b>439,689</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over Expenditures	553,750	738,241	738,485	244
Fund Balance at Beginning of Year	1,129,047	1,129,047	1,129,047	0
<b>Fund Balance at End of Year</b>	<b>\$1,682,797</b>	<b>\$1,867,288</b>	<b>\$1,867,532</b>	<b>\$244</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Note Retirement**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$0	\$280,774	\$280,774	\$0
<b>Total Revenues</b>	<b>0</b>	<b>280,774</b>	<b>280,774</b>	<b>0</b>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	4,110,000	4,135,000	4,135,000	0
Interest and Fiscal Charges	195,753	195,753	190,194	5,559
<b>Total Expenditures</b>	<b>4,305,753</b>	<b>4,330,753</b>	<b>4,325,194</b>	<b>5,559</b>
Excess of Revenues Under Expenditures	(4,305,753)	(4,049,979)	(4,044,420)	5,559
<b>Other Financing Sources:</b>				
Operating Transfers In	415,753	269,420	269,420	0
Note Proceeds	3,890,000	3,775,000	3,775,000	0
<b>Total Other Financing Sources</b>	<b>4,305,753</b>	<b>4,044,420</b>	<b>4,044,420</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(5,559)	0	5,559
Fund Balance at Beginning of Year	67,212	67,212	67,212	0
<b>Fund Balance at End of Year</b>	<b>\$67,212</b>	<b>\$61,653</b>	<b>\$67,212</b>	<b>\$5,559</b>



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Mortgage Revenue Bond**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Total Revenues	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	8,800	8,800	8,800	0
Total Expenditures	<u>13,800</u>	<u>13,800</u>	<u>13,800</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(13,800)</u>	<u>(13,800)</u>	<u>(13,800)</u>	<u>0</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	13,800	13,800	13,800	0
Total Other Financing Sources	<u>13,800</u>	<u>13,800</u>	<u>13,800</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Debt Service Funds  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$507,000	\$661,263	\$661,265	\$2
Intergovernmental	65,799	358,744	358,986	242
Special Assessments	296,000	381,306	381,306	0
<b>Total Revenues</b>	<b>868,799</b>	<b>1,401,313</b>	<b>1,401,557</b>	<b>244</b>
<b>Expenditures:</b>				
Debt Service:				
Bond Retirement				
Principal Retirement	448,428	454,841	454,841	0
Interest and Fiscal Charges	365,764	367,146	367,146	0
Note Retirement				
Principal Retirement	4,110,000	4,135,000	4,135,000	0
Interest and Fiscal Charges	195,753	195,753	190,194	5,559
Mortgage Revenue Bond				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	8,800	8,800	8,800	0
<b>Total Expenditures</b>	<b>5,133,745</b>	<b>5,166,540</b>	<b>5,160,981</b>	<b>5,559</b>
Excess of Revenues Under Expenditures	(4,264,946)	(3,765,227)	(3,759,424)	5,803
<b>Other Financing Sources:</b>				
Operating Transfers In	928,696	722,909	722,909	0
Note Proceeds	3,890,000	3,775,000	3,775,000	0
<b>Total Other Financing Sources</b>	<b>4,818,696</b>	<b>4,497,909</b>	<b>4,497,909</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over Expenditures	553,750	732,682	738,485	5,803
Fund Balances at Beginning of Year	1,196,259	1,196,259	1,196,259	0
<b>Fund Balances at End of Year</b>	<b>\$1,750,009</b>	<b>\$1,928,941</b>	<b>\$1,934,744</b>	<b>\$5,803</b>

# Geauga County, Ohio

## Capital Projects Funds

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

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

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

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

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

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

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

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

# Geauga County, Ohio

## Combining Balance Sheet All Capital Projects Funds December 31, 2001

	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$123,500	\$1,423,050	\$240,625
Receivables			
Accounts	1,741	0	0
Accrued Interest	0	0	0
Intergovernmental	0	147,942	0
Due from Agency Fund			
Property and Other Taxes	0	2,750,000	0
 Total Assets	 <u><u>\$125,241</u></u>	 <u><u>\$4,320,992</u></u>	 <u><u>\$240,625</u></u>
<b>Liabilities and Fund Equity:</b>			
Liabilities:			
Accounts Payable	\$0	\$0	\$23,340
Contracts Payable	0	58,460	2,941
Interfund Payable	0	0	0
Deferred Revenue	0	2,897,942	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
 Total Liabilities	 <u><u>0</u></u>	 <u><u>2,956,402</u></u>	 <u><u>26,281</u></u>
<b>Fund Equity:</b>			
Fund Balances (Deficit)			
Reserved for Encumbrances	12,840	29,042	71,132
Unreserved, Undesignated	112,401	1,335,548	143,212
 Total Fund Equity (Deficit)	 <u><u>125,241</u></u>	 <u><u>1,364,590</u></u>	 <u><u>214,344</u></u>
 Total Liabilities and Fund Equity	 <u><u>\$125,241</u></u>	 <u><u>\$4,320,992</u></u>	 <u><u>\$240,625</u></u>

<u>Construction</u>	<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$1,039,277	\$216,381	\$71,171	\$309,041	\$3,423,045
0	57	0	0	1,798
0	0	0	0	0
0	0	1,453,721	0	1,601,663
0	0	0	0	2,750,000
<u>\$1,039,277</u>	<u>\$216,438</u>	<u>\$1,524,892</u>	<u>\$309,041</u>	<u>\$7,776,506</u>
\$0	\$0	\$9,000	1,973	\$34,313
0	0	2,400	222,858	286,659
300,000	0	0	0	300,000
0	0	1,453,721	0	4,351,663
3,408	0	0	0	3,408
2,175,000	0	0	0	2,175,000
<u>2,478,408</u>	<u>0</u>	<u>1,465,121</u>	<u>224,831</u>	<u>7,151,043</u>
33,809	0	22,107	399,616	568,546
(1,472,940)	216,438	37,664	(315,406)	56,917
<u>(1,439,131)</u>	<u>216,438</u>	<u>59,771</u>	<u>84,210</u>	<u>625,463</u>
<u>\$1,039,277</u>	<u>\$216,438</u>	<u>\$1,524,892</u>	<u>\$309,041</u>	<u>\$7,776,506</u>

# Geauga County, Ohio

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### All Capital Projects Funds

For the Year Ended December 31, 2001

	Computerization	Road and Bridge	Permanent Improvement
<b>Revenues:</b>			
Property and Other Taxes	\$0	\$2,726,586	\$0
Charges for Services	95,017	0	0
Intergovernmental	0	496,741	0
Interest	0	0	0
Other	0	310,885	17,011
<b>Total Revenues</b>	<b>95,017</b>	<b>3,534,212</b>	<b>17,011</b>
<b>Expenditures:</b>			
Capital Outlay	86,959	2,540,873	577,675
Debt Service:			
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>86,959</b>	<b>2,540,873</b>	<b>577,675</b>
Excess of Revenues Over (Under) Expenditures	<b>8,058</b>	<b>993,339</b>	<b>(560,664)</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	(400,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(400,000)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<b>8,058</b>	<b>593,339</b>	<b>(560,664)</b>
Fund Balances (Deficit) at Beginning of Year	117,183	771,251	775,008
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$125,241</b>	<b>\$1,364,590</b>	<b>\$214,344</b>

<u>Construction</u>	<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$2,726,586
0	0	0	0	95,017
0	0	412,198	882,111	1,791,050
32,352	11,199	0	0	43,551
0	42,159	0	2,752	372,807
<u>32,352</u>	<u>53,358</u>	<u>412,198</u>	<u>884,863</u>	<u>5,029,011</u>
302,082	0	565,133	837,531	4,910,253
102,902	0	0	0	102,902
<u>404,984</u>	<u>0</u>	<u>565,133</u>	<u>837,531</u>	<u>5,013,155</u>
<u>(372,632)</u>	<u>53,358</u>	<u>(152,935)</u>	<u>47,332</u>	<u>15,856</u>
251,941	0	0	7,500	259,441
0	(89,801)	0	0	(489,801)
<u>251,941</u>	<u>(89,801)</u>	<u>0</u>	<u>7,500</u>	<u>(230,360)</u>
(120,691)	(36,443)	(152,935)	54,832	(214,504)
(1,318,440)	252,881	212,706	29,378	839,967
<u>(\$1,439,131)</u>	<u>\$216,438</u>	<u>\$59,771</u>	<u>\$84,210</u>	<u>\$625,463</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$40,300	\$94,036	\$95,961	\$1,925
Total Revenues	<u>40,300</u>	<u>94,036</u>	<u>95,961</u>	<u>1,925</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Capital Outlay	50,300	113,172	93,512	19,660
Total Expenditures	<u>50,300</u>	<u>113,172</u>	<u>93,512</u>	<u>19,660</u>
Excess of Revenues Over (Under)				
Expenditures	(10,000)	(19,136)	2,449	21,585
Fund Balance at Beginning of Year	108,180	108,180	108,180	0
Unexpended Prior Year Encumbrances	32	32	32	0
Fund Balance at End of Year	<u><u>\$98,212</u></u>	<u><u>\$89,076</u></u>	<u><u>\$110,661</u></u>	<u><u>\$21,585</u></u>



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Road and Bridge  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$2,680,000	\$2,726,554	\$2,726,586	\$32
Intergovernmental	327,000	692,218	693,284	1,066
Other	1,900,000	314,406	310,885	(3,521)
Total Revenues	<u>4,907,000</u>	<u>3,733,178</u>	<u>3,730,755</u>	<u>(2,423)</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	12,270	87,730
Contract Services	4,807,000	2,957,754	2,557,785	399,969
Total Expenditures	<u>4,907,000</u>	<u>3,057,754</u>	<u>2,570,055</u>	<u>487,699</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>675,424</u>	<u>1,160,700</u>	<u>485,276</u>
<b>Other Financing Uses:</b>				
Operating Transfers Out	0	(560,000)	(400,000)	160,000
Total Other Financing Uses	<u>0</u>	<u>(560,000)</u>	<u>(400,000)</u>	<u>160,000</u>
Excess of Revenues Over Expenditures and Other Financing Uses	0	115,424	760,700	645,276
Fund Balance at Beginning of Year	599,732	599,732	599,732	0
Unexpended Prior Year Encumbrances	140	140	140	0
Fund Balance at End of Year	<u>\$599,872</u>	<u>\$715,296</u>	<u>\$1,360,572</u>	<u>\$645,276</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Other	0	17,010	17,011	1
Total Revenues	<u>0</u>	<u>17,010</u>	<u>17,011</u>	<u>1</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Contract Service	490,000	1,050,000	563,782	486,218
Other	10,000	40,000	15,239	24,761
Total Expenditures	<u>500,000</u>	<u>1,090,000</u>	<u>579,021</u>	<u>510,979</u>
Excess of Revenues Under Expenditures	(500,000)	(1,072,990)	(562,010)	510,980
<b>Other Financing Sources:</b>				
Operating Transfers In	0	500,000	0	(500,000)
Total Other Financing Sources	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>(500,000)</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(500,000)	(572,990)	(562,010)	10,980
Fund Balance at Beginning of Year	666,879	666,879	666,879	0
Unexpended Prior Year Encumbrances	38,442	38,442	38,442	0
Fund Balance at End of Year	<u>\$205,321</u>	<u>\$132,331</u>	<u>\$143,311</u>	<u>\$10,980</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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$28,000	\$36,450	\$36,495	\$45
Other	260,000	0	0	0
<b>Total Revenues</b>	<u>288,000</u>	<u>36,450</u>	<u>36,495</u>	<u>45</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Contract Services	33,500	424,809	190,614	234,195
Other	58,000	1,000	0	1,000
Capital Outlay	230,000	141,207	43,087	98,120
<b>Total Expenditures</b>	<u>321,500</u>	<u>567,016</u>	<u>233,701</u>	<u>333,315</u>
Excess of Revenues Under Expenditures	<u>(33,500)</u>	<u>(530,566)</u>	<u>(197,206)</u>	<u>333,360</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	325,000	550,000	150,000	(400,000)
Advance Out	(91,500)	(91,500)	(91,500)	0
<b>Total Other Financing Sources</b>	<u>233,500</u>	<u>458,500</u>	<u>58,500</u>	<u>(400,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	200,000	(72,066)	(138,706)	(66,640)
Fund Balance at Beginning of Year	1,140,216	1,140,216	1,140,216	0
Unexpended Prior Year Encumbrances	3,961	3,961	3,961	0
<b>Fund Balance at End of Year</b>	<u><u>\$1,344,177</u></u>	<u><u>\$1,072,111</u></u>	<u><u>\$1,005,471</u></u>	<u><u>(\$66,640)</u></u>

## Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
**Water Construction**  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$0	\$12,700	\$12,695	(\$5)
Other	0	42,101	42,102	1
<b>Total Revenues</b>	<b>0</b>	<b>54,801</b>	<b>54,797</b>	<b>(4)</b>
<b>Expenditures:</b>				
Current:				
Public Works				
Capital Outlay	0	12,000	10,458	1,542
<b>Total Expenditures</b>	<b>0</b>	<b>12,000</b>	<b>10,458</b>	<b>1,542</b>
Excess of Revenues Over Expenditures	0	42,801	44,339	1,538
<b>Other Financing Uses:</b>				
Operating Transfers Out	0	(94,000)	(89,801)	4,199
<b>Total Other Financing Uses</b>	<b>0</b>	<b>(94,000)</b>	<b>(89,801)</b>	<b>4,199</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	0	(51,199)	(45,462)	5,737
Fund Balance at Beginning of Year	251,386	251,386	251,386	0
<b>Fund Balance at End of Year</b>	<b>\$251,386</b>	<b>\$200,187</b>	<b>\$205,924</b>	<b>\$5,737</b>

## Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Community Development Block Grant  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$1,178,165	\$412,198	\$412,198	\$0
Total Revenues	<u>1,178,165</u>	<u>412,198</u>	<u>412,198</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Capital Outlay	1,642,500	301,533	283,127	18,406
Total Expenditures	<u>1,642,500</u>	<u>301,533</u>	<u>283,127</u>	<u>18,406</u>
Excess of Revenues Over (Under) Expenditures	<u>(464,335)</u>	<u>110,665</u>	<u>129,071</u>	<u>18,406</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	575,000	0	0	0
Total Other Financing Sources	<u>575,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	110,665	110,665	129,071	(18,406)
Fund Balance (Deficit) at Beginning of Year	(110,665)	(110,665)	(110,665)	0
Unexpended Prior Year Encumbrances	19,258	19,258	19,258	0
Fund Balance at End of Year	<u>\$19,258</u>	<u>\$19,258</u>	<u>\$37,664</u>	<u>(\$18,406)</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Transportation Capital Grant  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$600,000	\$1,587,502	\$890,197	(\$697,305)
Other	0	2,751	2,752	1
Total Revenues	<u>600,000</u>	<u>1,590,253</u>	<u>892,949</u>	<u>(697,304)</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Capital Outlay	600,000	1,604,763	1,231,559	373,204
Total Expenditures	<u>600,000</u>	<u>1,604,763</u>	<u>1,231,559</u>	<u>373,204</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(14,510)</u>	<u>(338,610)</u>	<u>(324,100)</u>
<b>Other Financing Sources:</b>				
Operating Transfers In	60,000	7,500	7,500	0
Total Other Financing Sources	<u>60,000</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	60,000	(7,010)	(331,110)	(324,100)
Fund Balance at Beginning of Year	7,010	7,010	7,010	0
Unexpended Prior Year Encumbrances	8,695	8,695	8,695	0
Fund Balance (Deficit) at End of Year	<u>\$75,705</u>	<u>\$8,695</u>	<u>(\$315,405)</u>	<u>(\$324,100)</u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual All Capital Projects Funds Budget Basis For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Property and Other Taxes	\$2,680,000	\$2,726,554	\$2,726,586	\$32
Charges for Services	40,300	94,036	95,961	1,925
Intergovernmental	2,105,165	2,691,918	1,995,679	(696,239)
Interest	28,000	49,150	49,190	40
Other	2,160,000	376,268	372,750	(3,518)
<b>Total Revenues</b>	<b>7,013,465</b>	<b>5,937,926</b>	<b>5,240,166</b>	<b>(697,760)</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Computerization				
Capital Outlay	50,300	113,172	93,512	19,660
<b>Total General Government Judicial</b>	<b>50,300</b>	<b>113,172</b>	<b>93,512</b>	<b>19,660</b>
Public Works				
Road and Bridge				
Materials and Supplies	100,000	100,000	12,270	87,730
Contract Services	4,807,000	2,957,754	2,557,785	399,969
Permanent Improvement				
Contract Service	490,000	1,050,000	563,782	486,218
Other	10,000	40,000	15,239	24,761
Construction				
Contract Services	33,500	424,809	190,614	234,195
Other	58,000	1,000	0	1,000
Capital Outlay	230,000	141,207	43,087	98,120
Water Construction Fund				
Capital Outlay	0	12,000	10,458	1,542

(Continued)

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
All Capital Projects Funds (Continued)  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Community Development Block Grant Capital Outlay	\$1,642,500	\$301,533	\$283,127	\$18,406
<b>Total Public Works</b>	<b>7,371,000</b>	<b>5,028,303</b>	<b>3,676,362</b>	<b>1,351,941</b>
Human Services Transportation Capital Grant Capital Outlay	600,000	1,604,763	1,231,559	373,204
<b>Total Human Services</b>	<b>600,000</b>	<b>1,604,763</b>	<b>1,231,559</b>	<b>373,204</b>
<b>Total Expenditures</b>	<b>8,021,300</b>	<b>6,746,238</b>	<b>5,001,433</b>	<b>1,744,805</b>
Excess of Revenues Over (Under) Expenditures	(1,007,835)	(808,312)	238,733	1,047,045
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	988,000	1,057,500	157,500	(900,000)
Operating Transfers Out	0	(654,000)	(489,801)	164,199
Advance Out	(91,500)	(91,500)	(91,500)	0
<b>Total Other Financing Sources (Uses)</b>	<b>896,500</b>	<b>312,000</b>	<b>(423,801)</b>	<b>(735,801)</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(111,335)	(496,312)	(185,068)	311,244
Fund Balances at Beginning of Year	2,662,738	2,662,738	2,662,738	0
Unexpended Prior Year Encumbrances	70,667	70,667	70,667	0
<b>Fund Balances at End of Year</b>	<b>\$2,622,070</b>	<b>\$2,237,093</b>	<b>\$2,548,337</b>	<b>\$311,244</b>



# Geauga County, Ohio

## Enterprise Funds

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The Enterprise Funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows. The Enterprise Funds are used to account for the County's waste water and water operations. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a description of the enterprise funds:

**Water Resources** - 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** - 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.

# Geauga County, Ohio

## Combining Balance Sheet All Enterprise Funds December 31, 2001

	Water Resources	Water District	Totals
<b>Assets:</b>			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$4,060,625	\$486,345	\$4,546,970
Accounts Receivable	105,487	27,276	132,763
Intergovernmental Receivable	117,476	0	117,476
Accrued Interest Receivable	734	0	734
Due from Other Funds	0	2,874	2,874
Inventories	125,537	0	125,537
<b>Total Current Assets</b>	<b>4,409,859</b>	<b>516,495</b>	<b>4,926,354</b>
Fixed Assets (Net of Accumulated Depreciation)	15,291,318	4,179,165	19,470,483
<b>Total Assets</b>	<b>\$19,701,177</b>	<b>\$4,695,660</b>	<b>\$24,396,837</b>
<b>Liabilities and Fund Equity:</b>			
Current Liabilities:			
Accounts Payable	\$25,182	\$7,032	\$32,214
Contracts Payable	152,761	10,151	162,912
Accrued Wages	21,144	1,830	22,974
Due to Other Funds	2,290	0	2,290
Compensated Absences Payable	4,582	0	4,582
Intergovernmental Payable	7,636	617	8,253
General Obligation Bonds Payable	65,000	0	65,000
Revenue Bonds Payable	5,000	0	5,000
<b>Total Current Liabilities</b>	<b>283,595</b>	<b>19,630</b>	<b>303,225</b>
Long-Term Liabilities:			
Compensated Absences Payable	100,390	5,797	106,187
General Obligation Bonds Payable (Net of Current Portion)	260,000	0	260,000
Revenue Bonds Payable (Net of Current Portion)	166,000	0	166,000
OPWC Loans Payable	472,500	0	472,500
OWDA Loans Payable	8,561,983	0	8,561,983
<b>Total Long-Term Liabilities</b>	<b>9,560,873</b>	<b>5,797</b>	<b>9,566,670</b>
<b>Total Liabilities</b>	<b>9,844,468</b>	<b>25,427</b>	<b>9,869,895</b>
Fund Equity:			
Contributed Capital	17,295,805	4,873,066	22,168,871
Retained Earnings (Deficit) Unreserved	(7,439,096)	(202,833)	(7,641,929)
<b>Total Fund Equity</b>	<b>9,856,709</b>	<b>4,670,233</b>	<b>14,526,942</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$19,701,177</b>	<b>\$4,695,660</b>	<b>\$24,396,837</b>

# Geauga County, Ohio

Combining Statement of Revenues, Expenses  
and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2001

	Water Resources	Water District	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$3,614,397	\$396,530	\$4,010,927
Other	188,621	116,169	304,790
Total Operating Revenues	3,803,018	512,699	4,315,717
<b>Operating Expenses:</b>			
Personal Services	1,588,808	146,223	1,735,031
Materials and Supplies	440,890	90,283	531,173
Contract Services	1,245,952	294,532	1,540,484
Other	352,992	17,822	370,814
Depreciation	2,006,528	646,194	2,652,722
Total Operating Expenses	5,635,170	1,195,054	6,830,224
Operating Loss	(1,832,152)	(682,355)	(2,514,507)
<b>Non-Operating Revenues (Expenses):</b>			
Interest	90,874	0	90,874
Intergovernmental	590,503	0	590,503
Developer Contributions	1,514,000	0	1,514,000
Tap In Fees	676,000	14,500	690,500
Interest and Fiscal Charges	(334,177)	0	(334,177)
Loss on the Disposal of Fixed Assets	(1,674,968)	0	(1,674,968)
Total Non-Operating Revenues (Expenses)	862,232	14,500	876,732
Loss before Operating Transfers	(969,920)	(667,855)	(1,637,775)
Operating Transfers In	1,534,726	0	1,534,726
Operating Transfers Out	(1,444,514)	0	(1,444,514)
Net Loss	(879,708)	(667,855)	(1,547,563)
Retained Earnings (Deficit) at Beginning of Year	(6,559,388)	465,022	(6,094,366)
Retained Earnings (Deficit) at End of Year	(7,439,096)	(202,833)	(7,641,929)
Contributed Capital at Beginning and End of Year	17,295,805	4,873,066	22,168,871
Fund Equity at End of Year	\$9,856,709	\$4,670,233	\$14,526,942

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$3,522,500	\$3,297,600	\$3,668,921	\$371,321
Interest	0	99,450	99,031	(419)
Tap-in Fees	0	676,000	676,000	0
Other	5,000	2,142,378	188,621	(1,953,757)
Intergovernmental	0	473,026	473,027	1
OWDA Note Proceeds	0	3,113,853	97,645	(3,016,208)
<b>Total Revenues</b>	<b>3,527,500</b>	<b>9,802,307</b>	<b>5,203,245</b>	<b>(4,599,062)</b>
<b>Expenses:</b>				
Personal Services	1,837,550	1,781,928	1,625,278	156,650
Materials and Supplies	260,000	524,537	458,469	66,068
Contract Services	1,050,000	1,815,622	1,698,703	116,919
Other	215,000	447,094	419,478	27,616
Capital Outlay	100,000	256,463	376,708	(120,245)
Principal Retirement	0	364,919	313,857	51,062
Interest and Fiscal Charges	0	309,987	288,513	21,474
<b>Total Expenses</b>	<b>3,462,550</b>	<b>5,500,550</b>	<b>5,181,006</b>	<b>319,544</b>
Excess of Revenues Over Expenses	64,950	4,301,757	22,239	(4,279,518)
Operating Transfers In	100,000	824,686	1,367,247	542,561
Operating Transfers Out	(200,000)	(1,595,617)	(1,558,414)	37,203
Excess of Revenues Over (Under) Expenses and Operating Transfers	(35,050)	3,530,826	(168,928)	(3,699,754)
Fund Equity (Deficit) at Beginning of Year	(2,754,394)	(2,754,394)	(2,754,394)	0
Unexpended Prior Year Encumbrances	5,865,185	5,865,185	5,865,185	0
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$3,075,741</b>	<b>\$6,641,617</b>	<b>\$2,941,863</b>	<b>(\$3,699,754)</b>

# 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, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$300,000	\$368,095	\$389,828	\$21,733
Tap-in Fees	0	14,500	14,500	0
Other	140,000	113,306	116,169	2,863
<b>Total Revenues</b>	<b>440,000</b>	<b>495,901</b>	<b>520,497</b>	<b>24,596</b>
<b>Expenses:</b>				
Personal Services	139,000	154,500	148,479	6,021
Materials and Supplies	30,000	107,247	96,784	10,463
Contract Services	250,000	420,000	323,387	96,613
Other	11,000	25,500	20,485	5,015
Capital Outlay	10,000	6,253	1,995	4,258
<b>Total Expenses</b>	<b>440,000</b>	<b>713,500</b>	<b>591,130</b>	<b>122,370</b>
Excess of Revenues Over (Under) Expenses	0	(217,599)	(70,633)	146,966
Fund Equity at Beginning of Year	475,276	475,276	475,276	0
Unexpended Prior Year Encumbrances	15,921	15,921	15,921	0
<b>Fund Equity at End of Year</b>	<b>\$491,197</b>	<b>\$273,598</b>	<b>\$420,564</b>	<b>\$146,966</b>

# Geauga County, Ohio

Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
All Enterprise Funds  
Budget Basis  
For the Year Ended December 31, 2001

	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$3,822,500	\$3,665,695	\$4,058,749	\$393,054
Interest	0	99,450	99,031	(419)
Tap-in Fees	0	690,500	690,500	0
Other	145,000	2,255,684	304,790	(1,950,894)
Intergovernmental	0	473,026	473,027	1
OWDA Note Proceeds	0	3,113,853	97,645	(3,016,208)
<b>Total Revenues</b>	<u>3,967,500</u>	<u>10,298,208</u>	<u>5,723,742</u>	<u>(4,574,466)</u>
<b>Expenses:</b>				
Personal Services				
Water Resources	1,837,550	1,781,928	1,625,278	156,650
Water District	139,000	154,500	148,479	6,021
Materials and Supplies				
Water Resources	260,000	524,537	458,469	66,068
Water District	30,000	107,247	96,784	10,463
Contract Services				
Water Resources	1,050,000	1,815,622	1,698,703	116,919
Water District	250,000	420,000	323,387	96,613
Other				
Water Resources	215,000	447,094	419,478	27,616
Water District	11,000	25,500	20,485	5,015
Capital Outlay				
Water Resources	100,000	256,463	376,708	(120,245)
Water District	10,000	6,253	1,995	4,258
Debt Service				
Water Resources				
Principal Retirement	0	364,919	313,857	51,062
Interest and Fiscal Charges	0	309,987	288,513	21,474
<b>Total Expenses</b>	<u>3,902,550</u>	<u>6,214,050</u>	<u>5,772,136</u>	<u>441,914</u>
Excess of Revenues Over (Under)				
Expenses	64,950	4,084,158	(48,394)	(4,132,552)
Operating Transfers In	100,000	824,686	1,367,247	542,561
Operating Transfers Out	(200,000)	(1,595,617)	(1,558,414)	37,203
Excess of Revenues Over (Under)				
Expenses and Operating Transfers	(35,050)	3,313,227	(239,561)	(3,552,788)
Fund Equity (Deficit) at Beginning of Year	(2,279,118)	(2,279,118)	(2,279,118)	0
Unexpended Prior Year Encumbrances	5,881,106	5,881,106	5,881,106	0
<b>Fund Equity (Deficit) at End of Year</b>	<u>\$3,566,938</u>	<u>\$6,915,215</u>	<u>\$3,362,427</u>	<u>(\$3,552,788)</u>

# Geauga County, Ohio

## Combining Statement of Cash Flows All Enterprise Funds For the Year Ended December 31, 2001

	<u>Water Resources</u>	<u>Water District</u>	<u>Totals</u>
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$3,668,921	\$389,828	\$4,058,749
Cash Payments to Suppliers for Goods and Services	(1,593,713)	(374,508)	(1,968,221)
Cash Payments to Employees for Services	(1,625,278)	(148,479)	(1,773,757)
Other Operating Revenue	188,621	116,169	304,790
Other Operating Expense	(355,800)	(17,822)	(373,622)
Net Cash Provided by (Used For) Operating Activities	<u>282,751</u>	<u>(34,812)</u>	<u>247,939</u>
Cash Flows from Noncapital Financing Activities:			
Operating Transfers In	1,534,726	0	1,534,726
Operating Transfers Out	(1,444,514)	0	(1,444,514)
Operating Grants Received	473,027	0	473,027
Net Cash Provided by Noncapital Financing Activities	<u>563,239</u>	<u>0</u>	<u>563,239</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(259,274)	0	(259,274)
Principal Paid on Notes	(160,000)	0	(160,000)
Principal Paid on Bonds	(70,000)	0	(70,000)
Principal Paid on OWDA Loans	(287,607)	0	(287,607)
Principal Paid on OPWC Loans	(26,250)	0	(26,250)
Interest Paid on Notes	(7,479)	0	(7,479)
Interest Paid on Bonds	(43,900)	0	(43,900)
Interest Paid on OWDA Loans	(288,513)	0	(288,513)
Proceeds of OWDA Loans	97,645	0	97,645
Capital Contributed by Customers - Tap-In Fees	676,000	14,500	690,500
Net Cash Provided By (Used for) Capital and Related Financing Activities	<u>(369,378)</u>	<u>14,500</u>	<u>(354,878)</u>
Cash Flows from Investing Activities:			
Interest on Investments	99,031	0	99,031
Net Cash Provided by Investing Activities	<u>99,031</u>	<u>0</u>	<u>99,031</u>
Net Increase (Decrease) in Cash and Cash Equivalents	575,643	(20,312)	555,331
Cash and Cash Equivalents at Beginning of Year	3,484,982	506,657	3,991,639
Cash and Cash Equivalents at End of Year	<u>\$4,060,625</u>	<u>\$486,345</u>	<u>\$4,546,970</u>

(Continued)



## Geauga County, Ohio

Combining Statement of Cash Flows  
All Enterprise Funds (Continued)  
For the Year Ended December 31, 2001

	<u>Water Resources</u>	<u>Water District</u>	<u>Totals</u>
Reconciliation of Operating Loss to Net Cash Provided By (Used For) Operating Activities:			
Operating Loss	(\$1,832,152)	(\$682,355)	(\$2,514,507)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation	2,006,528	646,194	2,652,722
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	54,524	(5,018)	49,506
Increase in Due From Other Funds	0	(1,684)	(1,684)
Decrease in Inventories	2,434	0	2,434
Increase in Accounts Payable	5,766	520	6,286
Increase in Contracts Payable	79,831	9,787	89,618
Decrease in Accrued Wages	(3,570)	(246)	(3,816)
Decrease in Compensated Absences Payable	(18,332)	(1,037)	(19,369)
Increase in Due To Other Funds	2,290	0	2,290
Decrease in Intergovernmental Payable	(14,568)	(973)	(15,541)
Total Adjustments	<u>2,114,903</u>	<u>647,543</u>	<u>2,762,446</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$282,751</u>	<u>(\$34,812)</u>	<u>\$247,939</u>



# Geauga County, Ohio

## Fiduciary Funds

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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 following are the County's fiduciary fund types:

### **Expendable Trust Fund**

This fund is accounted for in essentially the same manner as governmental funds.

**Mental Retardation Trust** - To account for the checking accounts maintained by the Mental Retardation facility for donations and residents' funds to be used for various school activities, the Special Olympics and the residents' personal uses.

### **Agency Funds**

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

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

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

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

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

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

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

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

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

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

(Continued)

## Geauga County, Ohio

### Agency Funds (Continued)

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**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.

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

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

**Undivided 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.

**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.

#### Other Agency Funds

Law Enforcement Trust - Prosecutor

Law Library

Real Estate Tax Escrow

Sheriff's Narcotics

Township Gas

Undivided Estate Tax

Undivided Local Government Revenue Assistance

Undivided Manufactured Home Tax

Law Enforcement Trust - Sheriff

Over/Double

Sheriff's Inmate

Telephone Rotary

Undivided Cigarette Tax

Undivided Intangible Tax

Undivided Public Housing

# Geauga County, Ohio

## Combining Balance Sheet All Expendable Trust and Agency Funds December 31, 2001

	Mental Retardation Trust	All Agency Funds	Totals
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$15,094,012	\$15,094,012
Cash and Cash Equivalents in Segregated Accounts	9,216	1,285,550	1,294,766
Receivables			
Property and Other Taxes	0	116,218,352	116,218,352
Accounts	0	0	0
Special Assessments	0	5,997,867	5,997,867
Accrued Interest	0	0	0
Intergovernmental	0	0	0
<b>Total Assets</b>	<b>\$9,216</b>	<b>\$138,595,781</b>	<b>\$138,604,997</b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Property and Other Taxes	\$0	\$17,196,300	\$17,196,300
Special Assessments	0	4,233,853	4,233,853
Intergovernmental Payable	0	100,558,116	100,558,116
Undistributed Monies	0	16,450,260	16,450,260
Due to Others	0	80,961	80,961
Payroll Withholdings	0	76,291	76,291
<b>Total Liabilities</b>	<b>0</b>	<b>138,595,781</b>	<b>138,595,781</b>
<b>Fund Equity:</b>			
Fund Balances			
Unreserved, Undesignated	9,216	0	9,216
<b>Total Fund Equity</b>	<b>9,216</b>	<b>0</b>	<b>9,216</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$9,216</b>	<b>\$138,595,781</b>	<b>\$138,604,997</b>

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>District Board of Health</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,043,962	\$1,883,065	\$1,834,786	\$1,092,241
Receivables				
Property and Other Taxes	338,300	345,600	338,300	345,600
Intergovernmental	310	0	310	0
<b>Total Assets</b>	<b>\$1,382,572</b>	<b>\$2,228,665</b>	<b>\$2,173,396</b>	<b>\$1,437,841</b>
Liabilities:				
Accounts Payable	\$3,853	\$0	\$3,853	\$0
Contracts Payable	4,935	0	4,935	0
Accrued Wages	37,281	0	37,281	0
Due to Other Funds	1,250	0	1,250	0
Undistributed Monies	1,335,253	1,890,055	1,787,467	1,437,841
<b>Total Liabilities</b>	<b>\$1,382,572</b>	<b>\$1,890,055</b>	<b>\$1,834,786</b>	<b>\$1,437,841</b>
<b>Park Board</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,492,802	\$11,191,189	\$9,880,776	\$5,803,215
Receivables				
Property and Other Taxes	3,412,400	5,773,500	3,412,400	5,773,500
Accrued Interest	27,905	0	27,905	0
<b>Total Assets</b>	<b>\$7,933,107</b>	<b>\$16,964,689</b>	<b>\$13,321,081</b>	<b>\$11,576,715</b>
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages	48,185	0	48,185	0
Undistributed Monies	7,884,922	13,524,384	9,832,591	11,576,715
<b>Total Liabilities</b>	<b>\$7,933,107</b>	<b>\$13,524,384</b>	<b>\$9,880,776</b>	<b>\$11,576,715</b>
<b>Family First Council</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$538,293	\$1,509,597	\$1,545,816	\$502,074
<b>Total Assets</b>	<b>\$538,293</b>	<b>\$1,509,597</b>	<b>\$1,545,816</b>	<b>\$502,074</b>
Liabilities:				
Accounts Payable	\$6,165	\$0	\$6,165	\$0
Contracts Payable	60,137	0	60,137	0
Accrued Wages	1,632	0	1,632	0
Due to Other Funds	6,000	0	6,000	0
Undistributed Monies	464,359	1,509,597	1,471,882	502,074
<b>Total Liabilities</b>	<b>\$538,293</b>	<b>\$1,509,597</b>	<b>\$1,545,816</b>	<b>\$502,074</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Emergency Management Agency</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$162,440	\$131,088	\$208,215	\$85,313
<b>Total Assets</b>	<b>\$162,440</b>	<b>\$131,088</b>	<b>\$208,215</b>	<b>\$85,313</b>
Liabilities:				
Accounts Payable	\$714	\$0	\$714	\$0
Contracts Payable	300	0	300	0
Due to Other Funds	132,021	0	132,021	0
Accrued Wages	2,066	0	2,066	0
Undistributed Monies	27,339	131,088	73,114	85,313
<b>Total Liabilities</b>	<b>\$162,440</b>	<b>\$131,088</b>	<b>\$208,215</b>	<b>\$85,313</b>
<b>Soil and Water</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$53,175	\$216,330	\$232,739	\$36,766
<b>Total Assets</b>	<b>\$53,175</b>	<b>\$216,330</b>	<b>\$232,739</b>	<b>\$36,766</b>
Liabilities:				
Accounts Payable	\$9,759	\$0	\$9,759	\$0
Accrued Wages	5,026	0	5,026	0
Undistributed Monies	38,390	216,330	217,954	36,766
<b>Total Liabilities</b>	<b>\$53,175</b>	<b>\$216,330</b>	<b>\$232,739</b>	<b>\$36,766</b>
<b>Geauga/Trumbull Solid Waste District</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,234,946	\$1,361,810	\$1,294,136	\$1,302,620
Receivables				
Accounts	85,291	0	85,291	0
Accrued Interest	6,875	0	6,875	0
<b>Total Assets</b>	<b>\$1,327,112</b>	<b>\$1,361,810</b>	<b>\$1,386,302</b>	<b>\$1,302,620</b>
Liabilities:				
Accounts Payable	\$14,809	\$0	\$14,809	\$0
Contracts Payable	40,502	0	40,502	0
Due to Other Funds	18,596	0	18,596	0
Accrued Wages	5,588	0	5,588	0
Undistributed Monies	1,247,617	1,269,644	1,214,641	1,302,620
<b>Total Liabilities</b>	<b>\$1,327,112</b>	<b>\$1,269,644</b>	<b>\$1,294,136</b>	<b>\$1,302,620</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Alimony and Child Support</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$71,206	\$348,192	\$414,381	\$5,017
<b>Total Assets</b>	<b>\$71,206</b>	<b>\$348,192</b>	<b>\$414,381</b>	<b>\$5,017</b>
Liabilities:				
Due to Others	\$71,206	\$348,192	\$414,381	\$5,017
<b>Total Liabilities</b>	<b>\$71,206</b>	<b>\$348,192</b>	<b>\$414,381</b>	<b>\$5,017</b>
<b>Building Standards Assessment</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$314	\$3,573	\$3,664	\$223
<b>Total Assets</b>	<b>\$314</b>	<b>\$3,573</b>	<b>\$3,664</b>	<b>\$223</b>
Liabilities:				
Contracts Payable	\$314	\$0	\$314	\$0
Undistributed Monies	0	3,573	3,350	223
<b>Total Liabilities</b>	<b>\$314</b>	<b>\$3,573</b>	<b>\$3,664</b>	<b>\$223</b>
<b>County Court Agency</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$433,365	\$2,072,729	\$1,570,870	\$935,224
Accounts Receivable	710,173	0	710,173	0
<b>Total Assets</b>	<b>\$1,143,538</b>	<b>\$2,072,729</b>	<b>\$2,281,043</b>	<b>\$935,224</b>
Liabilities:				
Undistributed Monies	\$1,143,538	\$1,362,556	\$1,570,870	\$935,224
<b>Total Liabilities</b>	<b>\$1,143,538</b>	<b>\$1,362,556</b>	<b>\$1,570,870</b>	<b>\$935,224</b>

(Continued)



## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Emergency Planning</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$54,414	\$9,882	\$41,349	\$22,947
<b>Total Assets</b>	<b>\$54,414</b>	<b>\$9,882</b>	<b>\$41,349</b>	<b>\$22,947</b>
Liabilities:				
Accounts Payable	\$105	\$0	\$105	\$0
Due to Others	54,309	9,882	41,244	22,947
<b>Total Liabilities</b>	<b>\$54,414</b>	<b>\$9,882</b>	<b>\$41,349</b>	<b>\$22,947</b>
<b>Hotel/Motel Excise Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$39,527	\$59,256	\$61,318	\$37,465
Intergovernmental Receivable	4,188	0	4,188	0
<b>Total Assets</b>	<b>\$43,715</b>	<b>\$59,256</b>	<b>\$65,506</b>	<b>\$37,465</b>
Liabilities:				
Intergovernmental Payable	\$43,715	\$55,068	\$61,318	\$37,465
<b>Total Liabilities</b>	<b>\$43,715</b>	<b>\$55,068</b>	<b>\$61,318</b>	<b>\$37,465</b>
<b>Law Enforcement Trust - Prosecutor</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$1,321	\$46,668	\$14,261	\$33,728
<b>Total Assets</b>	<b>\$1,321</b>	<b>\$46,668</b>	<b>\$14,261</b>	<b>\$33,728</b>
Liabilities:				
Intergovernmental Payable	\$1,321	\$46,668	\$14,261	\$33,728
<b>Total Liabilities</b>	<b>\$1,321</b>	<b>\$46,668</b>	<b>\$14,261</b>	<b>\$33,728</b>
<b>Law Enforcement Trust - Sheriff</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$554	\$4,958	\$0	\$5,512
Cash and Cash Equivalents In Segregated Accounts	15,620	207,450	97,088	125,982
<b>Total Assets</b>	<b>\$16,174</b>	<b>\$212,408</b>	<b>\$97,088</b>	<b>\$131,494</b>
Liabilities:				
Intergovernmental Payable	\$16,174	\$212,408	\$97,088	\$131,494
<b>Total Liabilities</b>	<b>\$16,174</b>	<b>\$212,408</b>	<b>\$97,088</b>	<b>\$131,494</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Law Library</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$180,619	\$179,870	\$749
Receivable Accounts	10,812	0	10,812	0
<b>Total Assets</b>	<b>\$10,812</b>	<b>\$180,619</b>	<b>\$190,682</b>	<b>\$749</b>
Liabilities:				
Accounts Payable	\$10,032	\$0	\$10,032	\$0
Intergovernmental Payable	780	179,839	179,870	749
<b>Total Liabilities</b>	<b>\$10,812</b>	<b>\$179,839</b>	<b>\$189,902</b>	<b>\$749</b>
<b>Ohio Elections Commission</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,380	\$2,320	\$60
<b>Total Assets</b>	<b>\$0</b>	<b>\$2,380</b>	<b>\$2,320</b>	<b>\$60</b>
Liabilities:				
Intergovernmental Payable	\$0	\$2,380	\$2,320	\$60
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$2,380</b>	<b>\$2,320</b>	<b>\$60</b>
<b>Over/Double</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$56,299	\$33,562,634	\$33,565,936	\$52,997
<b>Total Assets</b>	<b>\$56,299</b>	<b>\$33,562,634</b>	<b>\$33,565,936</b>	<b>\$52,997</b>
Liabilities:				
Due to Others	\$56,299	\$33,562,634	\$33,565,936	\$52,997
<b>Total Liabilities</b>	<b>\$56,299</b>	<b>\$33,562,634</b>	<b>\$33,565,936</b>	<b>\$52,997</b>
<b>Payroll</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$105,210	\$43,808,148	\$43,837,067	\$76,291
<b>Total Assets</b>	<b>\$105,210</b>	<b>\$43,808,148</b>	<b>\$43,837,067</b>	<b>\$76,291</b>
Liabilities:				
Payroll Withholdings	\$105,210	\$43,808,148	\$43,837,067	\$76,291
<b>Total Liabilities</b>	<b>\$105,210</b>	<b>\$43,808,148</b>	<b>\$43,837,067</b>	<b>\$76,291</b>

(Continued)



## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Real Estate Tax Escrow</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$272,389	\$3,462,673	\$3,441,624	\$293,438
<b>Total Assets</b>	<b>\$272,389</b>	<b>\$3,462,673</b>	<b>\$3,441,624</b>	<b>\$293,438</b>
Liabilities:				
Undistributed Monies	\$272,389	\$3,462,673	\$3,441,624	\$293,438
<b>Total Liabilities</b>	<b>\$272,389</b>	<b>\$3,462,673</b>	<b>\$3,441,624</b>	<b>\$293,438</b>
<b>Sheriff's Civil</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$32,688	\$2,839,059	\$2,691,463	\$180,284
<b>Total Assets</b>	<b>\$32,688</b>	<b>\$2,839,059</b>	<b>\$2,691,463</b>	<b>\$180,284</b>
Liabilities:				
Undistributed Monies	\$32,688	\$2,839,059	\$2,691,463	\$180,284
<b>Total Liabilities</b>	<b>\$32,688</b>	<b>\$2,839,059</b>	<b>\$2,691,463</b>	<b>\$180,284</b>
<b>Sheriff's Inmate</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$319	\$58,919	\$56,924	\$2,314
<b>Totals Assets</b>	<b>\$319</b>	<b>\$58,919</b>	<b>\$56,924</b>	<b>\$2,314</b>
Liabilities:				
Undistributed Monies	\$319	\$58,919	\$56,924	\$2,314
<b>Total Liabilities</b>	<b>\$319</b>	<b>\$58,919</b>	<b>\$56,924</b>	<b>\$2,314</b>
<b>Sheriff's Narcotics</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$501	\$4,500	\$2,000	\$3,001
<b>Totals Assets</b>	<b>\$501</b>	<b>\$4,500</b>	<b>\$2,000</b>	<b>\$3,001</b>
Liabilities:				
Undistributed Monies	\$501	\$4,500	\$2,000	\$3,001
<b>Total Liabilities</b>	<b>\$501</b>	<b>\$4,500</b>	<b>\$2,000</b>	<b>\$3,001</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Telephone Rotary</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$113,523	\$113,523	\$0
<b>Totals Assets</b>	<b>\$0</b>	<b>\$113,523</b>	<b>\$113,523</b>	<b>\$0</b>
Liabilities:				
Undistributed Monies	\$0	\$113,523	\$113,523	\$0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$113,523</b>	<b>\$113,523</b>	<b>\$0</b>
<b>Township Gas</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$802,064	\$802,064	\$0
Intergovernmental Receivable	67,943	0	67,943	0
<b>Total Assets</b>	<b>\$67,943</b>	<b>\$802,064</b>	<b>\$870,007</b>	<b>\$0</b>
Liabilities:				
Intergovernmental Payable	\$67,943	\$734,121	\$802,064	\$0
<b>Total Liabilities</b>	<b>\$67,943</b>	<b>\$734,121</b>	<b>\$802,064</b>	<b>\$0</b>
<b>Undivided Cigarette Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$168	\$4,949	\$4,894	\$223
<b>Total Assets</b>	<b>\$168</b>	<b>\$4,949</b>	<b>\$4,894</b>	<b>\$223</b>
Liabilities:				
Intergovernmental Payable	\$168	\$4,949	\$4,894	\$223
<b>Total Liabilities</b>	<b>\$168</b>	<b>\$4,949</b>	<b>\$4,894</b>	<b>\$223</b>
<b>Undivided Estate Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,846,631	\$4,178,654	\$4,059,581	\$1,965,704
<b>Total Assets</b>	<b>\$1,846,631</b>	<b>\$4,178,654</b>	<b>\$4,059,581</b>	<b>\$1,965,704</b>
Liabilities:				
Intergovernmental Payable	\$1,846,631	\$4,178,654	\$4,059,581	\$1,965,704
<b>Total Liabilities</b>	<b>\$1,846,631</b>	<b>\$4,178,654</b>	<b>\$4,059,581</b>	<b>\$1,965,704</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Undivided Intangible Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,008	\$0	\$0	\$2,008
<b>Total Assets</b>	<b>\$2,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,008</b>
Liabilities:				
Intergovernmental Payable	\$2,008	\$0	\$0	\$2,008
<b>Total Liabilities</b>	<b>\$2,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,008</b>
<b>Undivided Library and Local Government</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$20	\$4,203,884	\$4,203,884	\$20
Intergovernmental Receivable	289,642	0	289,642	0
<b>Total Assets</b>	<b>\$289,662</b>	<b>\$4,203,884</b>	<b>\$4,493,526</b>	<b>\$20</b>
Liabilities:				
Intergovernmental Payable	\$289,662	\$3,914,242	\$4,203,884	\$20
<b>Total Liabilities</b>	<b>\$289,662</b>	<b>\$3,914,242</b>	<b>\$4,203,884</b>	<b>\$20</b>
<b>Undivided Local Government</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,597,941	\$2,597,941	\$0
Intergovernmental Receivable	184,250	0	184,250	0
<b>Total Assets</b>	<b>\$184,250</b>	<b>\$2,597,941</b>	<b>\$2,782,191</b>	<b>\$0</b>
Liabilities:				
Intergovernmental Payable	\$184,250	\$2,413,691	\$2,597,941	\$0
<b>Total Liabilities</b>	<b>\$184,250</b>	<b>\$2,413,691</b>	<b>\$2,597,941</b>	<b>\$0</b>
<b>Undivided Local Government Revenue Assistance</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$800,423	\$800,423	\$0
Intergovernmental Receivable	55,880	0	55,880	0
<b>Total Assets</b>	<b>\$55,880</b>	<b>\$800,423</b>	<b>\$856,303</b>	<b>\$0</b>
Liabilities:				
Intergovernmental Payable	\$55,880	\$744,543	\$800,423	\$0
<b>Total Liabilities</b>	<b>\$55,880</b>	<b>\$744,543</b>	<b>\$800,423</b>	<b>\$0</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Undivided Manufactured Home Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$77,303	\$539,750	\$551,581	\$65,472
<b>Total Assets</b>	<b>\$77,303</b>	<b>\$539,750</b>	<b>\$551,581</b>	<b>\$65,472</b>
Liabilities				
Undistributed Monies	\$77,303	\$539,750	\$551,581	\$65,472
<b>Total Liabilities</b>	<b>\$77,303</b>	<b>\$539,750</b>	<b>\$551,581</b>	<b>\$65,472</b>
<b>Undivided Public Housing</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$0	\$0	\$28,975
<b>Total Assets</b>	<b>\$28,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,975</b>
Liabilities				
Undistributed Monies	\$28,975	\$0	\$0	\$28,975
<b>Total Liabilities</b>	<b>\$28,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,975</b>
<b>Undivided Real Estate</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,207,471	\$103,773,635	\$103,606,092	\$3,375,014
Receivables				
Property and Other Taxes	103,491,487	108,822,168	103,491,487	108,822,168
Special Assessments	6,254,137	5,997,867	6,254,137	5,997,867
<b>Total Assets</b>	<b>\$112,953,095</b>	<b>\$218,593,670</b>	<b>\$213,351,716</b>	<b>\$118,195,049</b>
Liabilities:				
Due to County Funds				
Property and Other Taxes	\$13,044,975	\$16,992,825	\$13,044,975	\$16,992,825
Special Assessments	4,529,260	4,233,853	4,529,260	4,233,853
Intergovernmental Payable	95,378,860	87,621,368	86,031,857	96,968,371
<b>Total Liabilities</b>	<b>\$112,953,095</b>	<b>\$108,848,046</b>	<b>\$103,606,092</b>	<b>\$118,195,049</b>

(Continued)



Geauga County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2001

	Beginning Balance 01/01/2001	Additions	Deletions	Ending Balance 12/31/2001
<b>Undivided Tangible Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$349,150	\$14,838,022	\$14,842,487	\$344,685
Receivables Property and Other Taxes	11,822,255	1,277,084	11,822,255	1,277,084
<b>Total Assets</b>	<b>\$12,171,405</b>	<b>\$16,115,106</b>	<b>\$26,664,742</b>	<b>\$1,621,769</b>
Liabilities:				
Due to County Funds				
Property and Other Taxes	\$1,528,826	\$203,475	\$1,528,826	\$203,475
Intergovernmental Payable	10,642,579	4,089,376	13,313,661	1,418,294
<b>Total Liabilities</b>	<b>\$12,171,405</b>	<b>\$4,292,851</b>	<b>\$14,842,487</b>	<b>\$1,621,769</b>
<b>All Agency Funds:</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$13,566,051	\$229,240,047	\$227,712,086	\$15,094,012
Cash and Cash Equivalents				
In Segregated Accounts	555,020	5,577,517	4,846,987	1,285,550
Receivables				
Property and Other Taxes	119,064,442	116,218,352	119,064,442	116,218,352
Accounts	806,276	0	806,276	0
Special Assessments	6,254,137	5,997,867	6,254,137	5,997,867
Accrued Interest	34,780	0	34,780	0
Intergovernmental	602,213	0	602,213	0
<b>Total Assets</b>	<b>\$140,882,919</b>	<b>\$357,033,783</b>	<b>\$359,320,921</b>	<b>\$138,595,781</b>
Liabilities:				
Accounts Payable	\$45,437	\$0	\$45,437	\$0
Contracts Payable	106,188	0	106,188	0
Accrued Wages	99,778	0	99,778	0
Due to Other Funds	157,867	0	157,867	0
Due to County Funds				
Property and Other Taxes	14,573,801	17,196,300	14,573,801	17,196,300
Special Assessments	4,529,260	4,233,853	4,529,260	4,233,853
Intergovernmental Payable	108,529,971	104,197,307	112,169,162	100,558,116
Undistributed Monies	12,553,593	26,925,651	23,028,984	16,450,260
Due to Others	181,814	33,920,708	34,021,561	80,961
Payroll Withholdings	105,210	43,808,148	43,837,067	76,291
<b>Total Liabilities</b>	<b>\$140,882,919</b>	<b>\$230,281,967</b>	<b>\$232,569,105</b>	<b>\$138,595,781</b>

## Geauga County, Ohio

### General Fixed Assets Account Group

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The general fixed assets account group is used to account for all land, buildings and improvements, vehicles and equipment and infrastructure not used in the operation of the enterprise funds.

# Geauga County, Ohio

## Schedule of Changes in General Fixed Assets By Function and Activity For the Year Ended December 31, 2001

Function and Activity	Balance 1/1/01	Current Year		Balance 12/31/01
		Additions	Deletions	
<b>General Government</b>				
Legislative and Executive				
Commissioners	\$17,436,955	\$0	\$0	\$17,436,955
ADP Board	550,206	0	0	550,206
Board of Elections	204,798	0	59,000	145,798
Other Legislative and Executive	430,875	80,205	15,906	495,174
Judicial				
Clerk of Courts	52,762	10,747	18,263	45,246
Certificate of Title	27,425	0	0	27,425
Juvenile Probation	15,361	0	0	15,361
Other Judicial	63,302	5,295	0	68,597
<b>Total General Government</b>	<b>18,781,684</b>	<b>96,247</b>	<b>93,169</b>	<b>18,784,762</b>
<b>Public Safety</b>				
800 Communications	4,134,912	19,946	0	4,154,858
Sheriff	1,328,194	235,438	161,767	1,401,865
911 Program	719,027	131,282	123,280	727,029
Other Public Safety	120,064	14,999	0	135,063
<b>Total Public Safety</b>	<b>6,302,197</b>	<b>401,665</b>	<b>285,047</b>	<b>6,418,815</b>
<b>Public Works</b>				
County Highway/Engineer	83,202,233	6,348,059	353,042	89,197,250
Community Development	0	0	0	0
<b>Total Public Works</b>	<b>83,202,233</b>	<b>6,348,059</b>	<b>353,042</b>	<b>89,197,250</b>
<b>Health</b>				
Mental Health	1,254,578	0	0	1,254,578
Dog and Kennel	14,984	0	0	14,984
<b>Total Health</b>	<b>1,269,562</b>	<b>0</b>	<b>0</b>	<b>1,269,562</b>
<b>Human Services</b>				
Metzenbaum	7,029,727	306,437	27,168	7,308,996
Public Assistance	5,363,277	0	6,118	5,357,159
Transportation	772,131	86,464	30,031	828,564
Other Human Services	1,915,047	99,181	0	2,014,228
<b>Total Human Services</b>	<b>15,080,182</b>	<b>492,082</b>	<b>63,317</b>	<b>15,508,947</b>
<b>Total General Fixed Assets</b>	<b>\$124,635,858</b>	<b>\$7,338,053</b>	<b>\$794,575</b>	<b>\$131,179,336</b>

# Geauga County, Ohio

## Schedule of General Fixed Assets By Function and Activity December 31, 2001

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Vehicles and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
<b>General Government</b>					
<b>Legislative and Executive</b>					
Commissioners	\$1,928,974	\$15,420,268	\$87,713	0	\$17,436,955
ADP Board	0	0	550,206	0	550,206
Board of Elections	0	0	145,798	0	145,798
Other Legislative and Executive	0	0	495,174	0	495,174
<b>Judicial</b>					
Clerk of Courts	0	0	45,246	0	45,246
Certificate of Title	0	0	27,425	0	27,425
Juvenile Probation	0	0	15,361	0	15,361
Other Judicial	0	0	68,597	0	68,597
<b>Total General Government</b>	<u>1,928,974</u>	<u>15,420,268</u>	<u>1,435,520</u>	<u>0</u>	<u>18,784,762</u>
<b>Public Safety</b>					
800 Communications	0	280,000	3,874,858	0	4,154,858
Sheriff	0	0	1,401,866	0	1,401,866
911 Program	0	320,979	406,049	0	727,028
Other Public Safety	0	0	135,063	0	135,063
<b>Total Public Safety</b>	<u>0</u>	<u>600,979</u>	<u>5,817,836</u>	<u>0</u>	<u>6,418,815</u>
<b>Public Works</b>					
County Highway/Engineer	0	2,811,843	3,193,819	83,191,588	89,197,250
<b>Total Public Works</b>	<u>0</u>	<u>2,811,843</u>	<u>3,193,819</u>	<u>83,191,588</u>	<u>89,197,250</u>
<b>Health</b>					
Mental Health	30,000	1,149,401	75,177	0	1,254,578
Dog and Kennel	0	0	14,984	0	14,984
<b>Total Health</b>	<u>30,000</u>	<u>1,149,401</u>	<u>90,161</u>	<u>0</u>	<u>1,269,562</u>
<b>Human Services</b>					
Metzenbaum	181,700	6,011,082	1,116,214	0	7,308,996
Public Assistance	0	5,175,944	181,215	0	5,357,159
Transportation	0	0	828,564	0	828,564
Other Human Services	0	1,726,000	288,228	0	2,014,228
<b>Total Human Services</b>	<u>181,700</u>	<u>12,913,026</u>	<u>2,414,221</u>	<u>0</u>	<u>15,508,947</u>
<b>Total General Fixed Assets</b>	<u>\$2,140,674</u>	<u>\$32,895,517</u>	<u>\$12,951,557</u>	<u>\$83,191,588</u>	<u>\$131,179,336</u>



# Geauga County, Ohio

## Schedule of General Fixed Assets By Source December 31, 2001

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General Fixed Assets:

Land	\$2,140,674
Buildings and Improvements	32,895,517
Vehicles and Equipment	12,951,557
Infrastructure	83,191,588

Total General Fixed Assets	<u><u>\$131,179,336</u></u>
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Investment in General Fixed Assets by Source:

General Funds	\$19,444,694
Special Revenue Funds	110,006,050
Federal Grants	1,368,245
Donations	360,347

Total Investment in General Fixed Assets	<u><u>\$131,179,336</u></u>
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# **Statistical Section**

# Geauga County, Ohio

## Governmental Fund Expenditures By Function (1) Last Ten Years

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General Government:										
Legislative and Executive	\$6,980,654	\$6,183,233	\$5,919,967	\$5,772,722	\$5,567,385	\$5,093,402	\$4,645,253	\$4,541,025	\$4,625,553	\$4,294,660
Judicial	2,695,215	2,587,992	2,195,569	2,103,263	1,952,803	1,700,007	1,710,873	1,445,148	1,472,012	1,431,655
Public Safety	8,478,404	7,940,634	7,380,688	6,666,452	6,717,746	5,830,178	5,332,006	5,114,097	4,323,230	4,241,732
Public Works	5,062,520	6,760,006	4,884,898	4,719,753	4,405,334	4,414,299	4,495,452	4,518,995	4,546,873	4,350,449
Health	4,926,533	4,510,113	3,899,097	3,702,535	3,504,315	2,846,761	2,663,208	2,476,284	2,354,067	2,043,772
Human Services	24,083,694	22,650,099	21,353,674	18,450,583	17,125,755	16,187,239	14,609,293	13,392,303	12,930,344	11,927,358
Economic Development and Assistance (2)	31,412	209,468	103,184	5,009	9,136	1,029	1,107	38,121	77,616	N/A
Other	924,770	799,461	886,741	1,156,166	655,638	674,510	539,587	592,188	519,747	586,250
Intergovernmental	673,881	546,176	572,542	2,688,601	480,371	557,702	422,287	394,719	253,664	272,348
Capital Outlay	4,910,253	7,042,511	8,031,969	7,756,495	5,344,373	4,850,660	7,084,161	5,800,898	7,349,926	5,717,941
Debt Service	2,712,407	3,128,509	3,230,309	1,272,117	1,682,277	1,965,343	1,824,009	1,840,409	1,579,170	1,306,417
<b>Total</b>	<b>\$61,479,743</b>	<b>\$62,358,202</b>	<b>\$58,458,638</b>	<b>\$54,293,696</b>	<b>\$47,445,133</b>	<b>\$44,121,130</b>	<b>\$43,327,236</b>	<b>\$40,154,187</b>	<b>\$40,032,202</b>	<b>\$36,172,582</b>

(1) Includes general, special revenue, capital projects, and debt service funds.

(2) Prior to 1993, Revolving Loans were included in Other.

Source: Geauga County Auditor

# Geauga County, Ohio

## Governmental Fund Revenues By Source (1) Last Ten Years

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Property and Other Taxes (3)	\$16,689,260	\$16,262,625	\$14,186,347	\$13,781,903	\$13,119,441	\$12,834,462	\$11,025,961	\$10,410,935	\$12,910,973	\$11,539,228
Sales Tax (3)	4,025,918	4,109,130	3,843,060	3,933,816	4,904,169	4,530,718	4,177,791	3,846,996	N/A	N/A
Permissive Motor Vehicle License Tax (3)	484,016	478,985	468,851	463,209	449,820	451,621	498,054	459,376	N/A	N/A
Charges for Services	6,373,972	4,951,257	5,413,741	4,852,892	5,519,473	5,249,498	4,840,239	4,735,941	4,547,381	3,962,176
Licenses and Permits	170,066	159,198	150,930	143,895	163,541	160,904	139,895	112,362	94,585	107,154
Fines and Forfeitures	231,875	282,765	346,464	308,915	281,292	244,554	232,518	215,959	241,686	313,764
Intergovernmental	28,235,763	30,257,844	28,539,856	24,734,253	22,191,086	20,528,742	20,291,837	18,249,229	19,195,566	17,532,560
Special Assessments	380,284	275,305	271,092	386,748	301,340	302,541	125,502	146,699	116,522	121,125
Interest	2,529,378	3,081,254	1,835,996	1,948,958	1,750,724	1,808,837	1,372,458	1,213,513	902,927	839,670
Rentals (4)	80,781	69,171	84,225	171,004	151,695	162,833	83,506	N/A	N/A	N/A
Contributions/Donations (2)	68,915	97,551	22,930	77,503	78,313	63,572	16,610	100,965	11,717	N/A
Other	1,728,919	1,296,602	1,911,254	1,792,154	977,451	1,428,127	961,341	784,804	750,099	1,075,682
<b>Totals</b>	<b>\$60,999,147</b>	<b>\$61,321,687</b>	<b>\$57,074,746</b>	<b>\$52,595,250</b>	<b>\$49,888,345</b>	<b>\$47,766,409</b>	<b>\$43,765,712</b>	<b>\$40,276,779</b>	<b>\$38,771,456</b>	<b>\$35,491,359</b>

(1) Includes General, Special Revenue, Capital Projects, and Debt Service funds.

(2) Prior to 1993 Contributions/Donations were included in Other.

(3) Prior to 1994 all taxes where included in Taxes.

(4) Prior to 1995 Rentals were included in Other Revenue.

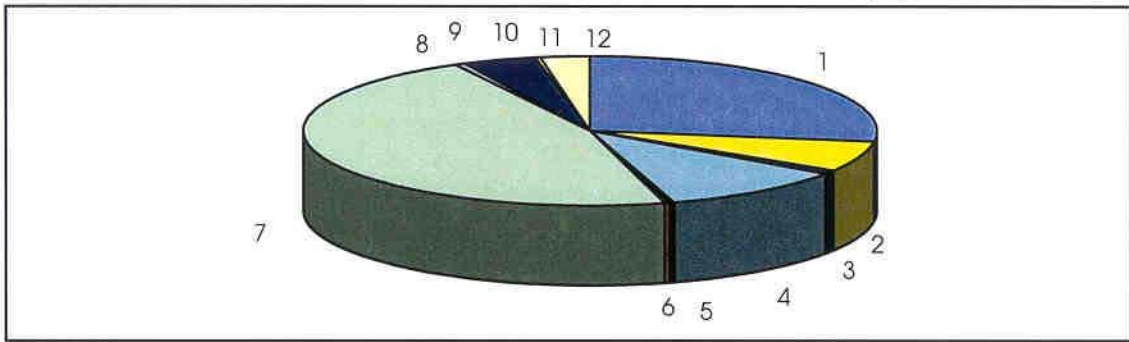
Source: Geauga County Auditor

# Geauga County, Ohio

Schedule of Statistics - Governmental Funds  
 Schedule of Revenues and Expenditures by Percentage of Total  
 For the Year Ended December 31, 2001

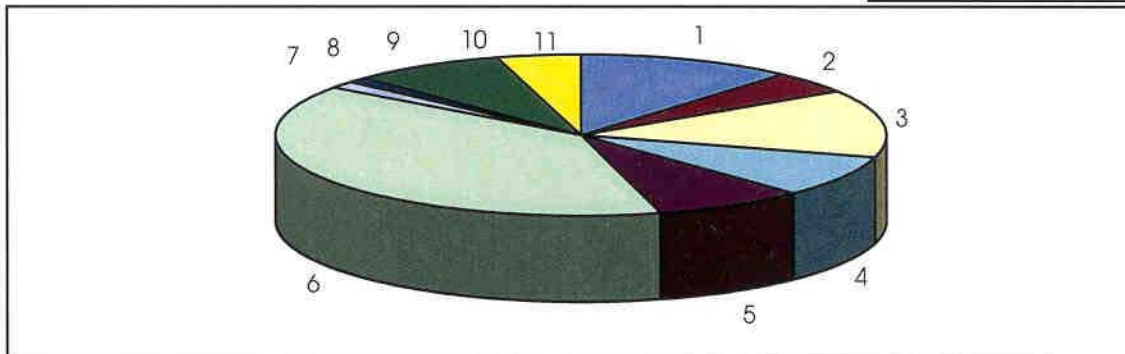
## Governmental Fund Revenues

1	Property and Other Taxes	27.36%
2	Sales Tax	6.60%
3	Permissive Motor Vehicle License Tax	0.80%
4	Charges for Services	10.45%
5	Licenses and Permits	0.28%
6	Fines and Forfeitures	0.38%
7	Intergovernmental	46.29%
8	Special Assessments	0.62%
9	Interest	4.15%
10	Rentals	0.13%
11	Contributions/Donations	0.11%
12	Other	2.83%
		100.00%



## Governmental Fund Expenditures

1	Legislative and Executive	11.35%
2	Judicial	4.38%
3	Public Safety	13.79%
4	Public Works	8.23%
5	Health	8.01%
6	Human Services	39.17%
7	Economic Development and Assistance	0.05%
8	Other	1.50%
9	Intergovernmental	1.11%
10	Capital Outlay	7.99%
11	Debt Service	4.42%
		100.00%



Source: Statistical Tables on Governmental Revenues and Expenditures

## Geauga County, Ohio

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes		Total Tax Collected	Percent of Total Collections to Current Tax Levy		Percent of Outstanding Delinquent Taxes to Current Tax Levy	
				Collected	Not Collected		Collected	Not Collected	Collected	Not Collected
2001	\$15,638,007	\$15,225,487	97%	\$395,202	\$15,620,689	100%	\$337,307	2.2%		
2000	15,367,476	15,087,565	98	351,539	15,439,104	100	277,378	1.8		
1999	12,886,296	12,662,904	98	292,698	12,955,602	100	183,315	1.4		
1998	11,156,476	10,908,913	98	302,027	11,210,940	100	288,368	2.6		
1997	10,887,799	10,621,140	98	296,430	10,917,570	100	293,965	2.7		
1996	10,695,485	10,411,515	97	263,868	10,675,383	100	268,913	2.5		
1995	9,177,357	8,952,960	98	256,630	9,209,590	100	222,049	2.4		
1994	8,661,887	8,439,202	97	233,253	8,672,455	100	217,139	2.5		
1993	8,128,458	7,926,973	98	229,456	8,156,429	100	212,842	2.6		
1992	7,957,110	7,754,692	98	298,433	8,053,125	101	237,985	3.0		

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

Source: Geauga County Auditor

# Geauga County, Ohio

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

---

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Taxes Collected</u>	<u>Total Tax Collected</u>
2001	\$1,439,127	\$1,384,078	\$43,609	\$1,427,687
2000	1,282,348	1,229,963	14,519	1,244,482
1999	1,202,929	1,187,732	28,604	1,216,336
1998	1,168,431	1,145,932	21,459	1,167,391
1997	1,071,458	1,052,220	27,168	1,079,388
1996	1,058,993	1,032,220	21,069	1,053,289
1995	846,104	824,293	27,323	851,616
1994	815,112	787,618	24,054	811,672
1993	818,673	721,118	20,413	741,531
1992	785,771	756,520	49,718	806,238

Source: Geauga County Auditor



## Geauga County, Ohio

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

Year	Real Property		Personal Property		Public Utility Property		Totals		
	Assessed Value	Estimated	Assessed Value	Estimated	Assessed Value	Estimated	Assessed Value	Estimated	
		Actual Value (1)		Actual Value (1)		Actual Value (1)		Actual Value (1)	
2001	\$2,069,829,620	\$5,913,798,914	\$148,767,200	\$595,068,800	\$89,308,640	\$101,487,091	\$2,307,905,460	\$6,610,354,805	35%
2000	2,005,471,590	5,729,918,829	137,268,190	549,072,760	98,588,660	112,032,568	2,241,328,440	6,391,024,157	35
1999	1,671,986,520	4,777,104,343	135,069,480	540,277,920	98,493,930	111,924,920	1,905,549,930	5,429,307,183	35
1998	1,615,490,650	4,615,687,571	124,670,840	498,683,360	99,886,640	113,507,545	1,840,048,130	5,227,878,477	35
1997	1,562,911,040	4,465,460,114	119,270,810	477,083,240	104,988,590	119,305,216	1,787,170,440	5,061,848,570	35
1996	1,419,592,230	4,055,977,800	107,206,330	428,825,320	107,111,310	121,717,398	1,633,909,870	4,606,520,518	35
1995	1,374,346,280	3,926,703,657	102,945,536	411,782,144	107,692,380	122,377,705	1,584,984,196	4,460,863,506	36
1994	1,333,056,800	3,808,733,714	91,942,238	367,768,952	107,702,800	122,389,545	1,532,701,838	4,298,892,212	36
1993	1,110,340,310	3,172,400,886	94,807,055	379,228,220	105,366,770	119,734,966	1,310,514,135	3,671,364,072	36
1992	1,082,564,780	3,093,042,229	100,094,170	384,977,577	103,118,240	117,179,818	1,285,777,190	3,595,199,624	36

(1) This amount is calculated by dividing the assessed value by the assessment percentage.  
The percentages for 2001 are 35 percent for all real property,  
25 percent for tangible personal and 88 percent for public utility.

## Geauga County, Ohio

### Property Tax Rates - Direct and Overlapping Governments (Per \$1,000 Assessed Value - Collection Year) Last Ten Years

County Units	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
General Fund	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Mental Retardation	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Children's Services	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Road and Bridge	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Bond Retirement	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Mental Health	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Senior Citizens	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Total Rate	9.50	9.50	9.50	9.50	9.50	9.70	9.70	8.70	8.70	8.70
<u>School Districts within the County</u>										
Berkshire L.S.D.	52.30	52.30	52.30	52.70	52.90	53.20	53.20	53.20	53.80	54.00
Cardinal L.S.D.	55.60	55.60	52.10	52.60	52.70	53.00	53.00	53.00	53.40	43.90
Chardon L.S.D.	64.88	60.10	60.10	60.10	60.10	60.10	60.10	54.30	55.00	55.10
Kenston L.S.D.	75.80	75.80	75.80	76.80	68.90	69.90	69.90	70.00	70.40	68.10
Ledgemont L.S.D.	60.50	60.50	65.05	65.05	55.20	55.70	55.70	55.70	65.30	57.50
Newbury L.S.D.	55.31	55.31	56.50	56.50	56.70	57.80	57.80	57.80	62.55	53.90
West Geauga L.S.D.	50.77	53.24	50.30	50.30	50.30	50.65	50.65	50.65	47.70	43.90
<u>Overlapping School Districts</u>										
Chagrin Falls E.V.S.D.	92.30	92.80	88.00	88.30	83.90	83.90	83.90	83.90	76.70	76.80
Painesville L.S.D.	52.30	52.51	53.03	53.03	53.60	51.92	51.92	52.06	50.69	50.69
Kirtland L.S.D.	67.68	69.52	66.19	66.19	67.54	68.12	68.12	68.57	69.85	65.32
Madison L.S.D.	56.02	57.23	56.87	56.87	56.92	57.09	57.09	57.24	58.98	58.48
Mentor E.V.S.D.	66.84	66.87	67.21	67.21	67.45	62.95	62.95	62.95	63.24	58.81
<u>Joint Vocational Schools</u>										
Ashtabula	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	3.81
Lake	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<u>Townships</u>										
Auburn	11.17	11.17	11.17	11.17	11.17	8.50	8.50	9.50	9.50	9.50
Bainbridge	22.50	22.50	22.50	21.50	21.50	21.60	21.60	20.10	20.10	20.10
Burton	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10

(Continued)

## Geauga County, Ohio

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

Townships (Continued)	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
Chardon	8.70	8.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Chester	17.40	17.40	17.00	17.00	17.00	17.60	17.60	17.60	17.30	17.30
Claridon	9.40	9.40	9.40	9.40	9.40	9.40	9.40	7.40	7.90	7.00
Hambden	11.80	12.20	12.20	12.20	12.20	11.20	11.20	11.20	11.20	11.20
Huntsburg	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Middlefield	7.10	7.10	7.10	7.10	7.15	4.65	4.65	6.15	10.85	10.85
Montville	10.70	10.70	10.70	10.70	8.20	8.20	8.20	8.20	8.20	8.20
Munson	13.25	11.50	11.50	11.50	11.50	11.50	11.50	11.50	12.10	11.45
Newbury	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.30	10.30
Parkman	9.10	8.60	8.60	8.60	8.60	8.60	8.60	9.20	9.20	9.20
Russell	20.15	20.15	20.15	20.15	20.15	19.95	19.95	19.95	19.05	18.05
Thompson	11.75	11.75	11.75	11.75	12.25	10.75	10.75	10.75	10.25	10.25
Troy	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	14.80	14.80
<u>Cities</u>										
Chardon	11.00	11.00	11.00	11.00	9.20	9.20	9.20	9.20	9.20	9.20
<u>Villages</u>										
Aquilla	9.90	9.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Burton	8.75	7.25	7.25	6.25	4.00	6.00	6.00	5.00	6.00	6.00
Middlefield	7.95	7.95	7.95	7.95	6.50	6.50	6.50	6.50	8.00	8.00
South Russell	10.70	10.70	10.70	10.70	10.70	10.70	10.70	11.90	11.90	11.90
<u>Overlapping Villages</u>										
Hunting Valley	5.10	6.10	8.10	7.10	7.10	7.10	7.10	7.10	11.90	11.90
<u>Other Units</u>										
W. Geauga Recreation District	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Geauga County Park District	3.70	2.95	2.95	2.95	2.95	2.95	2.95	1.30	1.30	1.30
Geauga County Health District	0.20	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20
<u>Other Overlapping Units</u>										
Mentor Public Library	0.63	0.63	0.63	0.50	0.50	0.50	0.50	0.50	0.50	0.50

Source: Geauga County Auditor

# Geauga County, Ohio

## Special Assessments Billed and Collected Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected (1)	Percent Collected	Outstanding Delinquent
2001	\$621,595	\$380,284	61.2%	\$241,311
2000	427,948	275,305	64.3	152,643
1999	459,869	271,092	58.9	188,777
1998	456,345	386,748	84.7	69,597
1997	359,715	301,340	83.8	58,375
1996	342,165	297,733	87.0	44,432
1995	170,539	125,502	73.6	45,037
1994	175,072	145,847	83.3	29,225
1993	165,177	116,522	70.5	48,655
1992	133,840	121,125	90.5	12,715

(1) Includes special assessments for repayment of debt.

Source: Geauga County Auditor

## Geauga County, Ohio

### Ratio of Net General Bonded Debt to Assessed Value And Net Bonded Debt Per Capita Last Ten Years

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service		Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value		Net Bonded Debt Per Capita
				Monies Available	Available		Bonded Debt to Assessed Value	Bonded Debt to Assessed Value	
2001	91,804	(2) \$2,307,905,460	\$1,250,000	\$1,117,162	\$132,838	0.0058%		\$1.45	
2000	90,895	2,241,328,440	1,435,000	894,933	540,067	0.0241		5.94	
1999	89,598	(2) 1,905,549,930	1,780,000	738,304	1,041,696	0.0547		11.63	
1998	87,913	(2) 1,840,048,130	4,110,000	702,487	3,407,513	0.1852		38.76	
1997	86,054	(2) 1,787,170,440	2,510,000	640,753	1,869,247	0.1046		21.72	
1996	86,054	(2) 1,633,909,870	2,890,000	487,216	2,402,784	0.1471		27.92	
1995	84,260	(2) 1,584,984,196	3,315,000	670,042	2,644,958	0.1669		31.39	
1994	83,400	(2) 1,532,701,838	3,728,831	529,601	3,199,230	0.2087		38.36	
1993	83,241	(2) 1,310,514,135	4,122,662	398,951	3,723,711	0.2841		44.73	
1992	82,094	(2) 1,285,777,190	4,521,493	206,222	4,315,271	0.3356		52.56	

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

(2) Estimated figure from the US Census Bureau.

Source: Geauga County Auditor

# Geauga County, Ohio

## Computation of Legal Debt Margin December 31, 2001

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, 2001	\$2,307,905,460	\$2,307,905,460
Debt Limitation	56,197,637	23,079,055
Total Outstanding Debt:		
Bonds:		
Revenue	171,000	171,000
General Obligation	1,575,000	1,575,000
Special Assessments	4,317,027	4,317,027
OWDA Loans	8,561,983	8,561,983
Notes	3,775,000	3,775,000
OPWC Loan	472,500	472,500
Total	18,872,510	18,872,510
Exemptions:		
Self-supporting Debt	9,057,983	9,057,983
Special Assessments	4,317,027	4,317,027
OPWC Loan	472,500	472,500
Debt Service Fund Balance	1,117,162	1,117,162
Total	14,964,672	14,964,672
Net Debt	3,907,838	3,907,838
Total Legal Debt Margin	\$52,289,799	\$19,171,217
(Debt Limitation Minus Net Debt)		

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	50,197,637
	\$56,197,637

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

Source: Geauga County Auditor

# Geauga County, Ohio

## Computation of Direct and Overlapping General Obligation Bonded Debt December 31, 2001

Political Subdivision	General Obligation Bonded Debt	Percent Applicable To County (2)	Amount Applicable To Geauga County
The County	\$1,250,000 (1)	100.00%	\$1,250,000
All Cities wholly within County	3,230,000	100.00	3,230,000
All Townships wholly within County	819,142	100.00	819,142
All School Districts (S.D.) wholly within County	40,682,000	100.00	40,682,000
Cardinal Local S.D.	10,004,930	99.15	9,919,888
Chagrin Falls Exempted Village Local S.D.	23,080,000	35.80	8,262,640
Chardon Local S.D.	470,000	99.49	467,603
Kirtland Local S.D.	1,670,000	0.65	10,855
Ledgemont Local S.D.	220,000	99.85	219,670
Madison Local S.D.	8,592,505	0.33	28,355
Mentor Exempted Village Local S.D.	13,921,852	0.21	29,236
Painesville Township Local S.D.	8,595,000	0.51	43,835
Hunting Valley Village	14,550,000	13.83	2,012,265
Total Overlapping	121,786,287		61,676,347
Total Applicable to Geauga County	\$127,085,429		\$66,975,489

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

(2) 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 2000 tax year.

Source: Geauga County Auditor

## Geauga County, Ohio

### Ratio of Annual Debt Service Expenditures For General Bonded Debt to Total Governmental Fund Expenditures Last Ten Years

Year	Principal		Interest	Total Debt Service	Total Governmental Fund Expenditures (2)	Ratio of Debt Service To Total Governmental Expenditures
2001	\$185,000	(1)	\$83,837	\$268,837	\$61,479,743	0.44%
2000	345,000		104,662	449,662	62,358,202	0.72
1999	330,000		124,328	454,328	58,458,638	0.78
1998	400,000		150,495	550,495	54,293,696	1.05
1997	380,000		175,017	555,017	47,445,133	1.17
1996	425,000		202,170	627,170	44,121,130	1.71
1995	413,831		228,273	642,104	43,327,236	1.48
1994	393,831		252,444	646,275	40,154,187	1.61
1993	398,831		292,964	838,695	40,032,202	2.10
1992	278,831		170,389	601,970	36,172,582	1.66

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

(2) Includes general, special revenue, capital projects and debt service funds.

Source: Geauga County Auditor



## Geauga County, Ohio

### Schedule of Enterprise Revenue Bond Coverage Water Resources Fund Last Ten Years

Year	Gross Revenues (1)	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2001	\$3,893,892	\$3,628,642	\$265,250	\$5,000	\$8,800	\$13,800	19.22
2000	4,188,420	2,295,808	1,892,612	5,000	9,050	14,050	134.71
1999	4,576,903	3,362,184	1,214,719	5,000	9,300	14,300	84.95
1998	4,488,908	3,485,123	1,003,785	5,000	9,550	14,550	68.99
1997	3,412,942	2,692,163	720,779	4,000	9,750	13,750	52.42
1996	4,334,908	3,643,120	691,788	4,000	9,950	13,950	49.59
1995	3,034,785	2,632,269	402,516	3,000	10,100	13,100	30.73
1994	2,781,748	2,452,970	328,778	3,000	10,250	13,250	24.81
1993	2,360,374	2,337,091	23,283	3,000	10,400	13,400	1.74
1992	2,643,950	2,163,729	480,221	3,000	10,550	13,550	35.44

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

Source: Geauga County Auditor

## Geauga County, Ohio

### Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)				Total New Construction	Bank Deposits	Real Property Value (3)		
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial	Agricultural/ Residential			Commercial/ Industrial	Tax Exempt	
2001 (2)	\$51,789,660	\$7,769,940	\$7,769,940	\$59,559,600	\$255,568,000	\$1,858,913,140	\$209,479,730	\$155,596,620	
2000	40,615,870	6,808,060	6,808,060	47,423,930	222,519,000	1,801,582,620	203,888,970	140,159,350	
1999	40,788,740	6,438,900	6,438,900	47,227,640	249,478,000	1,505,676,860	164,546,410	120,209,900	
1998	42,900,180	4,602,960	4,602,960	47,503,140	254,641,000	1,456,551,680	157,009,590	116,788,510	
1997	34,452,440	3,690,410	3,690,410	38,142,850	222,203,000	1,407,841,380	152,842,080	112,119,690	
1996	37,923,770	3,238,340	3,238,340	41,162,110	212,614,000	1,271,434,270	148,157,960	108,993,730	
1995	32,035,560	3,402,490	3,402,490	35,438,050	194,409,000	1,228,361,620	145,932,020	105,763,770	
1994	25,244,000	2,765,880	2,765,880	28,009,880	188,020,000	1,188,808,900	144,307,580	101,407,410	
1993	22,021,240	1,799,740	1,799,740	23,820,980	184,462,000	956,428,250	126,136,530	80,980,400	
1992	25,568,930	5,274,690	5,274,690	30,843,620	132,005,000	925,996,540	121,707,660	79,156,320	

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

(2) Represents the 2000 tax year 2001 collection year.

(3) Does not include land and mineral rights.

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

# Geauga County, Ohio

Principal Taxpayers  
December 31, 2001

Taxpayers	Type	Real Estate		Tangible Personal Property		Percent of Total County Assessed Valuation
		Assessed Valuation	Assessed Valuation	Assessed Valuation	Valuation	
Cleveland Electric Illuminating	Electric Utility	\$668,320	\$45,404,040	\$46,072,360	2.0%	
Kraftmaid, Inc.	Manufacturer	9,368,100	12,605,680	21,773,700	0.9	
Funtime, Inc.	Amusement Park	6,452,220	11,338,380	17,790,600	0.8	
Alltel Telephone Company (Western Reserve Telephone)	Telephone Utility	304,400	13,118,870	13,423,270	0.6	
Great Lakes Cheese	Manufacturer	3,867,190	6,408,110	10,275,300	0.4	
Duramax Inc.	Manufacturer	1,784,480	6,528,960	8,313,440	0.4	
American Transmission Systems Inc.	Electric Utility	0	7,151,680	7,151,680	0.3	
Myers Industries, Inc.	Manufacturer	0	5,401,910	5,401,910	0.2	
Sidley, R. W. Inc.	Manufacturer	2,284,890	2,476,000	4,760,890	0.2	
Ohio Bell Telephone Company	Telephone Utility	189,760	3,440,290	3,630,050	0.2	
<b>Totals</b>		<b>\$24,919,360</b>	<b>\$113,873,920</b>	<b>\$138,593,200</b>		

Note: The assessed valuations are for the 2000 collection year.  
Source: Geauga County Auditor

# Geauga County, Ohio

Twelve Largest Employers  
December 31, 2001

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>	<u>Established Date</u>
Six Flags, Inc.	Amusement Park (a)	4307	1890
Kraftmaid, Inc.	Manufacturer	2908	1969
Geauga County	Government	1047	1806
Duramax, Inc.	Manufacturer	720	1895
University Hospital (Geauga Hospital)	Hospital	615	1936
Dillon Products, Inc.	Manufacturer	539	1984
Great Lakes Cheese	Cheese Packager	505	1958
Mercury Plastics	Manufacturer	280	1965
Kinetico Inc.	Manufacturer	271	1970
Poly One Corporation	Manufacturer	251	1957
Carlisle Engineered Products	Manufacturer	212	1944
Bicron	Manufacturer	191	1969

(a) Includes seasonal employees

Sources:  
2000 Harris Ohio Industrial Directory,  
Geauga County Records, and Individual Employers.

# Geauga County, Ohio

## Miscellaneous Statistics

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Date of Incorporation	1806
561 Largest Populated County in the United States	(3,141 counties in U.S.)
30th 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	
Municipalities	5
Townships	15
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	86.0
State Highways	186.5
County Highways	228.8
Communications	
1 Radio Station - WATJ-AM 1560	
1 Television Station - Cablevision	
1 Newspaper - Geauga County Maple Leaf	(readership - 8,400)
Voter Statistics, Election of November 2001 (2)	
Number of Registered Voters	55,814
Number of Voters, Last General Election	28,012
Percentage of Registered Voters Voting	50.2%

### Sources:

(1) Ohio Department of Transportation.

(2) Geauga County Board of Elections.

All other information obtained from County records.

(Continued)

# Geauga County, Ohio

## Miscellaneous Statistics (Continued)

### Geauga County's Agriculture

Number of Farms	661	
Average Size of Farm	90	Acres
Land in Farms	59,238	Acres

### Livestock Numbers on Farms

Dairy Cattle and Calves	3,200	Head
Beef Cattle and Calves	12,300	Head
Hogs and Pigs	1,000	Head

### Crops Raised

Corn	6,300	Acres
All Hay	16,600	Acres
Oats	2,000	Acres
Soybean	1700	Acres

### Agricultural Products Produced/Sold

Milk	54	Million Pounds
Milk (Gross Value)	\$7,195,000	
Beef	\$2,444,000	
Pork	\$255,000	
Corn	560,700	Bushels
Hay	43,000	Ton
Oats	124,500	Bushels
Nursery/Greenhouse Fruits and Vegetables	\$10,029,000	

### Number of Farms

1997	661
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: Ohio State University Extension Service  
and The Department of Human and Community Development  
(Statistics for 1997 Calendar Year)

# Geauga County, Ohio

## Demographic Statistics

### Annual Average Unemployment Rates (1)

2001	3.70%
2000	3.00
1999	3.20
1998	3.00
1997	3.50
1996	3.60
1995	3.80
1994	3.80
1993	5.10
1992	5.80

### Employment - 2000 Annual Averages (1)

Total Civilian Labor Force	49,300
Total Employed	47,400
Total Unemployed	1,800
Unemployment Rate	3.70%

### Employment by Sector, 2000 (1)

	Percent
Manufacturing	31.30%
Wholesale and Retail Trade	20.33
Services	10.62
State and Local Government	22.46
Finance, Insurance, Real Estate	1.85
Transportation and Public Utilities	2.40
Construction	6.71
Mining	0.50
Agriculture	3.83
Total	100.00%

### Total Public School Enrollment (3)

Year	Population (2)	
2001	91,804	13,278
2000	90,895	13,088
1999	89,598	13,132
1998	87,913	13,053
1997 *	86,054	13,092
1996	86,054	12,992
1995	84,260	12,504
1994	83,400	12,212
1993	83,241	11,986
1992 *	82,094	11,795

\* No estimates available, previous year continued.

Source: (1) Ohio Bureau of Employment Services  
 (2) Geauga County Planning Commission  
 (3) Geauga County Board of Education

(Continued)

# Geauga County, Ohio

## Demographic Statistics (Continued)

### AGE DISTRIBUTION (1) (1990 Census)

Age Group	Male	Female	Total
Under 5 years	3,245	3,128	6,373
5 to 9 years	3,375	3,202	6,577
10 to 14 years	3,338	3,166	6,504
15 to 19 years	3,156	2,780	5,936
20 to 24 years	2,337	2,199	4,536
25 to 29 years	2,342	2,536	4,878
30 to 34 years	3,090	3,336	6,426
35 to 44 years	6,808	6,938	13,746
45 to 54 years	5,159	5,145	10,304
55 to 59 years	1,854	1,865	3,719
60 to 64 years	1,750	1,751	3,501
65 to 74 years	2,465	2,836	5,301
75 to 84 years	1,031	1,552	2,583
85 and over	181	564	745
Total	40,131	40,998	81,129
Median Age	32.2	33.7	32.9

### Distribution of Households by Income Bracket-1990 Census

	Number	Percent
Under \$20,000	5,313	20.28%
\$20,000 - \$29,999	3,821	14.58
\$30,000 - \$39,999	4,397	16.78
\$40,000 - \$49,999	4,214	16.08
\$50,000 - \$74,999	5,444	20.78
Over \$75,000	3,010	11.50
Total	26,199	100.00%
Median Income	\$39,009	

### Income Earners by Family Type-1990 Census

	Number	Percent
Single	8,794	33.60%
Married, 1 income	10,705	40.90
Married, 2 incomes, no children	3,560	13.60
Married, 2 incomes, children under 13 years	1,544	5.90
Married, 2 incomes, children 13 years and over	1,570	6.00
Total	26,173	100.00%

### Per Capita Income (2)

1985	1987	1989
\$12,481	\$13,594	\$17,587

Sources: (1) Northern Ohio Data & Information Service  
 (2) U.S. Census Bureau



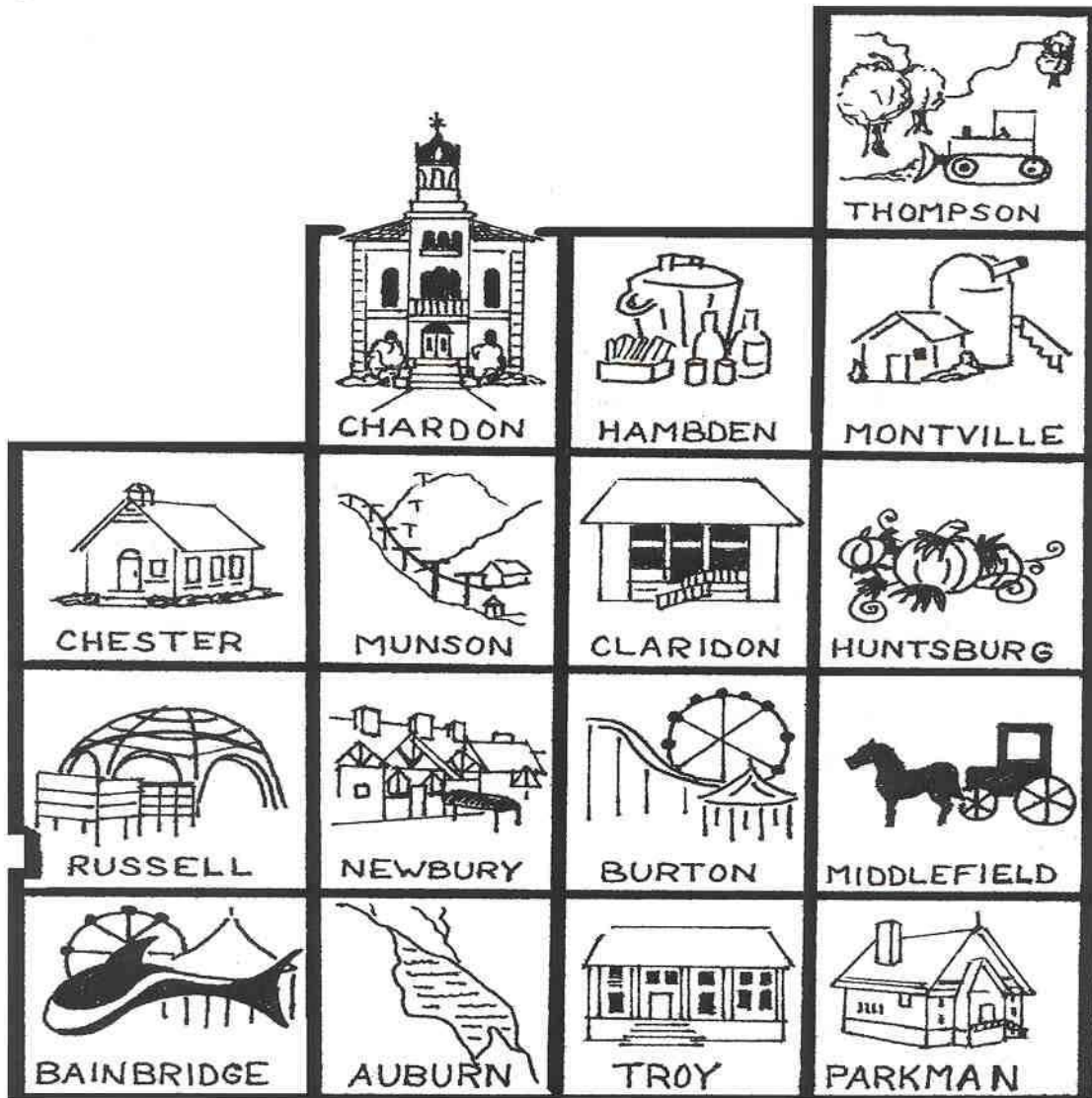
# Geauga County, Ohio

## Townships and Villages within the County

	Date Established	Population (2000)		Date Established	Population (2000)
Thompson Township	1817	2,383	Middlefield Township	1817	4,418
Chardon Township *	1816	4,763	Middlefield Village	1901	2,233
Chardon Village	1851	5,156	Bainbridge Township	1817	10,916
Hambden Township	1811	4,024	Auburn Township	1827	5,158
Montville Township	1822	1,984	Troy Township	1820	2,567
Chester Township	1816	10,968	Parkman Township	1817	3,546
Munson Township	1821	6,450	Aquilla Village	1880	372
Claridon Township	1817	2,801	(within Claridon Township)		
Huntsburg Township	1821	3,297			
Russell Township	1827	5,674			
South Russell Village	1923	4,022			
Newbury Township	1817	5,805			
Burton Township	1806	2,908			
Burton Village	1895	1,450			

\* Chardon Village became a City in May 2001.

Sources: Geauga County Archives  
2000 U.S. Census



*R. Korman*

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

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







STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

## 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  
JULY 11, 2002