

**GEAUGA COUNTY FINANCIAL  
GEAUGA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



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

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**STATE OF OHIO**



**GEAUGA COUNTY  
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**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

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	FY99 FY00	0 0	1,042 <u>2,097</u>	1,042 <u>2,097</u>
Subtotal CFDA 10.555					3,139	3,139
Passed through WRAAA: USDA (D)	Aging T88	10.570	FY99	0	<u>6,902</u>	<u>6,902</u>
<b>SUBTOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					10,041	10,041
<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 TTI TTI TTI	14.228	B-F-97-026-1 B-F-98-026-1 B-F-99-026-1 B-F-97-026-1 B-F-98-026-1	58,000 60,000 232,000 232,000 250,000	0 55,000 0 0 77,000	807 56,810 259 16,016 66,544
CDBG/Housing	Comm. Dev. T93	14.228	B-C-99-026-1	75,000	5,000	4,000
CDBG Economic Development Project	Comm. Dev. T02	14.228	B-E-96-026-1	340,000	<u>63,250</u>	<u>97,909</u>
Subtotal CFDA 14.228					200,250	242,345
Supportive Housing Program	Mental Hth AA	14.238	OH16C93-1010	257,000	60,010	69,896
Direct Program: HOME Investment in Affordable Housing (B)	Comm. Dev. TTI	14.239	B-C-99-026-2	379,500	<u>0</u>	<u>492</u>
<b>SUBTOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>					260,260	312,733
<b>U.S. DEPARTMENT OF JUSTICE</b>						
Passed through the Ohio Attorney General's Office: Victim's of Crime	Vict/Wit TTJ	16.575	99VAGENE005T 00VAGENE005T	39,782 43,902	29,536 <u>12,101</u>	30,089 <u>9,079</u>
Subtotal CFDA 16.575					41,637	39,168
Passed through the Office of Criminal Justice Services: Victims of Crime Act	Sheriff TT9	16.579	98-DG-D02-7057	46,146	46,146	24,792
Drug Control & Systems Improvement Act - Formula Grant	Sheriff TTD	16.579	98-DG-A01-7067 99-DG-A01-7067	100,000 100,000	75,000 25,000	75,000 25,000
County Cop Education	Sheriff TTF	16.579	98-DG-B01-7108 97-DG-B01-7108	38,851 38,851	29,138 9,713	29,138 9,713
Substance Abuse Program	Juvenile TTX	16.579	96DG-F02-7114 97DG-F02-7114 98DG-F02-7114	48,735 48,735 48,735	0 0 20,275	15 3,255 10,849
Youth Center Services Program	Juvenile Ct TTY	16.579	97-DG-F01-7113 98-DG-F01-7113	15,576 15,576	0 3,894	268 2,053
Juvenile Block Grant	Juvenile Ct TAD	16.579	98-JB-007-A063	18,392	<u>18,392</u>	<u>17,695</u>
Subtotal CFDA 16.579					227,558	197,778

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept./ Acct. No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
Violence Against Women Act	Sheriff TT7	16.588	97WFVA78214 98WFVA28214	59,981 49,734	14,995 <u>19,431</u>	14,995 <u>19,431</u>
Subtotal CFDA 16.588					34,426	34,426
Direct Program: COPS Fast	Sheriff TTA	16.710	95-CFWX-5076	975,000	97,500	97,500
Federal Forfeiture Program	Sheriff	16.XXX	N/A	72,845	<u>72,845</u>	<u>71,660</u>
SUBTOTAL U.S. DEPARTMENT OF JUSTICE					473,966	440,532
U.S. DEPARTMENT OF TRANSPORTATION						
Passed through Northeast Ohio Areawide Coordinating Agency:						
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		2,346,475	3,007,389
Ohio Department of Transportation Section 18	Trans T89 T89 T89	20.509	RPT-4028-017-991 EHT-0028-098-981 EHTA-0028-099-991 RPT-4028-015-981	91,890 30,714 29,178 142,350	91,890 15,357 29,178 31,804	91,890 15,357 29,178 31,804
Capital Assistance Grant	Trans	20.509	RPT-0028-018-992	115,440	<u>115,440</u>	<u>115,440</u>
Subtotal CFDA 20.509					<u>283,669</u>	<u>283,669</u>
SUBTOTAL U.S. DEPARTMENT OF TRANSPORTATION					2,630,144	3,291,058
U.S. DEPARTMENT OF ENERGY						
Passed through Ohio Department of Development: Weatherization Assistance for Low Income Persons						
	Human Ser S02	81.042	D99-135 D98-135	84,265 56,124	45,175 <u>17,869</u>	32,803 <u>23,941</u>
SUBTOTAL U.S. DEPARTMENT OF ENERGY					63,044	56,744
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Passed through Ohio Emergency Management Agency: Emergency Management Assistance						
	EMA W	83.534	FY99	47,000	<u>47,000</u>	<u>47,000</u>
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					47,000	47,000
U.S. DEPARTMENT OF EDUCATION						
Passed through Ohio Department of Education: Title VI-B, Special Education: Assistance to States for Education of Handicapped Children						
Subtotal	Metz. S03	84.027	065995-6B-SF-00P 065995-6B-SF-99P	83,764 69,084	61,524 <u>15,982</u>	37,552 <u>30,821</u>
		84.027			77,506	68,373
Preschool Grant Section 619 Entitlement	Metz. S03	84.173	065995-PG-S1-2000P 065995-PG-S1-9999P	41,122 41,067	41,122 <u>8,576</u>	31,103 <u>17,966</u>
Subtotal		84.173			49,698	49,069
Total Special Education Cluster					127,204	117,442

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept./ Acct. No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
Passed through Department of Alcohol and Drug Addiction Services - DARE Project	Mental Hth AA	84.186A	28-28832-01-DFSDAR-99-9095 28-28832-01-DFSDAR-00-9095	41,212 42,242	30,909 17,047	30,909 0
Subtotal CFDA 84.186A					47,956	30,909
Passed through Ohio Department of Education: ESEA Title VI Innovative Education Program	Metz. S03	84.298	065995-C2-S1-99	3,717	0	3,717
Subtotal CFDA 84.298					0	3,717
Passed through Ohio Department of Health: Early Intervention Grant	Metz. S03	84.181	FY98-28-1-03-FAN 392 FY99-28-1-03-FAN 392 FY00-28-1-03-FAN 392	39,042 79,183 79,183	13,013 53,010 21,854	0 66,122 17,306
Subtotal CFDA 84.181					87,877	83,428
<b>SUBTOTAL U.S. DEPARTMENT OF EDUCATION</b>					<b>263,037</b>	<b>235,496</b>
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
Passed through the Ohio Department of Development Office of Community Services Passed through WRAAA: HEAP	Aging T88	93.568	FY98	2,959	2,959	1,800
Passed through the Ohio Department of Development: Low Income Home Energy Assistance Block Grant	Human Ser S02	93.568	H99-135 H98-135	22,445 39,868	16,021 13,344	8,652 13,720
		93.568	00-HA-152 99-HA-152	20,979 18,078	6,492 12,121	12,970 23,633
HEAP Crisis Cooling Grant		93.568	99-HC-252	12,100	12,100	7,723
HEAP Winter Emergency Crisis Grant			99-HE-252 00-HE-252	34,000 29,000	8,000 11,000	6,590 12,697
Subtotal CFDA 93.568					82,037	87,785
Community Services Block Grant (C)	Geauga Comm Action Council	93.569	99-925BG	74,703	75,533	65,767
Stripper	Human Ser S02	93.XXX	STR99-135 STR98-135	17,336 11,800	8,906 6,285	2,879 2,120
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
		93.045	CE04921	32,613	3,880	0
Special Programs for Aging - Title III-C	Aging T88	93.045	CE04921	32,613	30,421	32,613
Special Programs for Aging - Title III-C(E)	Aging T88	93.045	FY99	0	16,189	16,189
Subtotal Aging Cluster					166,648	164,960

**GEAUGA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Dept./ Acct. No.	Federal CFDA No.	Grant Number	Award Amount	Federal Receipts	Federal Expenditures
Special Programs for Aging - Title III-F		93.043		1,591	1,591	1,591
Passed through Ohio Department of Mental Retardation: and Developmental Disabilities: Social Services Block Grant	Metz. S03	93.667	FY99 FY00	0 0	47,671 19,474	47,671 19,474
Passed through Ohio Department of Mental Health: Social Services Block Grant	Mental Hth AA	93.667	FY00 FY99	49,558 42,533	12,954 39,554	15,918 0
Subtotal CFDA 93.667					119,653	83,063
Community Plan Block Grant	Mental Hth AA	93.958	FY99 FY00	30,407 30,407	22,805 7,602	0 30,407
HAP Grant	Mental Hth AA	93.958	19-OCS2-BG-9922	32,044	32,044	29,636
Children's Block Grant	Mental Hth AA	93.958	FY99 FY00	4,446 4,446	3,334 1,112	0 4,446
Subtotal CFDA 93.958					66,897	64,489
Medical Assistance Grant	Mental Hth AA	93.778	FY00 FY99	OPEN 324,330	3,036 171,242	107,598 192,462
Passed through the Ohio Department of Alcohol & Drug Addiction Services:						
Drug and Alcohol Medicaid Title XIX	Mental Hth AA	93.778	FY99	69,354	19,862	19,829
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	FY99	0	351,797	351,797
Subtotal CFDA 93.778					545,937	671,686
Substance Abuse Protection and Treatment Block Grant	Mental Hth AA	93.959	FY99 FY00	266,051 266,051	196,685 134,705	143,629 136,062
Subtotal CFDA 93.959					331,390	279,691
<b>SUBTOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>					<b>1,404,877</b>	<b>1,424,031</b>
<b>TOTAL FEDERAL AWARDS</b>					<b>5,152,369</b>	<b>5,817,635</b>

The accompanying notes are an integral part of this schedule.



**GEAUGA COUNTY**  
**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 the Department of Human Services is the subrecipient for them.
- (D) - In 1999, funds received from the Western Reserve Area Agency on Aging (WRAAA) is an in-kind grant for catered meals (CFDA Number 14.228).
- (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 Number 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, 1999, the total amount of loans outstanding was \$2,680,072.

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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, 1999, and have issued our report thereon dated May 24, 2000, in which report we noted, the County made various adjustments to the beginning fund balances and retained earnings. We conducted our audit in accordance with generally accepted auditing standards 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, which we have reported to management of the County in a separate letter dated May 24, 2000.

**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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 1999-61128-001.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also 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 24, 2000.

This report is intended for the information of the audit committee, management, 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 24, 2000



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, 1999. 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 law, 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 generally accepted auditing standards; 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, 1999.

**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 24, 2000.

### **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, 1999, and have issued our report thereon dated May 24, 2000, in which report we noted, the County made various adjustments to the beginning fund balances and 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 purposes 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 of the audit committee, management, 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 24, 2000

**GEAUGA COUNTY  
SCHEDULE OF FINDINGS**

December 31, 1999

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

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>	Yes
(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>	Medical Assistance Program, CFDA #93.778; Highway Planning and Construction Grant, CFDA #20.205
(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

**GEAUGA COUNTY  
SCHEDULE OF FINDINGS**

December 31, 1999

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

**REPORTABLE CONDITION**

Finding Number	1999-61128-001
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During 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

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

None.



Geauga County, Ohio  
Comprehensive Annual Financial Report



For the Year Ended December 31, 1999

## ABOUT THE COVER

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

Pictured is The Silas Tanner House built by Silas Tanner in 1814. Silas and Molly Tanner, along with their five children, journeyed to the Western Reserve settling in what was to become Chester Township. The area was originally known as Wooster and renamed to Chester Township in 1816. The house was donated to the Historical Foundation by a local resident and was moved to the Historical Village on June 1, 1987. The home is open to the public for tours.

Tours are available by appointment.

Chesterland Historical Foundation  
Intersection of State Route 322 and Caves  
P.O. Box 513  
Chesterland, Ohio 44026  
(440) 729-1830

# Geauga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 1999



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, 1999

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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, 1999

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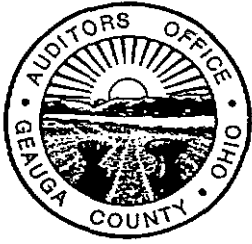
Geauga County, Ohio

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# Tracy A. Jemison, AAS Gauga County Auditor

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May 24, 2000

To the Citizens of Gauga 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 Gauga County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. 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 Gauga 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 Gauga 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

Gauga County was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Gauga," meaning "raccoon," is derived from the Native American language of the area. In 1789, three Connecticut families founded the first settlement in Gauga 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 Gauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

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-

*Proudly serving the residents of Gauga County*



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, the Geauga County Board of Mental Health, Alcohol and Drug Addiction Services, and Geauga County's portion of the Ashtabula and Geauga Counties Consortium of the Joint Training Partnership Act.

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 and five villages 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 Village 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, Gauga County's population is estimated at 89,598 for 1999, which represents a 10.4 percent increase from the 1990 census figure of 81,129. The 1999 unemployment rate for the County was 3.2 percent, while the state and national averages were 3.8 and 3.7 percent respectively. The County's unemployment rate continues to rank Gauga 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 1999, the County Building Regulation Department issued a total of 1,790 building permits with an estimated value upon completion of \$185,757,149. Of this total, 1,479 permits were residential with an estimated value upon completion of \$137,597,085, and 311 were all other classes of property with an estimated value upon completion of \$48,160,064.

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 1999, \$225,000 was loaned to four companies, creating 20 new jobs. The completion of new Route 422 in November 1992 has made the existing industrially zoned areas of the County even more attractive to businesses seeking to locate within the County. Additional off-ramps may be added to the Geauga County area which will open up new opportunities.

## **Major Initiatives**

### **Current Year Projects**

In 1999, several capital and building maintenance projects were completed. In order to relieve the pressure of the continuing space crunch felt by various county offices, buildings at 211 and 231 Main Street were structurally reinforced to allow for increased weight capacity. In addition to structural reinforcements, a new roof was installed on buildings at 231 and 237 Main Street. The County Planning Commission was relocated to 211 Main Street.

The Department of Community Development completed several projects funded by grants. These included widening S.R 422 to include a turning lane and a traffic light in front of the new Great Lakes Cheese facility and installing water lines on Ravenwood Drive in anticipation of the completion of the new water tower planned in 2000. The County completed several water and sewer projects. Among these were the completion of the Valley View Project in Chesterland. Other initiatives included the completion of a new service garage for Water Resources.

The County Auditor completed the real estate valuation reappraisal of more than 48,000 real estate properties in the County. This reappraisal, which is performed every six years and is required by state law, is designed to keep property values current with market values and also disclose any improvements, additions or devaluations since the last triennial update, which had been conducted three years earlier. Fieldwork, which commenced in 1997, requires personal visits to each and every parcel in the County to update all real estate data regarding the land and any buildings located on the parcel. These new real estate valuations produce the tax base for tax year 1999 which will be payable in calendar year 2000.

### **For the Future**

The County has several water and sewer projects in the construction and planning stages. In a joint effort between the Department of Water Resources and the Department of Community Development, a water tower will be constructed in Munson Township. This water tower will replace six existing wells serving various County offices on Ravenwood Drive and also provide water to other businesses in the area. Work will begin on the Pilgrim Village/Bainbrook Wastewater Treatment Plant as well as the Auburn Corners sewer project. Both projects are expected to be completed in the Fall 2000.

Several building maintenance projects are planned for 2000, including roof replacement at the County Home and three buildings at 470 Center Street. Exterior masonry at the County Courthouse and 231 and 237 Main Street are scheduled to be tuck-pointed and sealed. The County has contracted with a design firm to begin design work on the construction of a new County jail. An advisory committee will be formed

to collect information and examine the County's criminal justice processes and needs. It is anticipated that by the end of the year, the County will have engaged a project architect for the jail.

The Department of Community Development in conjunction with Habitat for Humanity plan to construct three new homes in Chagrin Falls Park. Other projects include; down payment assistance for twelve families in the County, rehabilitation of nineteen homes for low income families, a new handicapped accessible grandstand at the fairgrounds, installation of an elevator at the Troy Township Community Center, and a ramp and bathroom at the Youth Home.

The County Auditor plans to have new aerial photos and two foot contours completed for the entire County. The County will be photographed by airplane at a cost of about \$446,000. Improved technology has lowered the cost of obtaining the photos. The last time the County undertook such a project was in 1990 at a cost of \$475,000 for the photos only. The photos and contours are used by the Auditor's Office to help with property assessments and other work that requires personnel to know what a property looks like.

### **Department Focus**

The Geauga County Court Appointed Special Advocate and Guardian Program (CASA), is a court based program which provides trained volunteers appointed by a judge to represent the best interest of abused and neglected children in Juvenile Court proceedings. State law requires that guardians ad litem be appointed in all such proceedings. In 1999, 37 CASA volunteers, supported by two part-time paid staff members, represented 160 children in 75 families. CASA volunteers and paid staff attended 190 court hearings and reviews during the course of 1999. The CASA program currently is able to provide a volunteer for every abuse and neglect case where a guardian ad litem is needed, and also provides guardians ad item for unruly and delinquent cases when deemed appropriate by the Juvenile Court Judge.

CASA volunteers are ordinary citizens from all walks of life with a variety of professional, educational and ethnic backgrounds. No special or legal background is required. Volunteers are selected on the basis of their objectivity, competence and commitment. Volunteers must be at least twenty-one years of age with no prior criminal record. Once accepted, volunteers are trained in courtroom procedure, social service and juvenile court systems, and the special needs of a child who has been abused and neglected. A CASA volunteer spends approximately ten hours doing research and conducting interviews prior to the first court appearance. More complicated cases may take longer. Once initiated into the system, volunteers work approximately ten to fifteen hours a month.

### **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 which 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, 1998 and 1999, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

Revenues	1998 Amount	1999 Amount	Percent of Total	Amount of Change	Percent of Change
Property and Other Taxes	\$13,781,903	\$14,186,347	24.86%	\$404,444	2.93%
Sales Tax	3,933,816	3,843,060	6.73	(90,756)	(2.31)
Permissive Motor Vehicle					
License Tax	463,209	468,851	0.82	5,642	1.22
Charges for Services	4,852,892	5,413,741	9.49	560,849	11.56
Licenses and Permits	143,895	150,930	0.26	7,035	4.89
Fines and Forfeitures	308,915	346,464	0.61	37,549	12.16
Intergovernmental	24,734,253	28,539,856	50.00	3,805,603	15.39
Special Assessments	386,748	271,092	0.47	(115,656)	(29.90)
Interest	1,948,958	1,835,996	3.22	(112,962)	(5.80)
Rentals	171,004	84,225	0.15	(86,779)	(50.75)
Contributions/Donations	77,503	22,930	0.04	(54,573)	(70.41)
Other	1,792,154	1,911,254	3.35	119,100	6.65
Total	\$52,595,250	\$57,074,746	100.00	\$4,479,496	0.09

The increase in Charges for Services revenues of 11.56 percent is related to increased collections of Cost Allocation collections in the General Fund, as well as increased activity by the Auditor, the ADP Board, and Building Department. Fines and forfeitures experienced an increase of 12.16 percent that can be attributed primarily to the increases in the General Fund, Dog and Kennel and the Motor Vehicle Special Revenue Funds.

The increase of 15.39 percent in Intergovernmental revenues is related to the increase in state and federal grant programs. A decrease of 50.75 percent in Rentals is attributed primarily to a decrease in the rental property of the County. Donations experienced a decrease of 70.41 percent that can be attributed to fewer donations received by the County.

The following schedule presents a summary of governmental funds' expenditures for the years ended December 31, 1998 and 1999, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

Expenditures	1998 Amount	1999 Amount	Percent of Total	Amount of Change	Percent of Change
Current:					
General Government:					
Legislative and Executive	\$5,772,722	\$5,919,967	10.13%	\$147,245	2.55%
Judicial	2,103,263	2,195,569	3.75	92,306	4.39
Public Safety	6,666,452	7,380,688	12.62	714,236	10.71
Public Works	4,719,753	4,884,898	8.36	165,145	3.50
Health	3,702,535	3,899,097	6.67	196,562	5.31
Human Services	18,450,583	21,353,674	36.53	2,903,091	15.73
Economic Development and Assistance	5,009	103,184	0.18	98,175	1,959.97
Other	1,156,166	886,741	1.52	(269,425)	(23.30)
Intergovernmental	2,688,601	572,542	0.98	(2,116,059)	(78.70)
Capital Outlay	7,756,495	8,031,969	13.74	275,474	3.55
Debt Service:					
Principal Retirement	691,441	2,572,831	4.40	1,881,390	272.10
Interest and Fiscal Charges	580,676	657,478	1.12	76,802	13.23
Total	<u>\$54,293,696</u>	<u>\$58,458,638</u>	<u>100.00</u>	<u>\$4,164,942</u>	<u>7.67</u>

The increase of 15.73 percent in Human Services is a result of increased expenditures in Mental Retardation and Public Assistance. The increase of 1959.97 percent in Economic Development and Assistance expenditures is related to an increase associated with issuing loans to participants in the Revolving Loan Special Revenue Fund. The increase of 272.10 percent in Principal Retirement and 13.23 percent in Interest and Fiscal Charges can be attributed to the repayment of the library construction note being reported in the Debt Service Fund.

The 23.30 percent decrease in Other expense is associated with a decrease in legal fees. The decrease of 78.70 percent in Intergovernmental expenditures is due to the decrease in note issuance costs associated with the Library.

### General Fund Balance

The fund balance of the General Fund increased from \$4,038,037 to \$4,751,406 during 1999. This fund balance in the General Fund provides the County with the equivalent of 110 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 \$4,576,903, with depreciation expense of \$1,494,159, a net loss of \$511,002, and deficit retained earnings at year end of \$3,147,692. Operating revenues in the Water District Fund totaled \$409,092, with depreciation expense of \$495,422, a net loss of \$399,213, and deficit retained earnings at year end of \$2,137,285. 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, 1999, of \$101,875.

### **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, 1999, assets held in the Trust Fund totaled \$2,077, while assets in Agency Funds totaled \$128,240,714. 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, and Trumbull/Gauga Solid Waste District.

### **Cash Management**

During the year ended December 31, 1999, 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 1999 was \$1,926,805. Interest was received directly by the Workshop in the amount of \$247.

### **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 1999, the Commissioners have designated \$13,289 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 1999, the County retired \$495,000 in general obligation bonds, \$199,661 in special assessment bonds, \$5,000 in revenue bonds, and \$42,366 in OWDA Loans. The County has \$2,340,000 of outstanding general obligation bonds, \$4,732,126 of outstanding special assessment bonds, \$181,000 of outstanding revenue bonds, and \$5,433,751 of outstanding OWDA Loans, and \$4,880,000 of outstanding notes at December 31, 1999. The total overall debt margin at December 31, 1999, was \$40,217,052 with an unvoted total debt margin of \$13,133,803.

### **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 1999, 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, 1998. This was the eighth 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 eighth 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 which conform 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, 1999. 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 Lynn Courtwright, Susan Crook, Jeff Nokes, Michele Merwin and Bob Kolcum, our resident artist.

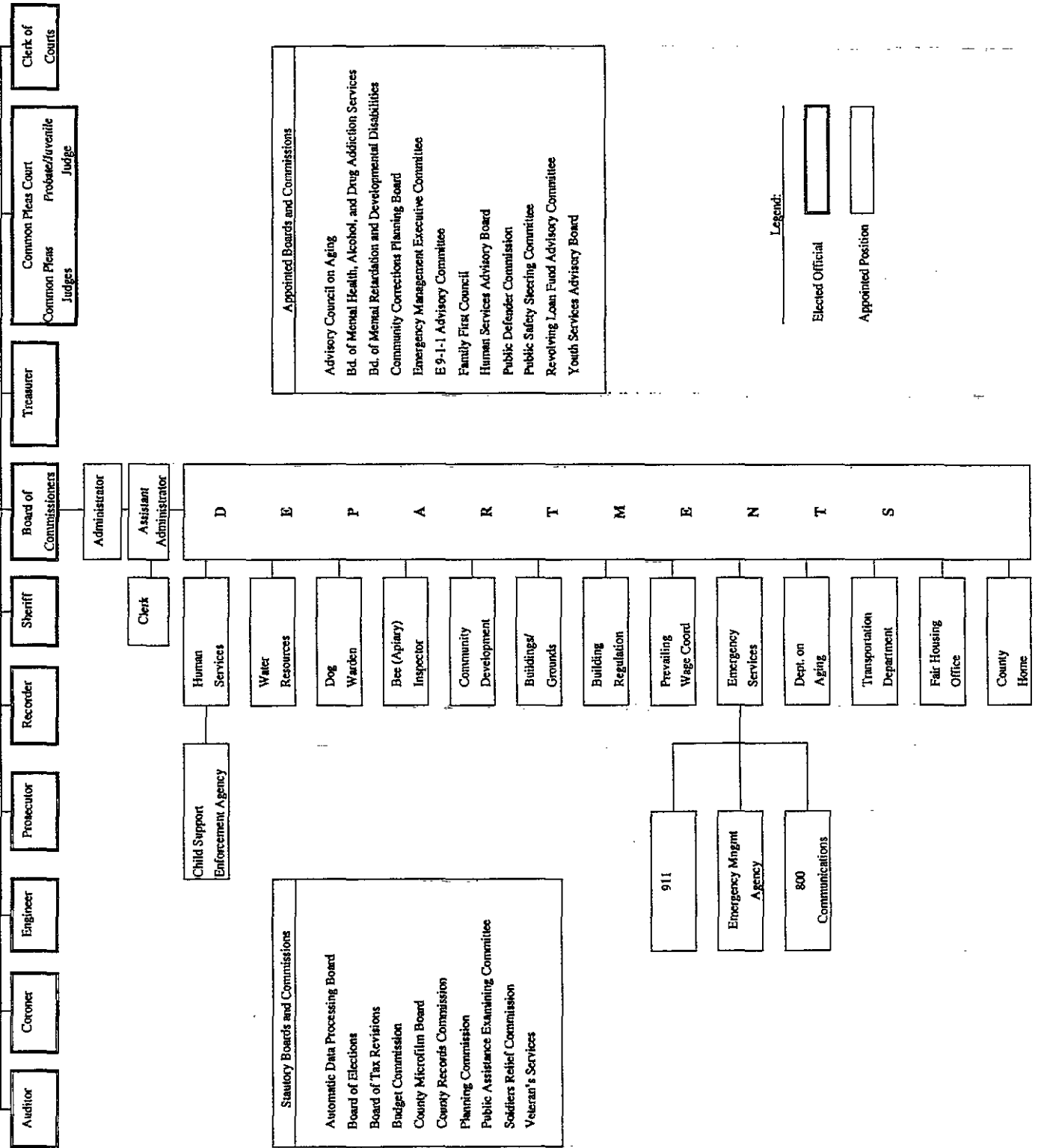
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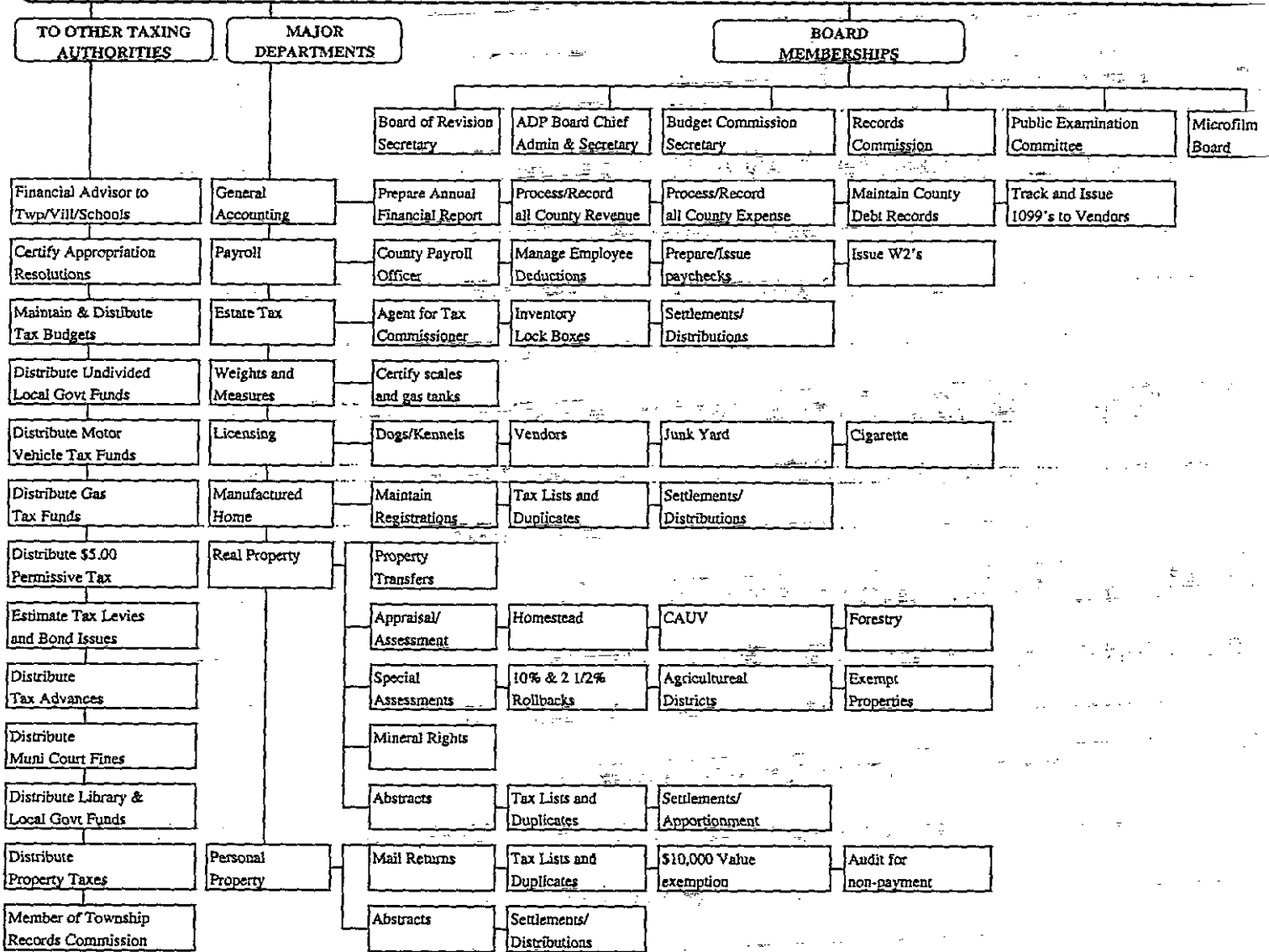
Tracy A. Jemison, AAS  
Gauga County Auditor



# 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, 1999

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, MD.

Engineer

Robert L. Phillips

Prosecuting Attorney

David P. Joyce

Recorder

Catherine Heiden

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, 1998

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.



*Cary Brubaker*  
President

*Jeffrey L. Esler*  
Executive Director

# **Financial Section**



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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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, 1999, 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 generally accepted auditing standards 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, 1999, 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 various adjustments to the beginning fund balances and retained earnings.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2000 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.

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". The signature is written in a cursive style with a large loop at the end.

**Jim Petro**  
Auditor of State

May 24, 2000

# General Purpose Financial Statements



Geauga County, Ohio

Combined Balance Sheet  
All Fund Types, Account Groups and  
Discretely Presented Component Unit  
December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and Other Debits:</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,770,818	\$15,160,111	\$1,155,015	\$2,782,820
Cash and Cash Equivalents in Segregated Accounts	11,794	53,844	0	0
Cash and Cash Equivalents with Fiscal Agent	0	0	13,648	0
Investments in Segregated Accounts Receivables	0	0	33,791	0
Property and Other Taxes Accounts	379,677	30,860	0	0
Special Assessments	70,494	213,326	0	1,242
Accrued Interest	0	9,839	0	0
Loans	48,902	0	633	11,198
Intergovernmental	0	2,680,072	0	0
Due from Other Funds	4,149	665,864	0	247,623
Due from Agency Funds	379,972	31,869	0	0
Property and Other Taxes Special Assessments	3,920,500	7,364,300	505,000	2,660,000
Interfund Receivable	0	0	4,750,747	0
Inventories	352,000	9,600	0	0
Prepaid Items	68,517	442,562	0	0
Fixed Assets (Net, Where Applicable, of Accumulated Depreciation)	56,829	0	0	0
0	0	0	0	0
<b>Other Debits:</b>				
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 General Obligation 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>\$9,063,652</b>	<b>\$26,662,247</b>	<b>\$6,458,834</b>	<b>\$5,702,883</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					
\$3,347,199	\$14,754,177	\$0	\$0	\$40,970,140	\$0	\$40,970,140
0	557,998	0	0	623,636	27,225	650,861
0	0	0	0	13,648	0	13,648
0	0	0	0	33,791	0	33,791
0	105,627,681	0	0	106,038,218	0	106,038,218
139,032	589,420	0	0	1,013,514	42,355	1,055,869
0	6,005,939	0	0	6,015,778	0	6,015,778
13,717	44,573	0	0	119,023	0	119,023
0	0	0	0	2,680,072	0	2,680,072
0	663,003	0	0	1,580,639	0	1,580,639
210	0	0	0	412,051	0	412,051
0	0	0	0	14,449,800	0	14,449,800
0	0	0	0	4,750,747	0	4,750,747
0	0	0	0	361,600	0	361,600
136,502	0	0	0	647,581	13,468	661,049
0	0	0	0	56,829	657	57,486
19,297,047	0	49,955,517	0	69,252,564	23,947	69,276,511
0	0	0	738,304	738,304	0	738,304
0	0	0	451,135	451,135	0	451,135
0	0	0	1,041,696	1,041,696	0	1,041,696
0	0	0	4,280,991	4,280,991	0	4,280,991
0	0	0	3,923,443	3,923,443	0	3,923,443
<u>\$22,933,707</u>	<u>\$128,242,791</u>	<u>\$49,955,517</u>	<u>\$10,435,569</u>	<u>\$259,455,200</u>	<u>\$107,652</u>	<u>\$259,562,852</u>

(Continued)

Geauga County, Ohio

Combined Balance Sheet  
All Fund Types, Account Groups and  
Discretely Presented Component Unit (Continued)  
December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities, Fund Equity and Other Credits:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$42,694	\$143,413	\$0	\$20,924
Contracts Payable	53,654	487,409	0	37,248
Accrued Wages	145,003	251,588	0	0
Compensated Absences Payable	11,339	16,248	0	0
Due to Other Funds	0	255,434	0	0
Due to County Funds				
Property and Other Taxes	0	0	0	0
Special Assessments	0	0	0	0
Interfund Payable	0	61,600	0	300,000
Intergovernmental Payable	139,056	262,617	0	0
Deferred Revenue	3,920,500	7,364,300	5,255,747	2,660,000
Undistributed Monies	0	0	0	0
Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Matured Interest Payable	0	0	13,648	0
Accrued Interest Payable	0	0	0	3,094
Notes Payable	0	0	0	2,700,000
Capital Leases Payable	0	0	0	0
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
OWDA Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>4,312,246</b>	<b>8,842,609</b>	<b>5,269,395</b>	<b>5,721,266</b>
<b>Fund Equity and Other Credits:</b>				
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 (Deficit)				
Reserved for Encumbrances	147,673	1,143,340	0	1,615,369
Reserved for Inventory	68,517	442,562	0	0
Reserved for Loans	0	2,680,072	0	0
Reserved for Unclaimed Monies	101,251	0	0	0
Unreserved				
Designated for Juvenile Detention Center	500,000	0	0	0
Designated for Claims	13,289	0	0	0
Undesignated	3,920,676	13,553,664	1,189,439	(1,633,752)
<b>Total Fund Equity (Deficit) and Other Credits</b>	<b>4,751,406</b>	<b>17,819,638</b>	<b>1,189,439</b>	<b>(18,383)</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$9,063,652</b>	<b>\$26,662,247</b>	<b>\$6,458,834</b>	<b>\$5,702,883</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					
\$48,116	\$33,083	\$0	\$0	\$288,230	\$0	\$288,230
136,666	175,634	0	0	890,611	0	890,611
26,809	54,726	0	0	478,126	5,777	483,903
127,970	0	0	1,128,673	1,284,230	0	1,284,230
0	156,617	0	0	412,051	0	412,051
0	14,449,800	0	0	14,449,800	0	14,449,800
0	4,750,747	0	0	4,750,747	0	4,750,747
0	0	0	0	361,600	0	361,600
24,101	97,989,964	0	758,209	99,173,947	0	99,173,947
0	0	0	0	19,200,547	0	19,200,547
0	9,962,796	0	0	9,962,796	0	9,962,796
0	147,302	0	0	147,302	0	147,302
0	520,045	0	0	520,045	0	520,045
0	0	0	0	13,648	0	13,648
6,429	0	0	0	9,523	0	9,523
180,000	0	0	2,000,000	4,880,000	0	4,880,000
0	0	0	36,561	36,561	0	36,561
560,000	0	0	1,780,000	2,340,000	0	2,340,000
0	0	0	4,732,126	4,732,126	0	4,732,126
181,000	0	0	0	181,000	0	181,000
5,433,751	0	0	0	5,433,751	0	5,433,751
<u>6,724,842</u>	<u>128,240,714</u>	<u>0</u>	<u>10,435,569</u>	<u>169,546,641</u>	<u>5,777</u>	<u>169,552,418</u>
0	0	49,955,517	0	49,955,517	0	49,955,517
21,493,842	0	0	0	21,493,842	0	21,493,842
(5,284,977)	0	0	0	(5,284,977)	101,875	(5,183,102)
0	0	0	0	2,906,382	0	2,906,382
0	0	0	0	511,079	0	511,079
0	0	0	0	2,680,072	0	2,680,072
0	0	0	0	101,251	0	101,251
0	0	0	0	500,000	0	500,000
0	0	0	0	13,289	0	13,289
0	2,077	0	0	17,032,104	0	17,032,104
<u>16,208,865</u>	<u>2,077</u>	<u>49,955,517</u>	<u>0</u>	<u>89,908,559</u>	<u>101,875</u>	<u>90,010,434</u>
<u>\$22,933,707</u>	<u>\$128,242,791</u>	<u>\$49,955,517</u>	<u>\$10,435,569</u>	<u>\$259,455,200</u>	<u>\$107,652</u>	<u>\$259,562,852</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, 1999

	Governmental Fund		
	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Property and Other Taxes	\$4,951,685	\$5,980,357	\$647,197
Sales Tax	3,843,060	0	0
Permissive Motor Vehicle License Tax	0	468,851	0
Charges for Services	2,631,491	2,712,260	0
Licenses and Permits	13,732	137,198	0
Fines and Forfeitures	197,811	148,653	0
Intergovernmental	1,912,726	22,901,773	142,360
Special Assessments	0	0	271,092
Interest	1,533,243	225,197	0
Rentals	84,225	0	0
Contributions/Donations	0	22,930	0
Other	1,019,466	832,524	0
<b>Total Revenues</b>	<b>16,187,439</b>	<b>33,429,743</b>	<b>1,060,649</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Legislative and Executive	4,871,773	1,048,194	0
Judicial	1,739,688	455,881	0
Public Safety	5,583,290	1,797,398	0
Public Works	107,548	4,777,350	0
Health	0	3,899,097	0
Human Services	119,929	21,233,745	0
Economic Development and Assistance	0	103,184	0
Other	886,741	0	0
Intergovernmental	530,626	41,916	0
Capital Outlay	0	0	0
<b>Debt Service:</b>			
Principal Retirement	27,747	15,423	2,529,661
Interest and Fiscal Charges	2,420	1,220	550,634
<b>Total Expenditures</b>	<b>13,869,762</b>	<b>33,373,408</b>	<b>3,080,295</b>
Excess of Revenues Over (Under) Expenditures	<u>2,317,677</u>	<u>56,335</u>	<u>(2,019,646)</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	164,000	1,655,114	417,146
Operating Transfers Out	(1,767,287)	(2,193,582)	(450,000)
Note Proceeds	0	0	2,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>(1,603,287)</b>	<b>(538,468)</b>	<b>1,967,146</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>714,390</u>	<u>(482,133)</u>	<u>(52,500)</u>
Fund Balances (Deficit) at Beginning of Year Restated (See Note 3)	4,038,037	18,283,256	1,241,939
Increase (Decrease) in Reserve for Inventory	(1,021)	18,515	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$4,751,406</b>	<b>\$17,819,638</b>	<b>\$1,189,439</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	
\$2,607,108	\$0	\$14,186,347	
0	0	3,843,060	
0	0	468,851	
69,990	0	5,413,741	
0	0	150,930	
0	0	346,464	
3,582,997	0	28,539,856	
0	0	271,092	
77,556	0	1,835,996	
0	0	84,225	
0	26,851	49,781	
59,264	0	1,911,254	
<u>6,396,915</u>	<u>26,851</u>	<u>57,101,597</u>	
0	0	5,919,967	
0	0	2,195,569	
0	0	7,380,688	
0	0	4,884,898	
0	0	3,899,097	
0	27,202	21,380,876	
0	0	103,184	
0	0	886,741	
0	0	572,542	
8,031,969	0	8,031,969	
0	0	2,572,831	
103,204	0	657,478	
<u>8,135,173</u>	<u>27,202</u>	<u>58,485,840</u>	
<u>(1,738,258)</u>	<u>(351)</u>	<u>(1,384,243)</u>	
2,180,058	0	4,416,318	
(27,251)	0	(4,438,120)	
0	0	2,000,000	
<u>2,152,807</u>	<u>0</u>	<u>1,978,198</u>	
414,549	(351)	593,955	
(432,932)	2,428	23,132,728	
0	0	17,494	
<u>(\$18,383)</u>	<u>\$2,077</u>	<u>\$23,744,177</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, 1999

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$4,893,692	\$4,949,147	\$55,455
Sales Tax	3,700,000	3,803,239	103,239
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	2,555,275	2,616,785	61,510
Licenses and Permits	13,387	13,732	345
Fines and Forfeitures	183,500	195,678	12,178
Intergovernmental	1,870,786	1,909,477	38,691
Special Assessments	0	0	0
Interest	1,850,000	1,858,264	8,264
Rentals	83,554	84,225	671
Contributions/Donations	0	0	0
Other	859,608	866,215	6,607
<b>Total Revenues</b>	<b>16,009,802</b>	<b>16,296,762</b>	<b>286,960</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Legislative and Executive	5,223,878	5,023,715	200,163
Judicial	1,895,518	1,810,033	85,485
Public Safety	5,470,434	5,405,353	65,081
Public Works	114,073	110,402	3,671
Health	0	0	0
Human Services	126,130	123,680	2,450
Economic Development and Assistance	0	0	0
Other	1,286,066	894,735	391,331
Intergovernmental	534,203	530,615	3,588
<b>Debt Service:</b>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>14,650,302</b>	<b>13,898,533</b>	<b>751,769</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,359,500</b>	<b>2,398,229</b>	<b>1,038,729</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	165,000	164,000	(1,000)
Operating Transfers Out	(1,771,766)	(1,767,287)	4,479
Advances In	0	0	0
Advances Out	(352,000)	(352,000)	0
Note Proceeds	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,958,766)</b>	<b>(1,955,287)</b>	<b>3,479</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(599,266)</b>	<b>442,942</b>	<b>1,042,208</b>
Fund Balances at Beginning of Year	3,269,804	3,269,804	0
Unexpended Prior Year Encumbrances	58,830	58,830	0
<b>Fund Balances at End of Year</b>	<b>\$2,729,368</b>	<b>\$3,771,576</b>	<b>\$1,042,208</b>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$5,980,357	\$5,980,357	\$0	\$647,197	\$647,197	\$0
0	0	0	0	0	0
463,500	468,964	5,464	0	0	0
2,655,435	2,612,281	(43,154)	0	0	0
143,500	137,634	(5,866)	0	0	0
78,100	138,421	60,321	0	0	0
21,707,475	22,270,967	563,492	63,827	63,779	(48)
0	0	0	271,210	271,210	0
76,741	100,874	24,133	0	0	0
0	0	0	0	0	0
18,623	18,938	315	0	0	0
1,315,064	1,410,050	94,986	0	0	0
<u>32,438,795</u>	<u>33,138,486</u>	<u>699,691</u>	<u>982,234</u>	<u>982,186</u>	<u>(48)</u>
1,269,443	1,052,261	217,182	0	0	0
661,122	489,157	171,965	0	0	0
2,252,459	1,917,140	335,319	0	0	0
5,185,555	4,706,783	478,772	0	0	0
4,491,098	4,213,739	277,359	0	0	0
21,875,478	21,024,730	850,748	0	0	0
907,741	529,433	378,308	0	0	0
0	0	0	0	0	0
65,000	2,789	62,211	0	0	0
0	0	0	6,149,661	6,139,661	10,000
0	0	0	686,888	656,830	30,058
<u>36,707,896</u>	<u>33,936,032</u>	<u>2,771,864</u>	<u>6,836,549</u>	<u>6,796,491</u>	<u>40,058</u>
<u>(4,269,101)</u>	<u>(797,546)</u>	<u>3,471,555</u>	<u>(5,854,315)</u>	<u>(5,814,305)</u>	<u>40,010</u>
1,770,726	1,655,114	(115,612)	1,331,923	1,331,923	0
(2,291,461)	(2,193,582)	97,879	(450,000)	(450,000)	0
52,000	52,000	0	0	0	0
0	0	0	0	0	0
0	0	0	4,880,000	4,880,000	0
<u>(468,735)</u>	<u>(486,468)</u>	<u>(17,733)</u>	<u>5,761,923</u>	<u>5,761,923</u>	<u>0</u>
(4,737,836)	(1,284,014)	3,453,822	(92,392)	(52,382)	40,010
13,807,404	13,807,404	0	1,196,082	1,196,082	0
667,791	667,791	0	0	0	0
<u>\$9,737,359</u>	<u>\$13,191,181</u>	<u>\$3,453,822</u>	<u>\$1,103,690</u>	<u>\$1,143,700</u>	<u>\$40,010</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, 1999

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,607,108	\$2,607,108	\$0
Sales Tax	0	0	0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	70,765	70,831	66
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	3,354,368	3,338,707	(15,661)
Special Assessments	0	0	0
Interest	78,101	77,532	(569)
Rentals	0	0	0
Contributions/Donations	0	0	0
Other	59,248	59,272	24
<b>Total Revenues</b>	<b>6,169,590</b>	<b>6,153,450</b>	<b>(16,140)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Legislative and Executive	0	0	0
Judicial	66,270	49,490	16,780
Public Safety	0	0	0
Public Works	8,618,440	7,612,587	1,005,853
Health	0	0	0
Human Services	183,650	183,650	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Intergovernmental	0	0	0
<b>Debt Service:</b>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>8,868,360</b>	<b>7,845,727</b>	<b>1,022,633</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,698,770)</b>	<b>(1,692,277)</b>	<b>1,006,493</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	1,699,767	1,649,767	(50,000)
Operating Transfers Out	(118,409)	(104,660)	13,749
Advances In	300,000	300,000	0
Advances Out	0	0	0
Note Proceeds	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,881,358</b>	<b>1,845,107</b>	<b>(36,251)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(817,412)</b>	<b>152,830</b>	<b>970,242</b>
Fund Balances at Beginning of Year	1,736,731	1,736,731	0
Unexpended Prior Year Encumbrances	35,789	35,789	0
<b>Fund Balances at End of Year</b>	<b>\$955,108</b>	<b>\$1,925,350</b>	<b>\$970,242</b>

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

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$14,128,354	\$14,183,809	\$55,455
3,700,000	3,803,239	103,239
463,500	468,964	5,464
5,281,475	5,299,897	18,422
156,887	151,366	(5,521)
261,600	334,099	72,499
26,996,456	27,582,930	586,474
271,210	271,210	0
2,004,842	2,036,670	31,828
83,554	84,225	671
18,623	18,938	315
2,233,920	2,335,537	101,617
<u>55,600,421</u>	<u>56,570,884</u>	<u>970,463</u>
6,493,321	6,075,976	417,345
2,622,910	2,348,680	274,230
7,722,893	7,322,493	400,400
13,918,068	12,429,772	1,488,296
4,491,098	4,213,739	277,359
22,185,258	21,332,060	853,198
907,741	529,433	378,308
1,286,066	894,735	391,331
599,203	533,404	65,799
6,149,661	6,139,661	10,000
686,888	656,830	30,058
<u>67,063,107</u>	<u>62,476,783</u>	<u>4,586,324</u>
<u>(11,462,686)</u>	<u>(5,905,899)</u>	<u>5,556,787</u>
4,967,416	4,800,804	(166,612)
(4,631,636)	(4,515,529)	116,107
352,000	352,000	0
(352,000)	(352,000)	0
4,880,000	4,880,000	0
<u>5,215,780</u>	<u>5,165,275</u>	<u>(50,505)</u>
(6,246,906)	(740,624)	5,506,282
20,010,021	20,010,021	0
762,410	762,410	0
<u>\$14,525,525</u>	<u>\$20,031,807</u>	<u>\$5,506,282</u>

Geauga County, Ohio

Combined Statement of Revenues, Expenses and  
Changes in Retained Earnings  
Proprietary Fund Type and  
Discretely Presented Component Unit  
For the Year Ended December 31, 1999

	Enterprise	Component Unit	Totals (Memorandum Only) Reporting Entity
<b>Operating Revenues:</b>			
Charges for Services	\$3,664,934	\$145,522	\$3,810,456
Other	1,321,061	0	1,321,061
<b>Total Operating Revenues</b>	<b>4,985,995</b>	<b>145,522</b>	<b>5,131,517</b>
<b>Operating Expenses:</b>			
Personal Services	1,664,194	135,283	1,799,477
Materials and Supplies	283,147	8,171	291,318
Contract Services	1,345,044	11,014	1,356,058
Other	382,119	811	382,930
Depreciation	1,989,581	6,377	1,995,958
<b>Total Operating Expenses</b>	<b>5,664,085</b>	<b>161,656</b>	<b>5,825,741</b>
<b>Operating Loss</b>	<b>(678,090)</b>	<b>(16,134)</b>	<b>(694,224)</b>
<b>Non-Operating Revenues (Expenses):</b>			
Interest	90,809	247	91,056
Contributions/Donations	0	2,329	2,329
Interest and Fiscal Charges	(106,775)	0	(106,775)
Loss on the Disposal of Fixed Assets	(237,961)	0	(237,961)
Other	0	(196)	(196)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(253,927)</b>	<b>2,380</b>	<b>(251,547)</b>
<b>Loss Before Operating Transfers</b>	<b>(932,017)</b>	<b>(13,754)</b>	<b>(945,771)</b>
Operating Transfers In	906,802	0	906,802
Operating Transfers Out	(885,000)	0	(885,000)
<b>Net Loss</b>	<b>(910,215)</b>	<b>(13,754)</b>	<b>(923,969)</b>
Depreciation on Fixed Assets Acquired by Capital Grants	176,074	0	176,074
Retained Earnings (Deficit) at Beginning of Year - Restated (See Note 3)	(4,550,836)	115,629	(4,435,207)
<b>Retained Earnings (Deficit) at End of Year</b>	<b>(\$5,284,977)</b>	<b>\$101,875</b>	<b>(\$5,183,102)</b>

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, 1999

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$3,497,267	\$3,697,678	\$200,411
Interest	85,097	83,703	(1,394)
Tap-in Fees	850,346	850,346	0
Other	4,290,382	1,321,061	(2,969,321)
OWDA Note Proceeds	10,313,136	5,476,117	(4,837,019)
<b>Total Revenues</b>	<b>19,036,228</b>	<b>11,428,905</b>	<b>(7,607,323)</b>
<b>Expenses:</b>			
Personal Services	1,768,425	1,729,019	39,406
Materials and Supplies	356,500	286,154	70,346
Contract Services	1,515,165	1,359,180	155,985
Other	468,422	390,429	77,993
Capital Outlay	16,174,006	14,809,139	1,364,867
Debt Service:			
Principal	47,500	42,366	5,134
Interest and Fiscal Charges	32,700	29,497	3,203
<b>Total Expenses</b>	<b>20,362,718</b>	<b>18,645,784</b>	<b>1,716,934</b>
Excess of Revenues Under Expenses	(1,326,490)	(7,216,879)	(5,890,389)
Operating Transfers In	806,802	906,802	100,000
Operating Transfers Out	(1,243,594)	(1,192,077)	51,517
Excess of Revenues Under Expenses and Operating Transfers	(1,763,282)	(7,502,154)	(5,738,872)
Fund Equity (Deficit) at Beginning of Year	(2,259,266)	(2,259,266)	0
Unexpended Prior Year Encumbrances	5,476,424	5,476,424	0
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$1,453,876</b>	<b>(\$4,284,996)</b>	<b>(\$5,738,872)</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, 1999

	<u>Enterprise</u>	<u>Component Unit</u>		<u>Totals (Memorandum Only) Reporting Entity</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$3,697,678	\$203,680		\$3,901,358
Cash Payments to Suppliers for Goods and Services	(1,535,714)	(91,375)		(1,627,089)
Cash Payments to Employees for Services	(1,729,019)	(127,529)		(1,856,548)
Other Operating Revenue	1,321,061	0		1,321,061
Other Operating Expense	(382,119)	0		(382,119)
<b>Net Cash Provided by (Used for)</b>				
Operating Activities	<u>1,371,887</u>	<u>(15,224)</u>		<u>1,356,663</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers In	906,802	0		906,802
Operating Transfers Out	(885,000)	0		(885,000)
Donations	0	2,133		2,133
<b>Net Cash Provided by Noncapital</b>				
Financing Activities	<u>21,802</u>	<u>2,133</u>		<u>23,935</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(7,572,974)	(2,257)		(7,575,231)
Principal Paid on Notes	(240,000)	0		(240,000)
Principal Paid on Bonds	(170,000)	0		(170,000)
Principal Paid on OWDA Loans	(42,366)	0		(42,366)
Interest Paid on Notes	(7,189)	0		(7,189)
Interest Paid on Bonds	(69,888)	0		(69,888)
Interest Paid on OWDA Loans	(29,497)	0		(29,497)
Proceeds from Sale of Notes	180,000	0		180,000
Proceeds of OWDA Loans	5,476,117	0		5,476,117
Capital Contributed by Customers - Tap-in Fees	850,346	0		850,346
<b>Net Cash Used for Capital and Related</b>				
Financing Activities	<u>(1,625,451)</u>	<u>(2,257)</u>		<u>(1,627,708)</u>
Cash Flows from Investing Activities:				
Interest on Investments	83,703	247		83,950
<b>Net Cash Provided by Investing Activities</b>	<u>83,703</u>	<u>247</u>		<u>83,950</u>
<b>Net Decrease in Cash and Cash Equivalents</b>	<u>(148,059)</u>	<u>(15,101)</u>		<u>(163,160)</u>
Cash and Cash Equivalents at Beginning of Year	3,495,258	42,326		3,537,584
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$3,347,199</u>	<u>\$27,225</u>		<u>\$3,374,424</u>

(Continued)

Geauga County, Ohio

Combined Statement of Cash Flows  
 Proprietary Fund Type and  
 Discretely Presented Component Unit (Continued)  
 For the Year Ended December 31, 1999

	Enterprise	Component Unit	Totals (Memorandum Only) Reporting Entity
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Operating Loss	(\$678,090)	(\$16,134)	(\$694,224)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	1,989,581	6,377	1,995,958
Changes in Assets and Liabilities:			
Increase (Decrease) in Accounts Receivable:	27,754	(6,657)	21,097
Decrease in Due From Other Funds	4,990	0	4,990
Increase in Inventories	13,220	1,219	14,439
Decrease in Prepaid Items	0	188	188
Increase in Accounts Payable	11,418	1,951	13,369
Increase in Contracts Payable	97,506	0	97,506
Decrease in Accrued Wages	(42,772)	(2,168)	(44,940)
Decrease in Compensated Absences Payable	(13,293)	0	(13,293)
Decrease in Intergovernmental Payable	(38,427)	0	(38,427)
Total Adjustments	2,049,977	910	2,050,887
Net Cash Provided by (Used for) Operating Activities	<u>\$1,371,887</u>	<u>(\$15,224)</u>	<u>\$1,356,663</u>

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, 1999

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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 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, Alcohol and Drug Addiction Services and the Ashtabula Geauga County Joint Training Partnership Act 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, 1999

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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 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 nor 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.

**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



## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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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  
Gauga/Trumbull Solid Waste District  
Portage - Gauga Juvenile Detention and Rehabilitation Center  
County Risk Sharing Authority  
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan  
Gauga County Public Library  
Gauga County Park District  
Northeast Ohio Areawide Coordinating Agency  
Gauga 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 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.

Geauga County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 1999

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**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.

**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.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

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**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:

**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.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

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**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. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (See Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

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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 proprietary fund type and 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 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, the Ashtabula Geauga Joint Training Partnership Special Revenue 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 on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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**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 budget figures that appear in the statements of budgetary comparisons represent 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 expenditures plus encumbrances from exceeding appropriations at the fund, department and/or 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 1999, investments were limited to STAROhio, U.S. Treasury Bills, Manuscript Bonds, and Federal Agency securities.

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

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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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, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$1,533,243 which includes \$1,364,261 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 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, 1999 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.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

### 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. 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 \$500. 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 not capitalized or reported, as these assets are immovable and of value only to the County.

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 1999, interest costs incurred on construction projects in proprietary funds were not material.



## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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#### 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. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

#### K. 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 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.

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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

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.

#### L. Contributed Capital

Contributed capital represents resources provided 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.

#### M. 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 for the Portage/Geauga Juvenile Detention Center construction.

#### N. 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.

Geauga County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 1999

O. 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.

P. 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 column on statements which do not include a component unit have no additional caption.

Note 3. Restated Fund Balances/Retained Earnings

Restatements were made in the Special Revenue, Debt Service, Capital Projects and Enterprise Funds. The effect of these changes on the excess of revenues and other financing sources over (under) expense and other uses/net loss as previously reported for the year ended December 31, 1998 is as follows:

	<u>Special Revenue</u>	<u>Enterprise</u>
Excess/Net Loss as previously reported	\$1,475,605	(\$167,096)
Restatement for Fixed Assets	0	2,029,581
Restatement for Loans Receivable	<u>(241,970)</u>	<u>0</u>
Restated amounts for the year ended December 31, 1998	<u>\$1,233,635</u>	<u>\$1,862,485</u>

The above changes had the following effects on fund balance/retained earnings as it was previously reported as of December 31, 1998.

Geauga County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 1999

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>
Fund Balances/Retained Earnings as previously reported	\$18,525,226	\$1,174,727	(\$65,930)	(\$6,580,417)
Restatement for Cash	0	67,212	(367,002)	0
Restatement for Fixed Assets	0	0	0	2,029,581
Restatement for Loans Receivable	(241,970)	0	0	0
Restated amounts as of December 31, 1998	<u>\$18,283,256</u>	<u>\$1,241,939</u>	<u>(\$432,932)</u>	<u>(\$4,550,836)</u>

The general fixed assets account group total assets increased from \$48,017,800 to \$48,707,549 as of December 31, 1998, due to the restatement for fixed assets.

**Note 4. Compliance and Accountability**

The following funds had a deficit fund balance or retained earnings as of December 31, 1999:

	<u>Deficit Fund Balance/Retained Earnings</u>
Special Revenue Funds:	
Transportation Administration	\$137,688
Capital Projects Funds:	
Permanent Improvement	187,679
Construction	1,458,021
Enterprise Funds:	
Water Resources	3,147,692
Water District	2,137,285

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

The deficits in the Capital Projects Funds 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.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

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### 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.

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,

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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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;
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. Deposits

At year-end, the carrying value of the County's deposits was \$2,008,493 and the bank balance was \$3,362,341. \$359,620 of the bank balance was covered by federal depository insurance. \$3,002,721 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.

#### B. 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.

Geauga County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 1999

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

	Category 1	Category 3	Fair Value
Federal Home Loan Bank Notes	\$8,441,411	\$1,932,370	\$10,373,781
Federal Home Loan Mortgage Corporation Notes	2,558,589	5,308,301	7,866,890
Federal National Mortgage Association Notes	0	1,984,720	1,984,720
Investment in Geauga County Manuscript Bond	33,791	0	33,791
U.S. Treasury Bills	996,820	0	996,820
Federal Farm Credit Bank Notes	1,993,210	5,883,510	7,876,720
	<u>\$14,023,821</u>	<u>\$15,108,901</u>	
Investment in State Treasurer's Investment Pool			10,500,000
Total Investments			<u>\$39,632,722</u>

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. A 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	\$41,607,424	\$33,791
Investments of the Cash Management Pool:		
Federal Agencies Securities		
Federal Home Loan Bank	(10,373,781)	10,373,781
Federal Home Loan Mortgage Corp	(7,866,890)	7,866,890
Federal National Mortgage Assoc	(1,984,720)	1,984,720
U.S. Treasury Bills	(996,820)	996,820
State Treasurer's Investment Pool	(10,500,000)	10,500,000
Federal Farm Credit Bank Notes	(7,876,720)	7,876,720
GASB Statement 3	<u>\$2,008,493</u>	<u>\$39,632,722</u>

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

### Component Unit

At year end, the carrying amount of Metzenbaum Sheltered Industries Workshop's deposits was \$27,225 and the bank balance was \$36,067. 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.

### 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 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

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. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999, was \$9.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$ 1,671,986,520
Public Utility Personal Property	98,493,930
Tangible Personal Property	135,069,480
Total Assessed Value	<u>\$ 1,905,549,930</u>



## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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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, 1999. 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 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

#### **Note 7. Permissive Sales and Use Tax**

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners' resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Sales and use tax revenue in 1999 amounted to \$3,843,060, credited to the General Fund.

#### **Note 8. Receivables**

Receivables at December 31, 1999, 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.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
General Fund	
Property Transfer Tax	\$4,149
Total	4,149
Special Revenue Funds	
Motor Vehicle License - Tax	221,293
Child Support - State Underfunding	200,000
Aging - Grant	4,336
Drug Law Enforcement - Fines	235
Public Assistance	240,000
Total	665,864
Capital Project Fund.	
Road and Bridge	247,623
Total	247,623
Agency Funds	
Undivided Library and Local Government	302,971
Undivided Local Government	169,765
Undivided Township Gas	65,437
Undivided Local Government Revenue Asst	53,005
Undivided Public Housing	29,791
Hotel/Motel Excise Tax	5,870
Emergency Management Agency	36,164
Total	663,003
Grand Total	\$1,580,639

Geauga County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 1999

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**Note 9. Federal Food Stamp Program**

The County's Department of Human Services (Welfare) 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, Human 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. The federal food stamp activity for the year ending December 31, 1999 is as follows:

Balance at beginning of year	\$49,775
Amount received for distribution	207,000
Amount distributed to entitled recipients	<u>(249,712)</u>
Balance at end of year	<u>\$7,063</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 five villages 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 Village 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 1999, the County contributed \$8,924 which represents five percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

**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

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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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 1999, the County contributed \$289,955, which represents twenty four 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 1999. 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 1999, the County contributed \$240,986 to the Center, which represents 16.63 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

### Note 11. Public Entity Risk Pools

#### A. County Risk Sharing Authority

The County Risk Sharing Authority, Inc. (CORSAs) is a public entity risk sharing pool among forty-nine counties in Ohio. CORSAs was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSAs 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 CORSAs.

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability 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 1999 was \$242,868.

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

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

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

## **Note 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 1999.

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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#### **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 1999.

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

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

Northeast Ohio Areawide Coordinating Agency (NOACA) 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 1999, the County contributed \$11,600, which represents .2 percent of total contributions.

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

Gauga 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 and four appointed by the Authority, 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 1999, the County contributed \$20,000, which represents ten percent of total contributions.

##### **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 1999, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements

December 31, 1999

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### Note 14. Related Party Transactions

During 1999, 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 \$1,273,287.

### 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.

### Note 16. Fixed Assets

A summary of the Enterprise funds' and the Workshop's fixed assets at December 31, 1999, follows:

	Enterprise	Component Unit
Land	\$326,575	\$0
Buildings and Improvements	7,579,428	0
Equipment	1,618,331	132,555
Vehicles	987,475	0
Water and Waste Water Lines	20,184,726	0
Construction in Progress	1,408,385	0
Total	32,104,920	132,555
Less Accumulated Depreciation:	(12,807,873)	(108,608)
Total	<u>\$19,297,047</u>	<u>\$23,947</u>

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

A summary of the changes in General Fixed Assets for the year ending December 31, 1999, follows:

	Balance 01/01/1999	Additions	Deletions	Balance 12/31/1999
Land	\$2,771,784	\$0	\$0	\$2,771,784
Buildings and Improvements	28,886,539	2,549,518	955	31,435,102
Vehicles and Equipment	15,594,356	1,456,123	1,301,848	15,748,631
Construction in Progress	1,454,870	0	1,454,870	0
Totals	<u>\$48,707,549</u>	<u>\$4,005,641</u>	<u>\$2,757,673</u>	<u>\$49,955,517</u>

### 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, \$13,289 of the general fund balance has been designated to pay general liability claims.

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 1999, 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.



# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

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.

For 1999, 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 full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system 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 which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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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 and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$2,510,084, \$1,759,109, and \$1,673,347, respectively. The full amount has been contributed for 1998 and 1997. 79.38 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

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

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled 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 basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit 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. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July 1, 1998, the portion used to fund pension obligations was 10.5 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 for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$187,537, \$127,224, and \$132,905, respectively. The full amount has been contributed for 1998 and 1997. 98.9 percent has been contributed for 1999 with the remainder being reported as a fund liability.

### **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 to primary survivor recipients of such retirants. 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. 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 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

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Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$778,033.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equaled 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

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

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (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. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary 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. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County this amount equaled \$473,010 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8 percent of covered payroll. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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#### **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, 1999, the liability for compensated absences was \$1,284,230 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.

#### **Note 21. Capitalized Leases - Lessee Disclosure**

The County entered into capital leases for the acquisition of copying equipment, telephone equipment, computer equipment, a vehicle and office space. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statement for the governmental funds. These expenditures are reflected as program/function expenditures on a budgetary basis. General fixed assets acquired by lease have been capitalized in the General Fixed Assets Account Group in the amount of \$3,188,467 which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the General Long-term Obligations Account Group.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 1999:

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

Year Ending	Amount
2000	\$29,469
2001	8,623
Total Minimum Lease Payments	38,092
Less: Amount Representing Interest	(1,531)
Present Value of Minimum Lease Payments	\$36,561

### Note 22. Construction Commitments

As of December 31, 1999, the County had contractual commitments for various capital projects. The County is reporting construction in progress for amounts already expended for these projects at December 31, 1999, which is reflected in the enterprise fund.

Projects	Purchase Commitments	Construction in Progress	Remaining on Contracts
Sewer Improvements	\$3,734,447	\$1,408,385	\$2,326,062

### Note 23. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 1999, follows:

Fund	Balance 1/1/99	Issued	Retired	Balance 12/31/99
Capital Projects Funds:				
Construction:				
Human Services Improvements 3.38%	\$2,300,000	\$2,250,000	\$2,300,000	\$2,250,000
Permanent Improvement:				
County Facilities Improvements 3.38%	900,000	450,000	900,000	450,000
Enterprise Fund:				
Sewer Planning - Newbury 3.97%	50,000	0	50,000	0
Sewer Planning - Auburn 4.34%	90,000	80,000	90,000	80,000
Valley View Sewer Project 4.00%	100,000	100,000	100,000	100,000
Total	\$3,440,000	\$2,880,000	\$3,440,000	\$2,880,000

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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 24. Long-Term Debt

Changes in the County's long-term obligations during the year ended December 31, 1999, consist of the following:

	Outstanding 12/31/1998	Additions	Deductions	Outstanding 12/31/1999
<b>Enterprise Fund:</b>				
(To be paid from enterprise revenue)				
<b>General Obligation Bonds:</b>				
Sanitary Sewer Improvements 1990 6.5%	\$205,000	\$0	\$100,000	\$105,000
Sewer - McFarland 1983 9%	520,000	0	65,000	455,000
<b>Revenue Bond</b>				
Burton Lakes 1981 5%	186,000	0	5,000	181,000
<b>OWDA Loans</b>				
Chagrin Heights Sewer 4.16%	0	677,066	42,366	634,700
Bellwood Sewer 3.50%	0	1,068,771	0	1,068,771
Valley View Sewer 3.50%	0	3,730,280		3,730,280
<b>Total Enterprise</b>	<b>911,000</b>	<b>5,476,117</b>	<b>212,366</b>	<b>6,174,751</b>
<b>General Long-Term Obligations:</b>				
<b>Capital Leases</b>				
<b>General Fund</b>				
Board of Elections - Canon Copier	2,578	0	2,197	381
Clerk of Courts - Toshiba Copier	10,119	0	3,731	6,388
Microfilm Board - Toshiba Copier	5,313	0	3,124	2,189
Planning Commission - Tosh Copier	3,985	0	2,959	1,026
Prosecutor - Toshiba Copier	20,741	0	8,536	12,205
Sheriff - Van	9,073	0	7,200	1,873
<b>Special Revenue Fund</b>				
Co Recorder Micrograph - Copier	4,264	0	1,494	2,770
Mental Retardation - Caravan	2,169	0	2,169	0
Mental Retardation - Minoita Copier	5,641	0	2,736	2,905
Mental Retardation - Canon Copier	2,072	0	2,072	0
Mental Retardation - Sharp Copier	2,180	0	2,180	0
Motor Vehicle - Toshiba Copier	11,596	0	4,772	6,824
<b>Total Capital Leases</b>	<b>79,731</b>	<b>0</b>	<b>43,170</b>	<b>36,561</b>

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

	Outstanding 12/31/1998	Additions	Deductions	Outstanding 12/31/1999
Compensated Absences	\$695,995	\$432,678		\$1,128,673
Intergovernmental Payable	906,613	758,209	906,613	758,209
General Obligation Bonds:				
County Building Construction 1983 9%	75,000	0	15,000	60,000
County Various Purpose 1990 6.5%	330,000	0	160,000	170,000
Highway Engineer Garage/Storage 1992 5.5%	1,705,000	0	155,000	1,550,000
<b>Total General Obligation</b>	<b>2,110,000</b>	<b>0</b>	<b>330,000</b>	<b>1,780,000</b>
Special Assessment Bonds:				
Sewer - McFarland 1979 7.1%	32,000	0	16,000	16,000
Sewer - McFarland 1980 7.5%	60,000	0	30,000	30,000
Sewer - Aquilla 1984 5%	192,346	0	7,700	184,646
Sewer - Aquilla 1984 8.4%	4,004	0	154	3,850
Sewer - Improvement 1993 2.7%	1,640,000	0	75,000	1,565,000
Sewer - Chagrin Falls Park 1994 5.3%	508,871	0	5,032	503,839
Sewer - Bainbridge 1995 3.9%	2,455,000	0	60,000	2,395,000
Burton Heights Boulevard 1995 5%	39,566	0	5,775	33,791
<b>Total Special Assessments</b>	<b>4,931,787</b>	<b>0</b>	<b>199,661</b>	<b>4,732,126</b>
Notes Payable	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total General Long-Term Obligations</b>	<b>\$10,724,126</b>	<b>\$3,190,887</b>	<b>\$3,479,444</b>	<b>\$10,435,569</b>

The Revenue Bond and the Enterprise Fund General Obligation Bonds 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, Chagrin Heights and Bellwood OWDA loans; however, since the loans have not been finalized, repayment schedules are not included in the schedule of debt service requirements.

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

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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 group and will be paid from the Debt Service Fund. The note matures on March 9, 2000 (See Note 29). 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 1998 and collected in 1999.

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	Totals
2000	\$555,612	\$14,050	\$469,170	\$1,038,832
2001	368,937	13,800	453,643	836,380
2002-2006	1,682,842	68,200	2,268,476	4,019,519
2007-2011	249,335	69,200	2,230,750	2,549,284
2012-2016	0	69,050	1,490,403	1,559,453
2017-2021	0	68,150	207,954	276,104
2022-2026	0	0	175,640	175,640
2027-2031	0	0	158,738	158,738
2032-2034	0	0	95,213	95,213
Totals	<u>\$2,856,726</u>	<u>\$302,450</u>	<u>\$7,549,987</u>	<u>\$10,709,163</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, 1999, are an overall debt margin of \$40,217,052; and an unvoted debt margin of \$13,133,803.



Geauga County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 1999

**Note 25. Interfund Transactions**

Interfund balances at December 31, 1999, consist of the following individual fund billings:

	<u>Due From</u>	<u>Due To</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$379,972	\$0	\$352,000	\$0
Special Revenue Funds:				
Aging	0	16,612	0	0
911	0	26,664	0	0
Community Development Administration	0	51,904	0	0
Human Services	0	9,195	0	0
Youth Center	0	0	9,600	0
Mental Health	8,854	1,447	0	0
Public Assistance	0	26,361	0	0
Transportation Administration	23,015	123,176	0	52,000
Highway Department	0	75	0	0
Youth Subsidy	0	0	0	9,600
Total Special Revenue Funds	<u>31,869</u>	<u>255,434</u>	<u>9,600</u>	<u>61,600</u>
Capital Project Fund				
Construction	0	0	0	300,000
Enterprise Fund				
Water District	210	0	0	0
Agency Funds:				
Emergency Management Agency	0	132,021	0	0
Geauga/Trumbull Solid Waste Dist.	0	18,596	0	0
Health District	0	1,250	0	0
Family First	0	4,750	0	0
Total Agency Funds	<u>0</u>	<u>156,617</u>	<u>0</u>	<u>0</u>
Totals	<u>\$412,051</u>	<u>\$412,051</u>	<u>\$361,600</u>	<u>\$361,600</u>

**Note 26. 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, 1999, for each fund and for the Workshop is as follows:

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

	Water Resources	Water District	Total Primary Government	Component Unit	Total Reporting Entity
Operating Revenues	\$4,576,903	\$409,092	\$4,985,995	\$145,522	\$5,131,517
Depreciation Expense	1,494,159	495,422	1,989,581	6,377	1,995,958
Operating Loss	(279,440)	(398,650)	(678,090)	(16,134)	(694,224)
Operating Transfers	21,802	0	21,802	0	21,802
Net Loss	(511,002)	(399,213)	(910,215)	(13,754)	(923,967)
Current Capital Contributions	848,696	1,650	850,346	0	850,346
Property, Plant and Equipment					
Additions	7,510,768	62,206	7,572,974	2,257	7,575,231
Deletions	237,398	563	237,961	0	237,961
Net Working Capital	2,665,102	375,437	3,040,539	77,928	3,118,467
Total Assets	20,275,300	2,658,407	22,933,707	107,652	23,041,359
Bonds and Other Long- Term Liabilities					
Payable from Revenue	6,120,538	8,183	6,128,721	0	6,128,721
Total Equity	13,569,987	2,638,878	16,208,865	101,875	16,310,740
Encumbrance Outstanding at December 31, 1999	7,594,339	37,805	7,632,144	0	7,632,144

### Note 27. Contributed Capital

Changes to the Enterprise Funds' contributed capital for the year ended December 31, 1999, are as follows:

	Water Resources	Water District	Totals
Contributed Capital December 31, 1998	\$16,045,057	\$4,774,513	\$20,819,570
Add: Tap-in Fees	848,696	1,650	850,346
Less: Depreciation on Assets			
Acquired by Capital Grants	(176,074)	0	(176,074)
Contributed Capital December 31, 1999	<u>\$16,717,679</u>	<u>\$4,776,163</u>	<u>\$21,493,842</u>

## Geauga County, Ohio

### Notes to the General Purpose Financial Statements December 31, 1999

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#### **Note 28. 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.

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).

Geauga County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 1999

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	\$714,390	(\$482,133)	(\$52,500)	\$414,549	(\$351)
Net Adjustment for Revenue Accruals	(127,240)	(851,431)	(78,473)	(166,056)	0
Note Proceeds	0	0	2,880,000	0	0
Loan Repayments	0	560,174	0	0	0
Advances In	0	52,000	0	300,000	0
Decrease in Investments To Fair Value	236,563	0	0	0	0
Perspective Differences:					
Transfers for Debt					
Retirement	0	0	914,787	(607,700)	0
Interest and Fiscal Charges	0	0	(106,196)	103,204	0
Principal Retirement	0	0	(3,610,000)	0	0
Loans Issued	0	(224,466)	0	0	0
Net Adjustment for Expenditure Accrual	(210,582)	232,169	0	(98,663)	0
Advances Out	(352,000)	0	0	0	0
Excess of Revenues and Other Financing Sources Over Exp- enditures and Other Financing Uses - Non-Budgeted Funds	0	0	0	0	351
Expenditures Against Prior Year Encumbrances	415,673	1,398,603	0	1,064,966	0
Encumbrances Outstanding at Year - End	(233,862)	(1,968,930)	0	(857,470)	0
Budget Basis	<u>\$442,942</u>	<u>(\$1,284,014)</u>	<u>(\$52,382)</u>	<u>\$152,830</u>	<u>\$0</u>

# Geauga County, Ohio

## Notes to the General Purpose Financial Statements December 31, 1999

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

	Enterprise	Component Unit	Total Reporting Entity
GAAP Basis	(\$910,215)	(\$13,754)	(\$923,969)
Net Adjustment for Revenue Accruals	25,638	0	25,638
Tap-in Fees	850,346	0	850,346
Net Adjustment for Expense Accruals	(57,070)	0	(57,070)
Capital Outlay	(7,572,974)	0	(7,572,974)
Depreciation	1,989,581	0	1,989,581
OWDA Loan Proceeds	5,476,117	0	5,476,117
Loss on the Disposal of Fixed Assets	237,961	0	237,961
Perspective Differences:			
Interest and Fiscal Charges	77,278	0	77,278
Transfers Out for Debt Service	(307,087)	0	(307,087)
Principal Retirement	42,366	0	42,366
Expenses Against Prior Year Encumbrances	278,049	0	278,049
Encumbrances at Year-End	(7,632,144)	0	(7,632,144)
Excess - Non-Budgeted Fund	0	13,754	13,754
Budget Basis	(\$7,502,154)	\$0	(\$7,502,154)

### Note 29. Subsequent Event

On March 9, 2000, the County issued \$1,800,000 in bond anticipation notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The notes have an interest rate of 4.50 percent and mature on March 9, 2001.

# 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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property and Other Taxes	\$4,893,692	\$4,949,147	\$55,455
Sales Tax	3,700,000	3,803,239	103,239
Charges for Services	2,555,275	2,616,785	61,510
Licenses and Permits	13,387	13,732	345
Fines and Forfeitures	183,500	195,678	12,178
Intergovernmental	1,870,786	1,909,477	38,691
Interest	1,850,000	1,858,264	8,264
Rentals	83,554	84,225	671
Other	859,608	866,215	6,607
<b>Total Revenues</b>	<u>16,009,802</u>	<u>16,296,762</u>	<u>286,960</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
<b>Legislative and Executive</b>			
<b>Commissioners</b>			
Personal Services	483,678	476,886	6,792
Materials and Supplies	6,300	4,669	1,631
Contract Services	700	300	400
Other	157,500	139,894	17,606
Capital Outlay	43,300	38,309	4,991
<b>Microfilm Board</b>			
Personal Services	95,313	93,036	2,277
Materials and Supplies	6,800	6,780	20
Other	11,017	11,017	0
Capital Outlay	12,789	12,097	692
<b>Auditor</b>			
Personal Services	403,417	393,907	9,510
Materials and Supplies	7,473	7,384	89
Contract Services	26,925	21,025	5,900
Other	12,875	11,788	1,087
Capital Outlay	7,150	7,130	20
<b>Treasurer</b>			
Personal Services	191,577	190,545	1,032
Materials and Supplies	1,450	1,450	0
Contract Services	16,252	16,190	62
Other	34,672	33,766	906
Capital Outlay	27,951	27,435	516

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Prosecutor</b>			
Personal Services	\$608,696	\$591,891	\$16,805
Materials and Supplies	20,000	19,733	267
Contract Services	11,675	10,783	892
Other	54,512	53,988	524
Capital Outlay	7,500	7,500	0
<b>Budget Commission</b>			
Materials and Supplies	310	97	213
<b>Bureau of Inspection</b>			
Other	65,000	60,272	4,728
<b>Planning Commission</b>			
Personal Services	199,423	199,423	0
Materials and Supplies	2,500	2,476	24
Other	38,295	27,870	10,425
<b>Automatic Data Processing Board</b>			
Personal Services	445,554	435,138	10,416
Materials and Supplies	27,000	26,646	354
Contract Services	85,590	75,306	10,284
Other	5,400	4,379	1,021
Capital Outlay	10,000	10,000	0
<b>Board of Elections</b>			
Personal Services	385,681	383,293	2,388
Materials and Supplies	7,000	6,870	130
Contract Services	98,500	94,722	3,778
Other	14,205	13,808	397
Capital Outlay	5,000	4,288	712
<b>Maintenance and Operations</b>			
Personal Services	332,662	330,631	2,031
Materials and Supplies	54,000	52,598	1,402
Contract Services	790,000	739,117	50,883
Other	223,500	209,468	14,032
Capital Outlay	34,000	22,989	11,011

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recorder			
Personal Services	\$137,736	\$135,676	\$2,060
Materials and Supplies	10,000	9,195	805
Contract Services	500	397	103
Other	2,500	1,553	947
<b>Total General Government Legislative and Executive</b>	<b>5,223,878</b>	<b>5,023,715</b>	<b>200,163</b>
<b>General Government:</b>			
<b>Judicial</b>			
<b>Common Pleas Court</b>			
Personal Services	503,643	498,410	5,233
Materials and Supplies	3,300	3,278	22
Contract Services	8,500	5,192	3,308
Other	8,655	5,170	3,485
Capital Outlay	8,000	6,194	1,806
<b>Jury Commission</b>			
Personal Services	6,315	6,294	21
Materials and Supplies	430	236	194
Contract Services	90	90	0
Other	145	145	0
<b>Court of Appeals</b>			
Other	35,567	32,607	2,960
<b>Juvenile Court</b>			
Personal Services	279,342	272,379	6,963
Materials and Supplies	6,300	6,300	0
Contract Services	52,000	33,094	18,906
Other	57,464	50,605	6,859
Capital Outlay	1,500	263	1,237
<b>Probate Court</b>			
Personal Services	127,263	124,515	2,748
Materials and Supplies	7,000	7,000	0
Contract Services	200	200	0
Other	2,200	1,199	1,001

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Adult Probation			
Personal Services	\$33,772	\$33,771	\$1
Materials and Supplies	250	250	0
Contract Services	90	90	0
Juvenile Probation			
Personal Services	148,796	147,265	1,531
Materials and Supplies	600	600	0
Contract Services	7,050	1,145	5,905
Other	4,800	3,972	828
Capital Outlay	600	0	600
Clerk of Courts			
Personal Services	238,832	234,373	4,459
Materials and Supplies	12,217	12,040	177
Contract Services	4,300	4,237	63
Other	9,233	6,578	2,655
Municipal Court			
Personal Services	99,373	91,284	8,089
Other	10,200	7,373	2,827
Law Library			
Personal Services	38,977	37,757	1,220
Public Defender			
Personal Services	154,455	154,455	0
Materials and Supplies	1,600	1,600	0
Contract Services	10,709	10,583	126
Other	11,750	9,489	2,261
Total General Government Judicial	<u>1,895,518</u>	<u>1,810,033</u>	<u>85,485</u>
Public Safety			
Detention Home			
Other	245,379	240,986	4,393

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Coroner</b>			
Personal Services	\$40,849	\$40,849	\$0
Materials and Supplies	114	114	0
Contract Services	30,000	21,303	8,697
Other	1,496	1,495	1
<b>Lab and Morgue</b>			
Personal Services	136,566	136,561	5
Materials and Supplies	1,106	1,018	88
Other	24,000	20,167	3,833
<b>Sheriff</b>			
Personal Services	3,956,962	3,942,756	14,206
Materials and Supplies	155,584	155,532	52
Contract Services	384,842	356,918	27,924
Other	20,400	20,395	5
Capital Outlay	145,300	145,300	0
<b>Building Department</b>			
Personal Services	285,719	285,526	193
Materials and Supplies	2,974	2,201	773
Contract Services	33,043	29,905	3,138
Other	6,100	4,327	1,773
Capital Outlay	0	0	0
<b>Total Public Safety</b>	<b>5,470,434</b>	<b>5,405,353</b>	<b>65,081</b>
<b>Public Works</b>			
<b>Engineer</b>			
Personal Services	99,780	99,355	425
Materials and Supplies	8,480	6,201	2,279
Capital Outlay	5,813	4,846	967
<b>Total Public Works</b>	<b>114,073</b>	<b>110,402</b>	<b>3,671</b>
<b>Human Services</b>			
<b>Veterans Services</b>			
Personal Services	83,452	83,451	1
Other	42,678	40,229	2,449
<b>Total Human Services</b>	<b>126,130</b>	<b>123,680</b>	<b>2,450</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other			
Bonds for Officials	\$3,000	\$228	\$2,772
Insurance	56,330	51,387	4,943
Contract Services	271,241	215,753	55,488
Miscellaneous	627,669	449,230	178,439
Miscellaneous - Dues/Membership	48,905	36,105	12,800
Miscellaneous - Services	217,285	142,032	75,253
Miscellaneous - Equipment	61,636	0	61,636
<b>Total Other</b>	<b>1,286,066</b>	<b>894,735</b>	<b>391,331</b>
Intergovernmental			
Cooperative Extension Service Grants	252,160	251,917	243
Soil and Water Grants	95,400	95,400	0
Other Agriculture Programs Grants	4,823	4,426	397
Other Health Programs Grants	181,820	178,872	2,948
<b>Total Intergovernmental</b>	<b>534,203</b>	<b>530,615</b>	<b>3,588</b>
<b>Total Expenditures</b>	<b>14,650,302</b>	<b>13,898,533</b>	<b>751,769</b>
<b>Excess of Revenues Over Expenditures</b>	<b>1,359,500</b>	<b>2,398,229</b>	<b>1,038,729</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	165,000	164,000	(1,000)
Operating Transfers Out	(1,771,766)	(1,767,287)	4,479
Advances Out	(352,000)	(352,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,958,766)</b>	<b>(1,955,287)</b>	<b>3,479</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(599,266)</b>	<b>442,942</b>	<b>1,042,208</b>
Fund Balance at Beginning of Year	3,269,804	3,269,804	0
Unexpended Prior Year Encumbrances	58,830	58,830	0
<b>Fund Balance at End of Year</b>	<b>\$2,729,368</b>	<b>\$3,771,576</b>	<b>\$1,042,208</b>

# 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.

**Victim Witness** - To account for a federal grant administered through the prosecutor's office to provide assistance to the victims and witnesses that are citizens of the County.

**Indigent Guardianship** - To account for money received in fines expended by the courts for indigent clients representation.

**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)

**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.

**Joint Training Partnership** - To account for federal grants that are expended for employment opportunities for eligible individuals.

**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.

**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:

Substance Abuse	Narcotics	Youth Service Subsidy
County Cop Education	Drug Prosecution	Domestic Violence
COPS Fast	Education and Enforcement	Youth Center Services
Drug Law Enforcement	Juvenile Indigent Drivers	Prison Diversion
Violence Against Women Act	Commissary Fund	Victims of Crime Act
COPS More	Victim Advocate	Chardon Tower
Juvenile Block Grant	Sheriff K-9 Unit	Court Security

Geauga County, Ohio

Combining Balance Sheet  
All Special Revenue Funds  
December 31, 1999

	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	\$649,643	\$301,507	\$65,722	\$187,656	\$59,229
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables					
Property and Other Taxes Accounts	0 468	200 0	0 0	0 464	0 18,501
Accrued Interest	0	0	0	0	0
Loans	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Agency Fund					
Property and Other Taxes	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Inventories	667	0	125	0	2,113
<b>Total Assets</b>	<b>\$650,778</b>	<b>\$301,707</b>	<b>\$65,847</b>	<b>\$188,120</b>	<b>\$79,843</b>
<b>Liabilities and Fund Equity:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$3,738	\$0	\$302	\$0	\$1,178
Contracts Payable	3,271	0	0	0	0
Accrued Wages	2,314	1,388	1,272	0	3,145
Compensated Absences Payable	222	0	83	0	102
Due to Other Funds	0	0	51,904	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	4,901	1,051	1,298	0	2,605
Deferred Revenue	0	0	0	0	0
<b>Total Liabilities</b>	<b>14,446</b>	<b>2,439</b>	<b>54,859</b>	<b>0</b>	<b>7,030</b>
<b>Fund Equity:</b>					
<b>Fund Balances</b>					
Reserved for Encumbrances	81,610	783	17,737	590	1,196
Reserved for Inventory	667	0	125	0	2,113
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated (Deficit)	554,055	298,485	(6,874)	187,530	69,504
<b>Total Fund Equity (Deficit)</b>	<b>636,332</b>	<b>299,268</b>	<b>10,988</b>	<b>188,120</b>	<b>72,813</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$650,778</b>	<b>\$301,707</b>	<b>\$65,847</b>	<b>\$188,120</b>	<b>\$79,843</b>

CASA	Intensive Supervision	Care and Custody	Volunteer Guardianship	911 Program	800 System Communication
\$4,863	\$7,798	\$721,177	\$5,880	\$3,953,017	\$52,020
0	0	0	0	0	0
0	0	0	0	0	0
2,201	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
626	0	0	0	757	0
<u>\$7,690</u>	<u>\$7,798</u>	<u>\$721,177</u>	<u>\$5,880</u>	<u>\$3,953,774</u>	<u>\$52,020</u>
\$319	\$0	\$1,491	\$0	\$414	\$3,641
0	0	1,127	0	4,697	1,356
314	601	1,513	0	1,162	815
0	0	0	0	424	0
0	0	0	0	26,664	0
0	0	0	0	0	0
403	545	1,423	0	1,163	765
0	0	0	0	0	0
<u>1,036</u>	<u>1,146</u>	<u>5,554</u>	<u>0</u>	<u>34,524</u>	<u>6,577</u>
0	0	26,852	583	44,427	6,580
626	0	0	0	757	0
0	0	0	0	0	0
6,028	6,652	688,771	5,297	3,874,066	38,863
<u>6,654</u>	<u>6,652</u>	<u>715,623</u>	<u>5,880</u>	<u>3,919,250</u>	<u>45,443</u>
<u>\$7,690</u>	<u>\$7,798</u>	<u>\$721,177</u>	<u>\$5,880</u>	<u>\$3,953,774</u>	<u>\$52,020</u>

(Continued)



Geauga County, Ohio

Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 1999

	Youth Center	Victim Witness	Indigent Guardianship	DARE Grant
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$174,413	\$37,013	\$42,352	\$15,824
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables				
Property and Other Taxes Accounts	0 1,140	0 0	0 0	0 0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Fund				
Property and Other Taxes	0	0	0	0
Interfund Receivable	9,600	0	0	0
Inventories	491	1,685	0	0
<b>Total Assets</b>	<b>\$185,644</b>	<b>\$38,698</b>	<b>\$42,352</b>	<b>\$15,824</b>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$1,823	\$0	\$0	\$0
Contracts Payable	465	0	0	0
Accrued Wages	4,688	810	0	1,640
Compensated Absences Payable	134	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	4,218	595	0	1,245
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>11,328</b>	<b>1,405</b>	<b>0</b>	<b>2,885</b>
<b>Fund Equity:</b>				
<b>Fund Balances</b>				
Reserved for Encumbrances	0	0	533	220
Reserved for Inventory	491	1,685	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	173,825	35,608	41,819	12,719
<b>Total Fund Equity (Deficit)</b>	<b>174,316</b>	<b>37,293</b>	<b>42,352</b>	<b>12,939</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$185,644</b>	<b>\$38,698</b>	<b>\$42,352</b>	<b>\$15,824</b>

Motor Vehicle License	Ditch Maintenance	Mental Health	Dog and Kennel	Mental Retardation	Public Assistance
\$809,390	\$5,308	\$1,440,548	\$37,668	\$662,755	\$935,439
0	0	0	0	22,515	12,308
26,138	0	0	0	0	0
12,612	0	103,017	73	44,209	0
9,839	0	0	0	0	0
0	0	0	0	0	0
221,293	0	0	0	0	240,000
0	0	8,854	0	0	0
0	0	1,186,400	0	3,914,900	0
0	0	0	0	0	0
355,970	0	2,479	3,235	56,995	6,783
<u>\$1,435,242</u>	<u>\$5,308</u>	<u>\$2,741,298</u>	<u>\$40,976</u>	<u>\$4,701,374</u>	<u>\$1,194,530</u>
\$27,749	\$0	\$2,326	\$202	\$21,485	\$28,170
25,066	0	291,080	0	38,998	60,791
43,102	0	3,992	1,872	115,333	34,278
770	0	1,792	36	4,337	4,988
75	0	1,447	0	0	35,556
0	0	0	0	0	0
36,040	0	24,832	1,755	105,318	32,891
0	0	1,186,400	0	3,914,900	0
<u>132,802</u>	<u>0</u>	<u>1,511,869</u>	<u>3,865</u>	<u>4,200,371</u>	<u>196,674</u>
97,456	0	372,540	1,127	0	105,455
355,970	0	2,479	3,235	56,995	6,783
0	0	0	0	0	0
849,014	5,308	854,410	32,749	444,008	885,618
<u>1,302,440</u>	<u>5,308</u>	<u>1,229,429</u>	<u>37,111</u>	<u>501,003</u>	<u>997,856</u>
<u>\$1,435,242</u>	<u>\$5,308</u>	<u>\$2,741,298</u>	<u>\$40,976</u>	<u>\$4,701,374</u>	<u>\$1,194,530</u>

(Continued)

Geauga County, Ohio

Combining Balance Sheet  
 All Special Revenue Funds (Continued)  
 December 31, 1999

	Children's Services Levy	Joint Training Partnership	M. R. Residential Services	Child Support Enforcement
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$529,372	\$0	\$192,316	\$162,331
Cash and Cash Equivalents in Segregated Accounts	0	19,021	0	0
Receivables				
Property and Other Taxes Accounts	0 15,693	0 0	0 0	0 0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	0	0	200,000
Due from Other Funds	0	0	0	0
Due from Agency Fund Property and Other Taxes	721,900	0	0	0
Interfund Receivable	0	0	0	0
Inventories	0	0	0	0
<b>Total Assets</b>	<b>\$1,266,965</b>	<b>\$19,021</b>	<b>\$192,316</b>	<b>\$362,331</b>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$17,064	\$0	\$1,320	\$2,339
Contracts Payable	21,976	0	5,217	1,287
Accrued Wages	1,154	0	0	6,313
Compensated Absences Payable	145	0	0	1,636
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	1,180	0	0	5,431
Deferred Revenue	721,900	0	0	0
<b>Total Liabilities</b>	<b>763,419</b>	<b>0</b>	<b>6,537</b>	<b>17,006</b>
<b>Fund Equity:</b>				
<b>Fund Balances</b>				
Reserved for Encumbrances	120,731	0	0	14,412
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	382,815	19,021	185,779	330,913
<b>Total Fund Equity (Deficit)</b>	<b>503,546</b>	<b>19,021</b>	<b>185,779</b>	<b>345,325</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$1,266,965</b>	<b>\$19,021</b>	<b>\$192,316</b>	<b>\$362,331</b>

<u>Transportation Administration</u>	<u>Aging</u>	<u>County Home</u>	<u>Revolving Loan</u>	<u>Municipal Road Tax</u>	<u>Other Public Safety Funds</u>	<u>Totals</u>
\$33,319	\$2,412,906	\$84,727	\$1,172,775	\$84,492	\$318,651	\$15,160,111
0	0	0	0	0	0	53,844
0	0	0	0	4,522	0	30,860
2,240	31	7,378	0	0	5,299	213,326
0	0	0	0	0	0	9,839
0	0	0	2,680,072	0	0	2,680,072
0	4,336	0	0	0	235	665,864
23,015	0	0	0	0	0	31,869
0	1,541,100	0	0	0	0	7,364,300
0	0	0	0	0	0	9,600
1,520	841	8,275	0	0	0	442,562
<u>\$60,094</u>	<u>\$3,959,214</u>	<u>\$100,380</u>	<u>\$3,852,847</u>	<u>\$89,014</u>	<u>\$324,185</u>	<u>\$26,662,247</u>
\$794	\$17,848	\$2,788	\$0	\$0	8,422	\$143,413
4,575	21,067	4,633	0	0	1,803	487,409
8,492	8,037	5,441	0	0	3,912	251,588
514	75	990	0	0	0	16,248
123,176	16,612	0	0	0	0	255,434
52,000	0	0	0	0	9,600	61,600
8,231	10,135	5,052	0	0	11,540	262,617
0	1,541,100	0	0	0	0	7,364,300
<u>197,782</u>	<u>1,614,874</u>	<u>18,904</u>	<u>0</u>	<u>0</u>	<u>35,277</u>	<u>8,842,609</u>
15,643	0	6,005	202,108	0	26,752	1,143,340
1,520	841	8,275	0	0	0	442,562
0	0	0	2,680,072	0	0	2,680,072
(154,851)	2,343,499	67,196	970,667	89,014	262,156	13,553,664
<u>(137,688)</u>	<u>2,344,340</u>	<u>81,476</u>	<u>3,852,847</u>	<u>89,014</u>	<u>288,908</u>	<u>17,819,638</u>
<u>\$60,094</u>	<u>\$3,959,214</u>	<u>\$100,380</u>	<u>\$3,852,847</u>	<u>\$89,014</u>	<u>\$324,185</u>	<u>\$26,662,247</u>

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 1999

	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
Permissive Motor Vehicle License Tax	0	0	0	0	0
Charges for Services	908,182	134,721	0	107,047	263,229
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	0	74,464	0	0
Interest	0	0	0	0	0
Contributions/Donations	0	0	0	0	0
Other	11,546	0	0	0	0
<b>Total Revenues</b>	<b>919,728</b>	<b>134,721</b>	<b>74,464</b>	<b>107,047</b>	<b>263,229</b>
<b>Expenditures:</b>					
<b>Current:</b>					
<b>General Government:</b>					
Legislative and Executive:	748,864	80,989	138,224	80,117	0
Judicial	0	0	0	0	208,196
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	1,494	0
Interest and Fiscal Charges	0	0	0	287	0
<b>Total Expenditures</b>	<b>748,864</b>	<b>80,989</b>	<b>138,224</b>	<b>81,898</b>	<b>208,196</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>170,864</b>	<b>53,732</b>	<b>(63,760)</b>	<b>25,149</b>	<b>55,033</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	0	50,000	0	0
Operating Transfers Out	0	0	0	0	(135,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>(135,000)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>170,864</b>	<b>53,732</b>	<b>(13,760)</b>	<b>25,149</b>	<b>(79,967)</b>
<b>Fund Balances (Deficit) at Beginning of Year</b>					
Beginning of Year	465,449	245,536	25,123	162,971	152,384
Increase (Decrease) in Reserve for Inventory	19	0	(375)	0	396
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$636,332</b>	<b>\$299,268</b>	<b>\$10,988</b>	<b>\$188,120</b>	<b>\$72,813</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	38,262	0	0	0	110,000
0	0	0	0	0	0
0	0	0	0	0	0
8,778	0	329,342	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,242	0	142	0	2	49,908
<u>13,020</u>	<u>38,262</u>	<u>329,484</u>	<u>0</u>	<u>2</u>	<u>159,908</u>
0	0	0	0	0	0
29,951	35,063	182,551	120	0	0
0	0	0	0	438,362	120,006
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>29,951</u>	<u>35,063</u>	<u>182,551</u>	<u>120</u>	<u>438,362</u>	<u>120,006</u>
<u>(16,931)</u>	<u>3,199</u>	<u>146,933</u>	<u>(120)</u>	<u>(438,360)</u>	<u>39,902</u>
21,309	0	0	6,000	0	25,000
0	0	(63,781)	0	0	(10,000)
<u>21,309</u>	<u>0</u>	<u>(63,781)</u>	<u>6,000</u>	<u>0</u>	<u>15,000</u>
4,378	3,199	83,152	5,880	(438,360)	54,902
1,650	3,453	632,471	0	4,358,406	(9,459)
626	0	0	0	(796)	0
<u>\$6,654</u>	<u>\$6,652</u>	<u>\$715,623</u>	<u>\$5,880</u>	<u>\$3,919,250</u>	<u>\$45,443</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, 1999

	Youth Center	Victim Witness	Indigent Guardianship	DARE Grant
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	10,711	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	35,509	41,637	0	39,404
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	19,391	1,581	0	37,713
<b>Total Revenues</b>	<b>54,900</b>	<b>43,218</b>	<b>10,711</b>	<b>77,117</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	337,106	55,169	2,092	84,122
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
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>337,106</b>	<b>55,169</b>	<b>2,092</b>	<b>84,122</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(282,206)</b>	<b>(11,951)</b>	<b>8,619</b>	<b>(7,005)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	299,052	13,373	0	6,182
Operating Transfers Out	0	0	(1,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>299,052</b>	<b>13,373</b>	<b>(1,000)</b>	<b>6,182</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>16,846</b>	<b>1,422</b>	<b>7,619</b>	<b>(823)</b>
<b>Fund Balances (Deficit) at</b>				
Beginning of Year	157,400	34,520	34,733	13,762
Increase (Decrease) in Reserve for Inventory	70	1,351	0	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$174,316</b>	<b>\$37,293</b>	<b>\$42,352</b>	<b>\$12,939</b>

Motor Vehicle License	Ditch Maintenance	Mental Health	Dog and Kennel	Mental Retardation	Public Assistance
\$0	\$0	\$1,074,632	\$0	\$2,627,931	\$0
404,228	0	0	0	0	0
111,246	0	0	2,776	291,312	0
0	0	0	116,809	0	0
125,728	0	0	10,401	0	0
4,260,385	0	2,553,443	0	5,407,480	4,414,794
63,096	0	0	0	3,708	0
0	0	0	0	9,760	0
2,393	0	173,172	4,398	53,317	81,935
<u>4,967,076</u>	<u>0</u>	<u>3,801,247</u>	<u>134,384</u>	<u>8,393,508</u>	<u>4,496,729</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,775,279	2,071	0	0	0	0
0	0	3,738,035	161,062	0	0
0	0	0	0	8,796,706	3,911,113
0	0	0	0	0	0
0	0	0	0	0	0
4,772	0	0	0	9,157	0
566	0	0	0	367	0
<u>4,780,617</u>	<u>2,071</u>	<u>3,738,035</u>	<u>161,062</u>	<u>8,806,230</u>	<u>3,911,113</u>
<u>186,459</u>	<u>(2,071)</u>	<u>63,212</u>	<u>(26,678)</u>	<u>(412,722)</u>	<u>585,616</u>
110,000	0	0	0	0	175,701
(250,383)	0	(260,000)	0	(341,500)	(84,035)
<u>(140,383)</u>	<u>0</u>	<u>(260,000)</u>	<u>0</u>	<u>(341,500)</u>	<u>91,666</u>
46,076	(2,071)	(196,788)	(26,678)	(754,222)	677,282
1,234,185	7,379	1,427,063	62,746	1,249,362	322,974
22,179	0	(846)	1,043	5,863	(2,400)
<u>\$1,302,440</u>	<u>\$5,308</u>	<u>\$1,229,429</u>	<u>\$37,111</u>	<u>\$501,003</u>	<u>\$997,856</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, 1999

	Children's Services Levy	Joint Training Partnership	M.R. Residential Services	Child Support Enforcement
<b>Revenues:</b>				
Property and Other Taxes	5728,988	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	277,698
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,181,500	790,399	942,049	683,198
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	447	0	129,410	1,777
<b>Total Revenues</b>	<b>2,910,935</b>	<b>790,399</b>	<b>1,071,459</b>	<b>962,673</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	2,890,631	771,691	1,471,626	808,515
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>2,890,631</b>	<b>771,691</b>	<b>1,471,626</b>	<b>808,515</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>20,304</b>	<b>18,708</b>	<b>(400,167)</b>	<b>154,158</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	260,000	0
Operating Transfers Out	0	0	0	(197,883)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>260,000</b>	<b>(197,883)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>20,304</b>	<b>18,708</b>	<b>(140,167)</b>	<b>(43,725)</b>
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>483,242</b>	<b>313</b>	<b>325,946</b>	<b>389,050</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$503,546</b>	<b>\$19,021</b>	<b>\$185,779</b>	<b>\$345,325</b>

Transporation Administration	Aging	County Home	Revolving Loan	Municipal Road Tax	Other Public Safety Funds	Totals
\$0	\$1,548,806	\$0	\$0	\$0	\$0	\$5,980,357
0	0	0	0	64,623	0	468,851
270,273	0	150,344	0	0	36,459	2,712,260
0	0	0	0	0	20,389	137,198
0	0	0	0	0	12,524	148,653
296,224	352,483	0	28,578	0	462,106	22,901,773
0	0	0	158,393	0	0	225,197
0	9,178	0	0	0	3,992	22,930
0	82,522	0	0	0	178,628	832,524
<u>566,497</u>	<u>1,992,989</u>	<u>150,344</u>	<u>186,971</u>	<u>64,623</u>	<u>714,098</u>	<u>33,429,743</u>
0	0	0	0	0	0	1,048,194
0	0	0	0	0	0	455,881
0	0	0	0	0	760,541	1,797,398
0	0	0	0	0	0	4,777,350
0	0	0	0	0	0	3,899,097
769,759	1,374,198	439,506	0	0	0	21,233,745
0	0	0	103,184	0	0	103,184
0	0	0	0	41,916	0	41,916
0	0	0	0	0	0	15,423
0	0	0	0	0	0	1,220
<u>769,759</u>	<u>1,374,198</u>	<u>439,506</u>	<u>103,184</u>	<u>41,916</u>	<u>760,541</u>	<u>33,373,408</u>
<u>(203,262)</u>	<u>618,791</u>	<u>(289,162)</u>	<u>83,787</u>	<u>22,707</u>	<u>(46,443)</u>	<u>56,335</u>
40,000	39,850	344,300	64,389	0	199,958	1,655,114
0	(305,000)	0	(545,000)	0	0	(2,193,582)
<u>40,000</u>	<u>(265,150)</u>	<u>344,300</u>	<u>(480,611)</u>	<u>0</u>	<u>199,958</u>	<u>(538,468)</u>
(163,262)	353,641	55,138	(396,824)	22,707	153,515	(482,133)
26,214	1,995,758	29,254	4,249,671	66,307	135,393	18,283,256
(640)	(5,059)	(2,916)	0	0	0	18,515
<u>(\$137,688)</u>	<u>\$2,344,340</u>	<u>\$81,476</u>	<u>\$3,852,847</u>	<u>\$89,014</u>	<u>\$288,908</u>	<u>\$17,819,638</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, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$910,000	\$908,057	(\$1,943)
Other	11,000	11,546	546
<b>Total Revenues</b>	<b>921,000</b>	<b>919,603</b>	<b>(1,397)</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	423,936	389,690	34,246
Materials and Supplies	22,750	20,756	1,994
Contract Services	227,536	146,567	80,969
Other	68,750	61,164	7,586
Capital Outlay	123,707	123,296	411
<b>Total Expenditures</b>	<b>866,679</b>	<b>741,473</b>	<b>125,206</b>
Excess of Revenues Over Expenditures	54,321	178,130	123,809
Fund Balance at Beginning of Year	315,249	315,249	0
Unexpended Prior Year Encumbrances	68,784	68,784	0
<b>Fund Balance at End of Year</b>	<b>\$438,354</b>	<b>\$562,163</b>	<b>\$123,809</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$134,721	\$134,721	\$0
<b>Total Revenues</b>	<b>134,721</b>	<b>134,721</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	99,052	71,600	27,452
Materials and Supplies	4,000	1,011	2,989
Other	14,000	9,901	4,099
Capital Outlay	9,712	537	9,175
<b>Total Expenditures</b>	<b>126,764</b>	<b>83,049</b>	<b>43,715</b>
Excess of Revenues Over Expenditures	7,957	51,672	43,715
Fund Balance at Beginning of Year	248,780	248,780	0
Unexpended Prior Year Encumbrances	272	272	0
<b>Fund Balance at End of Year</b>	<b>\$257,009</b>	<b>\$300,724</b>	<b>\$43,715</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$68,847	\$74,464	\$5,617
<b>Total Revenues</b>	<b>68,847</b>	<b>74,464</b>	<b>5,617</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive:			
Personal Services	103,150	97,295	5,855
Materials and Supplies	5,000	1,990	3,010
Contract Services	35,000	29,973	5,027
Other	24,850	13,634	11,216
Capital Outlay	7,000	2,670	4,330
<b>Total Expenditures</b>	<b>175,000</b>	<b>145,562</b>	<b>29,438</b>
Excess of Revenues Under Expenditures	(106,153)	(71,098)	35,055
<b>Other Financing Sources:</b>			
Operating Transfers In	50,000	50,000	0
<b>Total Other Financing Sources</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(56,153)	(21,098)	35,055
Fund Balance at Beginning of Year	68,201	68,201	0
Unexpended Prior Year Encumbrances	579	579	0
<b>Fund Balance at End of Year</b>	<b>\$12,627</b>	<b>\$47,682</b>	<b>\$35,055</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$102,500	\$107,031	\$4,531
<b>Total Revenues</b>	<u>102,500</u>	<u>107,031</u>	<u>4,531</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive			
Contract Services	93,000	76,365	16,635
Capital Outlay	8,000	5,812	2,188
<b>Total Expenditures</b>	<u>101,000</u>	<u>82,177</u>	<u>18,823</u>
Excess of Revenues Over Expenditures	1,500	24,854	23,354
Fund Balance at Beginning of Year	162,212	162,212	0
<b>Fund Balance at End of Year</b>	<u>\$163,712</u>	<u>\$187,066</u>	<u>\$23,354</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$265,000	\$263,042	(\$1,958)
<b>Total Revenues</b>	<b>265,000</b>	<b>263,042</b>	<b>(1,958)</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Judicial			
Personal Services	199,730	183,713	16,017
Materials and Supplies	11,600	11,067	533
Other	14,350	8,914	5,436
Capital Outlay	8,500	8,412	88
<b>Total Expenditures</b>	<b>234,180</b>	<b>212,106</b>	<b>22,074</b>
Excess of Revenues Over Expenditures	30,820	50,936	20,116
<b>Other Financing Uses:</b>			
Operating Transfers Out	(135,000)	(135,000)	0
<b>Total Other Financing Uses</b>	<b>(135,000)</b>	<b>(135,000)</b>	<b>0</b>
Excess of Revenues Under Expenditures and Other Financing Uses	(104,180)	(84,064)	20,116
Fund Balance at Beginning of Year	137,138	137,138	0
Unexpended Prior Year Encumbrances	3,780	3,780	0
<b>Fund Balance at End of Year</b>	<b>\$36,738</b>	<b>\$56,854</b>	<b>\$20,116</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$9,164	\$9,164	\$0
Other	2,050	2,041	(9)
<b>Total Revenues</b>	<b>11,214</b>	<b>11,205</b>	<b>(9)</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Judicial			
Personal Services	29,217	27,606	1,611
Materials and Supplies	800	619	181
Other	5,764	3,190	2,574
<b>Total Expenditures</b>	<b>35,781</b>	<b>31,415</b>	<b>4,366</b>
Excess of Revenues Under Expenditures	(24,567)	(20,210)	4,357
<b>Other Financing Sources:</b>			
Operating Transfers In	21,309	21,309	0
<b>Total Other Financing Sources</b>	<b>21,309</b>	<b>21,309</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(3,258)	1,099	4,357
Fund Balance at Beginning of Year	3,262	3,262	0
Unexpended Prior Year Encumbrances	62	62	0
<b>Fund Balance at End of Year</b>	<b>\$66</b>	<b>\$4,423</b>	<b>\$4,357</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, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$38,262	\$38,262	\$0
<b>Total Revenues</b>	<u>38,262</u>	<u>38,262</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Judicial			
Personal Services	35,655	35,647	8
Materials and Supplies	820	820	0
Contract Services	2,460	0	2,460
Other	968	968	0
<b>Total Expenditures</b>	<u>39,903</u>	<u>37,435</u>	<u>2,468</u>
Excess of Revenues Over (Under) Expenditures	(1,641)	827	2,468
Fund Balance at Beginning of Year	6,971	6,971	0
<b>Fund Balance at End of Year</b>	<u>\$5,330</u>	<u>\$7,798</u>	<u>\$2,468</u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Care and Custody Budget Basis For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$310,694	\$329,388	\$18,694
Other	142	142	0
<b>Total Revenues</b>	<b>310,836</b>	<b>329,530</b>	<b>18,694</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Judicial			
Personal Services	117,631	104,467	13,164
Materials and Supplies	8,150	4,681	3,469
Contract Services	180,031	66,828	113,203
Other	17,402	11,597	5,805
Capital Outlay	22,044	20,508	1,536
<b>Total Expenditures</b>	<b>345,258</b>	<b>208,081</b>	<b>137,177</b>
Excess of Revenues Over (Under) Expenditures	(34,422)	121,449	155,871
<b>Other Financing Uses:</b>			
Operating Transfers Out	(66,000)	(63,781)	2,219
<b>Total Other Financing Uses</b>	<b>(66,000)</b>	<b>(63,781)</b>	<b>2,219</b>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(100,422)	57,668	158,090
Fund Balance at Beginning of Year	631,679	631,679	0
Unexpended Prior Year Encumbrances	2,360	2,360	0
<b>Fund Balance at End of Year</b>	<b>\$533,617</b>	<b>\$691,707</b>	<b>\$158,090</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Judicial			
Contract Services	4,000	0	4,000
Other	2,000	120	1,880
<b>Total Expenditures</b>	<u>6,000</u>	<u>120</u>	<u>5,880</u>
Excess of Revenues Under Expenditures	<u>(6,000)</u>	<u>(120)</u>	<u>5,880</u>
<b>Other Financing Sources:</b>			
Operating Transfers In	6,000	6,000	0
<b>Total Other Financing Sources</b>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over Expenditures	0	5,880	5,880
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<u>\$0</u>	<u>\$5,880</u>	<u>\$5,880</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	3	2	(1)
<b>Total Revenues</b>	<u>3</u>	<u>2</u>	<u>(1)</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	108,151	104,511	3,640
Materials and Supplies	4,300	511	3,789
Contract Services	251,000	218,734	32,266
Other	83,800	49,548	34,252
Capital Outlay	97,000	59,491	37,509
<b>Total Expenditures</b>	<u>544,251</u>	<u>432,795</u>	<u>111,456</u>
Excess of Revenues Under Expenditures	(544,248)	(432,793)	111,455
Fund Balance at Beginning of Year	4,300,496	4,300,496	0
Unexpended Prior Year Encumbrances	35,776	35,776	0
<b>Fund Balance at End of Year</b>	<u>\$3,792,024</u>	<u>\$3,903,479</u>	<u>\$111,455</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$110,000	\$110,000	\$0
Other	50,000	49,908	(92)
<b>Total Revenues</b>	<u>160,000</u>	<u>159,908</u>	<u>(92)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety			
Personal Services	55,192	54,786	406
Materials and Supplies	500	460	40
Contract Services	62,952	59,402	3,550
Other	35,000	20,876	14,124
Capital Outlay	39,000	33,521	5,479
<b>Total Expenditures</b>	<u>192,644</u>	<u>169,045</u>	<u>23,599</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(32,644)</u>	<u>(9,137)</u>	<u>23,507</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	25,000	25,000	0
Operating Transfers Out	(10,848)	(10,000)	848
<b>Total Other Financing Sources (Uses)</b>	<u>14,152</u>	<u>15,000</u>	<u>848</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(18,492)</u>	<u>5,863</u>	<u>24,355</u>
Fund Balance at Beginning of Year	32,643	32,643	0
Unexpended Prior Year Encumbrances	2,137	2,137	0
<b>Fund Balance at End of Year</b>	<u>\$16,288</u>	<u>\$40,643</u>	<u>\$24,355</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$35,509	\$35,509	\$0
Other	19,953	19,953	0
<b>Total Revenues</b>	<b>55,462</b>	<b>55,462</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	337,542	314,602	22,940
Materials and Supplies	18,000	13,833	4,167
Contract Services	18,998	12,325	6,673
Other	6,500	4,147	2,353
Capital Outlay	3,350	1,544	1,806
<b>Total Expenditures</b>	<b>384,390</b>	<b>346,451</b>	<b>37,939</b>
Excess of Revenues Under Expenditures	(328,928)	(290,989)	37,939
<b>Other Financing Sources:</b>			
Operating Transfers In	299,052	299,052	0
<b>Total Other Financing Sources</b>	<b>299,052</b>	<b>299,052</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(29,876)	8,063	37,939
Fund Balance at Beginning of Year	160,779	160,779	0
Unexpended Prior Year Encumbrances	1,228	1,228	0
<b>Fund Balance at End of Year</b>	<b>\$132,131</b>	<b>\$170,070</b>	<b>\$37,939</b>

# 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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$41,637	\$41,637	\$0
Other	1,581	1,581	0
<b>Total Revenues</b>	<b>43,218</b>	<b>43,218</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	44,223	39,290	4,933
Materials and Supplies	1,000	923	77
Other	17,678	15,493	2,185
Capital Outlay	1,000	168	832
<b>Total Expenditures</b>	<b>63,901</b>	<b>55,874</b>	<b>8,027</b>
Excess of Revenues Under Expenditures	(20,683)	(12,656)	8,027
<b>Other Financing Sources:</b>			
Operating Transfers In	13,373	13,373	0
<b>Total Other Financing Sources</b>	<b>13,373</b>	<b>13,373</b>	<b>26,746</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(7,310)	717	8,027
Fund Balance at Beginning of Year	36,296	36,296	0
<b>Fund Balance at End of Year</b>	<b>\$28,986</b>	<b>\$37,013</b>	<b>\$8,027</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$10,211	\$11,461	\$1,250
<b>Total Revenues</b>	<b>10,211</b>	<b>11,461</b>	<b>1,250</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety			
Contract Services	2,250	150	2,100
Other	13,250	3,442	9,808
<b>Total Expenditures</b>	<b>15,500</b>	<b>3,592</b>	<b>11,908</b>
Excess of Revenues Over (Under) Expenditures	(5,289)	7,869	13,158
<b>Other Financing Uses:</b>			
Operating Transfers Out	(17,000)	(1,000)	16,000
<b>Total Other Financing Uses</b>	<b>(17,000)</b>	<b>(1,000)</b>	<b>16,000</b>
Excess of Revenues Over (Under) Expenditures and Other Financial Uses	(22,289)	6,869	29,158
Fund Balance at Beginning of Year	33,983	33,983	0
<b>Fund Balance at End of Year</b>	<b>\$11,694</b>	<b>\$40,852</b>	<b>\$29,158</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$39,404	\$39,404	\$0
Other	37,713	37,713	0
<b>Total Revenues</b>	<u>77,117</u>	<u>77,117</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	85,033	80,300	4,733
Materials and Supplies	4,527	4,500	27
<b>Total Expenditures</b>	<u>89,560</u>	<u>84,800</u>	<u>4,760</u>
Excess of Revenues Under Expenditures	<u>(12,443)</u>	<u>(7,683)</u>	<u>4,760</u>
<b>Other Financing Sources:</b>			
Operating Transfers In	6,182	6,182	0
<b>Total Other Financing Sources</b>	<u>6,182</u>	<u>6,182</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Under Expenditures	<u>(6,261)</u>	<u>(1,501)</u>	<u>4,760</u>
Fund Balance at Beginning of Year	17,105	17,105	0
<b>Fund Balance at End of Year</b>	<u>\$10,844</u>	<u>\$15,604</u>	<u>\$4,760</u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Motor Vehicle License Budget Basis For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Permissive Motor Vehicle License Tax	\$400,000	\$404,706	\$4,706
Charges for Services	173,600	111,215	(62,385)
Fines and Forfeitures	55,000	116,204	61,204
Intergovernmental	4,049,000	4,299,831	250,831
Interest	40,000	58,250	18,250
Other	3,400	2,393	(1,007)
<b>Total Revenues</b>	<b>4,721,000</b>	<b>4,992,599</b>	<b>271,599</b>
<b>Expenditures:</b>			
Current:			
Public Works			
Personal Services	2,605,402	2,535,859	69,543
Materials and Supplies	712,000	598,569	113,431
Contract Services	859,000	699,341	159,659
Other	477,867	436,611	41,256
Capital Outlay	517,500	432,332	85,168
Claims	6,408	2,000	4,408
<b>Total Expenditures</b>	<b>5,178,177</b>	<b>4,704,712</b>	<b>473,465</b>
Excess of Revenues Over (Under) Expenditures	<u>(457,177)</u>	<u>287,887</u>	<u>745,064</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	210,000	110,000	(100,000)
Operating Transfers Out	(250,383)	(250,383)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(40,383)</b>	<b>(140,383)</b>	<b>(100,000)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(497,560)</u>	<u>147,504</u>	<u>645,064</u>
Fund Balance at Beginning of Year	497,567	497,567	0
Unexpended Prior Year Encumbrances	17,509	17,509	0
<b>Fund Balance at End of Year</b>	<b>\$17,516</b>	<b>\$662,580</b>	<b>\$645,064</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Works			
Contract Services	7,378	2,071	5,307
<b>Total Expenditures</b>	<u>7,378</u>	<u>2,071</u>	<u>5,307</u>
Excess of Revenues Under Expenditures	(7,378)	(2,071)	5,307
Fund Balance at Beginning of Year	7,378	7,378	0
<b>Fund Balance at End of Year</b>	<u>\$0</u>	<u>\$5,307</u>	<u>\$5,307</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$1,074,632	\$1,074,632	\$0
Intergovernmental	2,641,462	2,572,127	(69,335)
Other	102,000	101,467	(533)
<b>Total Revenues</b>	<b>3,818,094</b>	<b>3,748,226</b>	<b>(69,868)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health</b>			
Personal Services	324,114	266,348	57,766
Materials and Supplies	7,500	5,950	1,550
Contract Services	3,688,000	3,568,909	119,091
Other	61,500	45,167	16,333
Capital Outlay	200,000	163,417	36,583
<b>Total Expenditures</b>	<b>4,281,114</b>	<b>4,049,791</b>	<b>231,323</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(463,020)</b>	<b>(301,565)</b>	<b>161,455</b>
<b>Other Financing Uses:</b>			
Operating Transfers Out	(260,000)	(260,000)	0
<b>Total Other Financing Uses</b>	<b>(260,000)</b>	<b>(260,000)</b>	<b>0</b>
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	<b>(723,020)</b>	<b>(561,565)</b>	<b>161,455</b>
Fund Balance at Beginning of Year	1,202,663	1,202,663	0
Unexpended Prior Year Encumbrances	112,382	112,382	0
<b>Fund Balance at End of Year</b>	<b>\$592,025</b>	<b>\$753,480</b>	<b>\$161,455</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$4,100	\$3,780	(\$320)
Licenses and Permits	122,500	116,809	(\$5,691)
Fines and Forfeitures	12,000	10,401	(1,599)
Other	6,500	4,398	(2,102)
<b>Total Revenues</b>	<b>145,100</b>	<b>135,388</b>	<b>(9,712)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health</b>			
Personal Services	150,132	125,204	24,928
Materials and Supplies	29,002	17,623	11,379
Contract Services	4,050	3,634	416
Other	17,700	12,167	5,533
Capital Outlay	8,300	5,320	2,980
Claims	800	0	800
<b>Total Expenditures</b>	<b>209,984</b>	<b>163,948</b>	<b>46,036</b>
Excess of Revenues Under Expenditures	(64,884)	(28,560)	36,324
Fund Balance at Beginning of Year	64,900	64,900	0
<b>Fund Balance at End of Year</b>	<b>\$16</b>	<b>\$36,340</b>	<b>\$36,324</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,627,931	\$2,627,931	\$0
Charges for Services	255,329	255,942	613
Intergovernmental	5,431,250	5,407,480	(23,770)
Interest	3,714	3,708	(6)
Contributions/Donations	9,623	9,760	137
Other	56,277	53,318	(2,959)
<b>Total Revenues</b>	<b>8,384,124</b>	<b>8,358,139</b>	<b>(25,985)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Human Services			
Personal Services	7,730,853	7,707,904	22,949
Materials and Supplies	266,227	234,080	32,147
Contract Services	763,023	659,178	103,845
Other	580,245	401,782	178,463
Capital Outlay	140,228	128,898	11,330
<b>Total Expenditures</b>	<b>9,480,576</b>	<b>9,131,842</b>	<b>348,734</b>
Excess of Revenues Under Expenditures	(1,096,452)	(773,703)	322,749
<b>Other Financing Uses:</b>			
Operating Transfers In	(3,851)	0	3,851
Operating Transfers Out	(366,424)	(341,500)	24,924
<b>Total Other Financing Uses</b>	<b>(370,275)</b>	<b>(341,500)</b>	<b>28,775</b>
Excess of Revenues Under Expenditures and Other Financing Uses	(1,466,727)	(1,115,203)	351,524
Fund Balance at Beginning of Year	1,586,017	1,586,017	0
Unexpended Prior Year Encumbrances	17,969	17,969	0
<b>Fund Balance at End of Year</b>	<b>\$137,259</b>	<b>\$488,783</b>	<b>\$351,524</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$3,968,146	\$4,377,813	\$409,667
Other	81,553	81,935	382
<b>Total Revenues</b>	<b>4,049,699</b>	<b>4,459,748</b>	<b>410,049</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Human Services			
Personal Services	2,426,100	2,392,910	33,190
Materials and Supplies	101,865	88,596	13,269
Contract Services	1,206,980	1,148,908	58,072
Other	436,710	373,391	63,319
Capital Outlay	58,500	54,001	4,499
<b>Total Expenditures</b>	<b>4,230,155</b>	<b>4,057,806</b>	<b>172,349</b>
Excess of Revenues Over (Under) Expenditures	(180,456)	401,942	582,398
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	196,019	175,701	(20,318)
Operating Transfers Out	(84,408)	(84,035)	373
<b>Total Other Financing Sources (Uses)</b>	<b>111,611</b>	<b>91,666</b>	<b>(19,945)</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(68,845)	493,608	562,453
Fund Balance at Beginning of Year	163,254	163,254	0
Unexpended Prior Year Encumbrances	84,514	84,514	0
<b>Fund Balance at End of Year</b>	<b>\$178,923</b>	<b>\$741,376</b>	<b>\$562,453</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$728,988	\$728,988	\$0
Intergovernmental	2,222,417	2,235,363	12,946
Other	446	447	1
<b>Total Revenues</b>	<b>2,951,851</b>	<b>2,964,798</b>	<b>12,947</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Human Services			
Personal Services	77,502	76,654	848
Contract Services	2,658,874	2,626,213	32,661
Other	32,600	31,000	1,600
Grants	250,432	239,959	10,473
<b>Total Expenditures</b>	<b>3,019,408</b>	<b>2,973,826</b>	<b>45,582</b>
Excess of Revenues Under Expenditures	(67,557)	(9,028)	58,529
<b>Other Financing Uses:</b>			
Operating Transfers Out	(118)	0	118
<b>Total Other Financing Uses</b>	<b>(118)</b>	<b>0</b>	<b>118</b>
Excess of Revenues Under Expenditures and Other Financing Uses	(67,675)	(9,028)	58,647
Fund Balance at Beginning of Year	140,253	140,253	0
Unexpended Prior Year Encumbrances	239,953	239,953	0
<b>Fund Balance at End of Year</b>	<b>\$312,531</b>	<b>\$371,178</b>	<b>\$58,647</b>



# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$949,049	\$942,049	(\$7,000)
Other	98,933	129,410	30,477
<b>Total Revenues</b>	<b>1,047,982</b>	<b>1,071,459</b>	<b>23,477</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Contract Services	1,486,289	1,472,707	13,582
<b>Total Expenditures</b>	<b>1,486,289</b>	<b>1,472,707</b>	<b>13,582</b>
Excess of Revenues Under Expenditures	(438,307)	(401,248)	37,059
<b>Other Financing Sources:</b>			
Operating Transfers In	260,000	260,000	0
<b>Total Other Financing Sources</b>	<b>260,000</b>	<b>260,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(178,307)	(141,248)	37,059
Fund Balance at Beginning of Year	324,887	324,887	0
Unexpended Prior Year Encumbrances	449	449	0
<b>Fund Balance at End of Year</b>	<b>\$147,029</b>	<b>\$184,088</b>	<b>\$37,059</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$282,760	\$277,848	(\$4,912)
Intergovernmental	711,815	683,198	(28,617)
Other	1,773	1,777	4
<b>Total Revenues</b>	<b>996,348</b>	<b>962,823</b>	<b>(33,525)</b>
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	404,953	397,904	7,049
Materials and Supplies	12,239	3,361	8,878
Contract Services	341,853	333,692	8,161
Other	123,256	68,764	54,492
Capital Outlay	15,825	8,155	7,670
<b>Total Expenditures</b>	<b>898,126</b>	<b>811,876</b>	<b>86,250</b>
Excess of Revenues Over Expenditures	<b>98,222</b>	<b>150,947</b>	<b>52,725</b>
<b>Other Financing Uses:</b>			
Operating Transfers Out	(250,776)	(197,883)	52,893
<b>Total Other Financing Uses</b>	<b>(250,776)</b>	<b>(197,883)</b>	<b>52,893</b>
Excess of Revenues Under Expenditures and Other Financing Uses	<b>(152,554)</b>	<b>(46,936)</b>	<b>105,618</b>
Fund Balance at Beginning of Year	176,164	176,164	0
Unexpended Prior Year Encumbrances	15,066	15,066	0
<b>Fund Balance at End of Year</b>	<b>\$38,676</b>	<b>\$144,294</b>	<b>\$105,618</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$235,000	\$247,644	\$12,644
Intergovernmental	324,136	296,224	(27,912)
<b>Total Revenues</b>	<b>559,136</b>	<b>543,868</b>	<b>(15,268)</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Personal Services	608,424	598,395	10,029
Materials and Supplies	6,150	5,648	502
Contract Service	21,466	20,241	1,225
Other	146,419	135,654	10,765
<b>Total Expenditures</b>	<b>782,459</b>	<b>759,938</b>	<b>22,521</b>
Excess of Revenues Under Expenditures	<b>(223,323)</b>	<b>(216,070)</b>	<b>7,253</b>
<b>Other Financing Sources:</b>			
Operating Transfers In	40,000	40,000	0
Advances In	52,000	52,000	0
<b>Total Other Financing Sources</b>	<b>92,000</b>	<b>92,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	<b>(131,323)</b>	<b>(124,070)</b>	<b>7,253</b>
Fund Balance at Beginning of Year	115,025	115,025	0
Unexpended Prior Year Encumbrances	21,352	21,352	0
<b>Fund Balance at End of Year</b>	<b>\$5,054</b>	<b>\$12,307</b>	<b>\$7,253</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$1,548,806	\$1,548,806	\$0
Intergovernmental	354,346	353,985	(361)
Contributions/Donations	9,000	9,178	178
Other	77,500	82,491	4,991
<b>Total Revenues</b>	<b>1,989,652</b>	<b>1,994,460</b>	<b>4,808</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Human Services</b>			
Personal Services	617,091	584,473	32,618
Contract Services	263,634	247,428	16,206
Other	516,001	472,952	43,049
Capital Outlay	100,000	59,298	40,702
<b>Total Expenditures</b>	<b>1,496,726</b>	<b>1,364,151</b>	<b>132,575</b>
<b>Excess of Revenues Over Expenditures</b>	<b>492,926</b>	<b>630,309</b>	<b>137,383</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	39,850	39,850	0
Operating Transfers Out	(305,000)	(305,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(265,150)</b>	<b>(265,150)</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>227,776</b>	<b>365,159</b>	<b>137,383</b>
Fund Balance at Beginning of Year	1,918,977	1,918,977	0
Unexpended Prior Year Encumbrances	36,750	36,750	0
<b>Fund Balance at End of Year</b>	<b>\$2,183,503</b>	<b>\$2,320,886</b>	<b>\$137,383</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$140,303	\$145,081	\$4,778
<b>Total Revenues</b>	<b>140,303</b>	<b>145,081</b>	<b>4,778</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Human Services</b>			
Personal Services	372,969	361,349	11,620
Materials and Supplies	42,500	42,241	259
Contract Services	39,700	36,425	3,275
Other	7,500	6,283	1,217
Capital Outlay	19,070	6,286	12,784
<b>Total Expenditures</b>	<b>481,739</b>	<b>452,584</b>	<b>29,155</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(341,436)</b>	<b>(307,503)</b>	<b>33,933</b>
<b>Other Financing Sources:</b>			
Operating Transfers In	344,300	344,300	0
<b>Total Other Financing Sources</b>	<b>344,300</b>	<b>344,300</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures</b>	<b>2,864</b>	<b>36,797</b>	<b>33,933</b>
Fund Balance at Beginning of Year	34,083	34,083	0
Unexpended Prior Year Encumbrances	421	421	0
<b>Fund Balance at End of Year</b>	<b>\$37,368</b>	<b>\$71,301</b>	<b>\$33,933</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$63,250	\$63,250	\$0
Interest	33,027	38,916	5,889
Other	617,734	644,979	27,245
<b>Total Revenues</b>	<b>714,011</b>	<b>747,145</b>	<b>33,134</b>
<b>Expenditures:</b>			
Current:			
Economic Development and Assistance:			
Other	907,741	529,433	378,308
<b>Total Expenditures</b>	<b>907,741</b>	<b>529,433</b>	<b>378,308</b>
Excess of Revenues Over (Under) Expenditures	(193,730)	217,712	411,442
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	64,389	64,389	0
Operating Transfers Out	(545,000)	(545,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(480,611)</b>	<b>(480,611)</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(674,341)	(262,899)	411,442
Fund Balance at Beginning of Year	1,233,391	1,233,391	0
Unexpended Prior Year Encumbrances	175	175	0
<b>Fund Balance at End of Year</b>	<b>\$559,225</b>	<b>\$970,667</b>	<b>\$411,442</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Permissive Motor Vehicle License Tax	\$63,500	\$64,258	\$758
<b>Total Revenues</b>	<u>63,500</u>	<u>64,258</u>	<u>758</u>
<b>Expenditures:</b>			
Intergovernmental:			
Rotary	65,000	2,789	62,211
<b>Total Expenditures</b>	<u>65,000</u>	<u>2,789</u>	<u>62,211</u>
Excess of Revenues (Over) Under Expenditures	(1,500)	61,469	62,969
Fund Balance at Beginning of Year	17,150	17,150	0
Unexpended Prior Year Encumbrances	5,873	5,873	0
<b>Fund Balance at End of Year</b>	<u>\$21,523</u>	<u>\$84,492</u>	<u>\$62,969</u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Substance Abuse Budget Basis For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$21,935	\$20,290	(\$1,645)
<b>Total Revenues</b>	<u>21,935</u>	<u>20,290</u>	<u>(1,645)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety			
Materials and Supplies	1,500	1,177	323
Contract Services	28,352	25,508	2,844
<b>Total Expenditures</b>	<u>29,852</u>	<u>26,685</u>	<u>3,167</u>
Excess of Revenues Under Expenditures	(7,917)	(6,395)	1,522
Fund Balance at Beginning of Year	7,998	7,998	0
Unexpended Prior Year Encumbrances	143	143	0
<b>Fund Balance at End of Year</b>	<u>\$224</u>	<u>\$1,746</u>	<u>\$1,522</u>



# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Narcotics  
Budget Basis  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$100,000	\$125,000	\$25,000
<b>Total Revenues</b>	<b>100,000</b>	<b>125,000</b>	<b>25,000</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety			
Personal Services	123,708	114,886	8,822
Materials and Supplies	1,857	1,000	857
Other	3,518	3,518	0
Capital Outlay	4,700	1,623	3,077
<b>Total Expenditures</b>	<b>133,783</b>	<b>121,027</b>	<b>12,756</b>
Excess of Revenues Over (Under) Expenditures	(33,783)	3,973	37,756
<b>Other Financing Sources:</b>			
Operating Transfers In	33,333	33,333	0
<b>Total Other Financing Sources</b>	<b>33,333</b>	<b>33,333</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(450)	37,306	37,756
Fund Balance at Beginning of Year	450	450	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$37,756</b>	<b>\$37,756</b>

Geauga County, Ohio

Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Youth Service Subsidy  
 Budget Basis  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>5,739</u>	<u>5,739</u>	<u>0</u>
Fund Balance at End of Year	<u>\$5,739</u>	<u>\$5,739</u>	<u>\$0</u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual County Cop Education Budget Basis For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$14,001	\$14,001	\$0
Other	1,452	1,452	0
<b>Total Revenues</b>	<b>15,453</b>	<b>15,453</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	62,924	55,026	7,898
Materials and Supplies	64	0	64
Other	150	150	0
<b>Total Expenditures</b>	<b>63,138</b>	<b>55,176</b>	<b>7,962</b>
Excess of Revenues Under Expenditures	(47,685)	(39,723)	7,962
<b>Other Financing Sources:</b>			
Operating Transfers In	12,950	12,950	0
<b>Total Other Financing Sources</b>	<b>12,950</b>	<b>12,950</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(34,735)	(26,773)	7,962
Fund Balance at Beginning of Year	36,336	36,336	0
<b>Fund Balance at End of Year</b>	<b>\$1,601</b>	<b>\$9,563</b>	<b>\$7,962</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$31,911	\$36,459	\$4,548
<b>Total Revenues</b>	<b>31,911</b>	<b>36,459</b>	<b>4,548</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	46,799	45,244	1,555
Other Expenses	1,310	1,310	0
<b>Total Expenditures</b>	<b>48,109</b>	<b>46,554</b>	<b>1,555</b>
Excess of Revenues Under Expenditures	(16,198)	(10,095)	6,103
Fund Balance at Beginning of Year	16,199	16,199	0
<b>Fund Balance at End of Year</b>	<b>\$1</b>	<b>\$6,104</b>	<b>\$6,103</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Licenses and Permits	\$21,000	\$20,825	(\$175)
<b>Total Revenues</b>	<b>21,000</b>	<b>20,825</b>	<b>( 175)</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Other	20,500	10,050	10,450
<b>Total Expenditures</b>	<b>20,500</b>	<b>10,050</b>	<b>10,450</b>
Excess of Revenues Over Expenditures	500	10,775	10,275
Fund Balance at Beginning of Year	910	910	0
<b>Fund Balance at End of Year</b>	<b>\$1,410</b>	<b>\$11,685</b>	<b>\$10,275</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$107,510	\$106,888	(\$622)
<b>Total Revenues</b>	<b>107,510</b>	<b>106,888</b>	<b>(622)</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	224,649	224,064	585
<b>Total Expenditures</b>	<b>224,649</b>	<b>224,064</b>	<b>585</b>
Excess of Revenues Under Expenditures	(117,139)	(117,176)	(37)
<b>Other Financing Sources:</b>			
Operating Transfers In	115,089	115,089	0
<b>Total Other Financing Sources</b>	<b>115,089</b>	<b>115,089</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(2,050)	(2,087)	(37)
Fund Balance at Beginning of Year	2,087	2,087	0
<b>Fund Balance at End of Year</b>	<b>\$37</b>	<b>\$0</b>	<b>(\$37)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$8,100	\$8,843	\$743
<b>Total Revenues</b>	<b>8,100</b>	<b>8,843</b>	<b>743</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety	-		
Personal Services	7,060	2,727	4,333
Materials and Supplies	3,140	3,000	140
<b>Total Expenditures</b>	<b>10,200</b>	<b>5,727</b>	<b>4,473</b>
Excess of Revenues Over (Under) Expenditures	(2,100)	3,116	5,216
Fund Balance at Beginning of Year	9,196	9,196	0
<b>Fund Balance at End of Year</b>	<b>\$7,096</b>	<b>\$12,312</b>	<b>\$5,216</b>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Youth Center Services  
Budget Basis  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$3,894	\$3,894	\$0
<b>Total Revenues</b>	<b>3,894</b>	<b>3,894</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Materials and Supplies	700	595	105
Contract Services	4,874	4,874	0
Other	2,735	2,136	599
Capital Outlay	309	309	0
<b>Total Expenditures</b>	<b>8,618</b>	<b>7,914</b>	<b>704</b>
Excess of Revenues Under Expenditures	(4,724)	(4,020)	704
Fund Balance at Beginning of Year	4,742	4,742	0
Unexpended Prior Year Encumbrance	132	132	0
<b>Fund Balance at End of Year</b>	<b>\$150</b>	<b>\$854</b>	<b>\$704</b>



# 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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$3,000	\$2,973	(\$27)
<b>Total Revenues</b>	<u>3,000</u>	<u>2,973</u>	<u>(27)</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Other	6,713	6,713	0
<b>Total Expenditures</b>	<u>6,713</u>	<u>6,713</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(3,713)</u>	<u>(3,740)</u>	<u>(27)</u>
<b>Other Financing Uses:</b>			
Operating Transfers Out	(504)	0	504
<b>Total Other Financing Uses</b>	<u>(504)</u>	<u>0</u>	<u>504</u>
Excess of Revenues Under Expenditures and Other Financing Uses	<u>(4,217)</u>	<u>(3,740)</u>	<u>477</u>
Fund Balance at Beginning of Year	4,217	4,217	0
<b>Fund Balance at End of Year</b>	<u>\$0</u>	<u>\$477</u>	<u>\$477</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$0	\$0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Contract Services	50	0	50
<b>Total Expenditures</b>	<b>50</b>	<b>0</b>	<b>50</b>
Excess of Revenues Over (Under) Expenditures	(50)	0	50
Fund Balance at Beginning of Year	500	500	0
<b>Fund Balance at End of Year</b>	<b>\$450</b>	<b>\$500</b>	<b>\$50</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$19,566	\$19,566	\$0
<b>Total Revenues</b>	<u>19,566</u>	<u>19,566</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Safety			
Personal Services	12,208	12,206	2
Materials and Supplies	1,627	1,627	0
Contact Services	3,468	0	3,468
Other	2,734	2,734	0
Capital Outlay	866	866	0
<b>Total Expenditures</b>	<u>20,903</u>	<u>17,433</u>	<u>3,470</u>
Excess of Revenues Over (Under) Expenditures	(1,337)	2,133	3,470
Fund Balance at Beginning of Year	9,585	9,585	0
Unexpended Prior Year Expenditures	2	2	0
<b>Fund Balance at End of Year</b>	<u>\$8,250</u>	<u>\$11,720</u>	<u>\$3,470</u>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Violence Against Women Act Budget Basis For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$34,426	\$34,426	\$0
<b>Total Revenues</b>	<b>34,426</b>	<b>34,426</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	43,829	42,230	1,599
Materials and Supplies	1,128	848	280
Contact Services	20,487	11,320	9,167
Other	1,540	1,435	105
Capital Outlay	2,500	1,125	1,375
<b>Total Expenditures</b>	<b>69,484</b>	<b>56,958</b>	<b>12,526</b>
Excess of Revenues Under Expenditures	(35,058)	(22,532)	12,526
<b>Other Financing Sources:</b>			
Operating Transfers In	13,352	13,352	0
<b>Total Other Financing Sources</b>	<b>13,352</b>	<b>13,352</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(21,706)	(9,180)	12,526
Fund Balance at Beginning of Year	22,319	22,319	0
<b>Fund Balance at End of Year</b>	<b>\$613</b>	<b>\$13,139</b>	<b>\$12,526</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, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$48,000	\$46,013	\$1,987
<b>Total Revenues</b>	<b>48,000</b>	<b>46,013</b>	<b>1,987</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Materials and Supplies	47,000	44,897	2,103
Other	1,000	985	15
<b>Total Expenditures</b>	<b>48,000</b>	<b>45,882</b>	<b>2,118</b>
Excess of Revenues Over Expenditures	0	131	131
Fund Balance at Beginning of Year	398	398	0
Unexpended Prior Year Expenditures	114	114	0
<b>Fund Balance at End of Year</b>	<b>\$512</b>	<b>\$643</b>	<b>\$131</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$24,792	\$24,792	\$0
<b>Total Revenues</b>	<b>24,792</b>	<b>24,792</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	39,321	39,209	112
Materials and Supplies	149	149	0
Other	1,899	1,474	425
<b>Total Expenditures</b>	<b>41,369</b>	<b>40,832</b>	<b>537</b>
Excess of Revenues Under Expenditures	(16,577)	(16,040)	537
<b>Other Financing Sources:</b>			
Operating Transfers In	9,852	9,852	9,852
<b>Total Other Financing Sources</b>	<b>9,852</b>	<b>9,852</b>	<b>9,852</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(6,725)	(6,188)	537
Fund Balance at Beginning of Year	6,725	6,725	0
Unexpended Prior Year Expenditures	9	9	0
<b>Fund Balance at End of Year</b>	<b>\$9</b>	<b>\$546</b>	<b>\$537</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$2,175	\$2,174	(\$1)
<b>Total Revenues</b>	<b>2,175</b>	<b>2,174</b>	<b>(1)</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Capital Outlay	45,675	44,587	1,088
<b>Total Expenditures</b>	<b>45,675</b>	<b>44,587</b>	<b>1,088</b>
Excess of Revenues Under Expenditures	(43,500)	(42,413)	1,087
Fund Balance at Beginning of Year	43,500	43,500	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$1,087</b>	<b>\$1,087</b>

# 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, 1999.

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$46,146	\$46,146	\$0
<b>Total Revenues</b>	<b>46,146</b>	<b>46,146</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Personal Services	51,828	37,162	14,666
Materials and Supplies	2,000	600	1,400
Other Expense	3,000	1,676	1,324
Capital Outlay	4,700	3,714	986
<b>Total Expenditures</b>	<b>61,528</b>	<b>43,152</b>	<b>18,376</b>
Excess of Revenues Over (Under) Expenditures	<u>(15,382)</u>	<u>2,994</u>	<u>18,376</u>
<b>Other Financing Sources:</b>			
Operating Transfers In	15,382	15,382	0
<b>Total Other Financing Sources</b>	<b>15,382</b>	<b>15,382</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over Expenditures	<u>0</u>	<u>18,376</u>	<u>18,376</u>
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$0</b>	<b>\$18,376</b>	<b>\$18,376</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, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other Revenue	\$287	\$317	\$30
<b>Total Revenues</b>	<u>287</u>	<u>317</u>	<u>30</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	287	317	30
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<u>\$287</u>	<u>\$317</u>	<u>\$30</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, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$18,392	\$18,392	\$0
<b>Total Revenues</b>	<u>18,392</u>	<u>18,392</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Capital Outlay	18,392	17,695	697
<b>Total Expenditures</b>	<u>18,392</u>	<u>17,695</u>	<u>697</u>
Excess of Revenues Over Expenditures	0	697	697
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<u>\$0</u>	<u>\$697</u>	<u>\$697</u>

# Geauga County, Ohio

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Sheriff K-9  
Budget Basis  
For the Year Ended December 31, 1999.

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other Revenue	\$96,767	\$136,767	\$40,000
<b>Total Revenues</b>	<b>96,767</b>	<b>136,767</b>	<b>40,000</b>
<b>Expenditures:</b>			
Current:			
Public Safety			
Other Expense	55,000	33,350	21,650
<b>Total Expenditures</b>	<b>55,000</b>	<b>33,350</b>	<b>21,650</b>
Excess of Revenues Over Expenditures	41,767	103,417	61,650
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$41,767</b>	<b>\$103,417</b>	<b>\$61,650</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$56,250	\$56,250	\$0
<b>Total Revenues</b>	<u>56,250</u>	<u>56,250</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Capital Outlay	56,250	20,784	35,466
<b>Total Expenditures</b>	<u>56,250</u>	<u>20,784</u>	<u>35,466</u>
Excess of Revenues Over Expenditures	0	35,466	35,466
Fund Balance at Beginning of Year	0	0	0
<b>Fund Balance at End of Year</b>	<u>\$0</u>	<u>\$35,466</u>	<u>\$35,466</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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property and Other Taxes	\$5,980,357	\$5,980,357	\$0
Permissive Motor Vehicle License Tax	463,500	468,964	5,464
Charges for Services	2,655,435	2,612,281	(43,154)
Licenses and Permits	143,500	137,634	(5,866)
Fines and Forfeitures	78,100	138,421	60,321
Intergovernmental	21,707,475	22,270,967	563,492
Special Assessments	0	0	0
Interest	76,741	100,874	24,133
Contributions/Donations	18,623	18,938	315
Other	1,315,064	1,410,050	94,986
<b>Total Revenues</b>	<b>32,438,795</b>	<b>33,138,486</b>	<b>699,691</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
<b>Legislative and Executive</b>			
<b>Real Estate Assessment</b>			
Personal Services	423,936	389,690	34,246
Materials and Supplies	22,750	20,756	1,994
Contract Services	227,536	146,567	80,969
Other	68,750	61,164	7,586
Capital Outlay	123,707	123,296	411
<b>Delinquent Tax Collector</b>			
Personal Services	99,052	71,600	27,452
Materials and Supplies	4,000	1,011	2,989
Other	14,000	9,901	4,099
Capital Outlay	9,712	537	9,175
<b>Community Development</b>			
<b>Administration</b>			
Personal Services	103,150	97,295	5,855
Materials and Supplies	5,000	1,990	3,010
Contract Services	35,000	29,973	5,027
Other	24,850	13,634	11,216
Capital Outlay	7,000	2,670	4,330

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
County Recorder Micrographics			
Contract Services	\$93,000	\$76,365	\$16,635
Capital Outlay	8,000	5,812	2,188
Total General Government Legislative and Executive	<u>1,269,443</u>	<u>1,052,261</u>	<u>217,182</u>
General Government:			
Judicial			
Certificate of Title			
Personal Services	199,730	183,713	16,017
Materials and Supplies	11,600	11,067	533
Other	14,350	8,914	5,436
Capital Outlay	8,500	8,412	88
CASA			
Personal Services	29,217	27,606	1,611
Materials and Supplies	800	619	181
Other	5,764	3,190	2,574
Volunteer Guardianship			
Contract Services	4,000	0	4,000
Other	2,000	120	1,880
Intensive Supervision			
Personal Services	35,655	35,647	8
Materials and Supplies	820	820	0
Contract Services	2,460	0	2,460
Other	968	968	0
Care and Custody			
Personal Services	117,631	104,467	13,164
Materials and Supplies	8,150	4,681	3,469
Contract Services	180,031	66,828	113,203
Other	17,402	11,597	5,805
Capital Outlay	22,044	20,508	1,536
Total General Government Judicial	<u>661,122</u>	<u>489,157</u>	<u>171,965</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety</b>			
<b>911 Program</b>			
Personal Services	\$108,151	\$104,511	\$3,640
Materials and Supplies	4,300	511	3,789
Contract Services	251,000	218,734	32,266
Other	83,800	49,548	34,252
Capital Outlay	97,000	59,491	37,509
<b>800 System Communication</b>			
Personal Services	55,192	54,786	406
Materials and Supplies	500	460	40
Contract Services	62,952	59,402	3,550
Other	35,000	20,876	14,124
Capital Outlay	39,000	33,521	5,479
<b>Youth Center</b>			
Personal Services	337,542	314,602	22,940
Materials and Supplies	18,000	13,833	4,167
Contract Services	18,998	12,325	6,673
Other	6,500	4,147	2,353
Capital Outlay	3,350	1,544	1,806
<b>Substance Abuse</b>			
Materials and Supplies	1,500	1,177	323
Contract Services	28,352	25,508	2,844
<b>Victim Witness</b>			
Personal Services	44,223	39,290	4,933
Materials and Supplies	1,000	923	77
Other	17,678	15,493	2,185
Capital Outlay	1,000	168	832
<b>Indigent Guardianship</b>			
Contract Services	2,250	150	2,100
Other	13,250	3,442	9,808
<b>DARE Grant</b>			
Personal Services	85,033	80,300	4,733
Materials and Supplies	4,527	4,500	27

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Narcotics</b>			
Personal Services	\$123,708	\$114,886	\$8,822
Materials and Supplies	1,857	1,000	857
Other	3,518	3,518	0
Capital Outlay	4,700	1,623	3,077
<b>County Cop Education</b>			
Personal Services	62,924	55,026	7,898
Materials and Supplies	64	0	64
Other	150	150	0
<b>Drug Prosecution</b>			
Personal Services	46,799	45,244	1,555
Other Expenses	1,310	1,310	0
<b>Domestic Violence</b>			
Other	20,500	10,050	10,450
<b>COPS Fast</b>			
Personal Services	224,649	224,064	585
<b>Education and Enforcement</b>			
Personal Services	7,060	2,727	4,333
Materials and Supplies	3,140	3,000	140
<b>Youth Center Services</b>			
Materials and Supplies	700	595	105
Contract Services	4,874	4,874	0
Other	2,735	2,136	599
Capital Outlay	309	309	0
<b>Drug Law Enforcement</b>			
Other	6,713	6,713	0
<b>Juvenile Indigent Drivers</b>			
Contract Services	50	0	50

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Prison Diversion</b>			
Personal Services	\$12,208	\$12,206	\$2
Materials and Supplies	1,627	1,627	0
Contract Services	3,468	0	3,468
Other	2,734	2,734	0
Capital Outlay	866	866	0
<b>Violence Against Women Act</b>			
Personal Services	43,829	42,230	1,599
Materials and Supplies	1,128	848	280
Contract Services	20,487	11,320	9,167
Other	1,540	1,435	105
Capital Outlay	2,500	1,125	1,375
<b>Commissary Fund</b>			
Materials and Supplies	47,000	44,897	2,103
Other	1,000	985	15
<b>Victims of Crime Act</b>			
Personal Services	39,321	39,209	112
Materials and Supplies	149	149	0
Other	1,899	1,474	425
<b>COPS More</b>			
Capital Outlay	45,675	44,587	1,088
<b>Victim Advocate</b>			
Personal Services	51,828	37,162	14,666
Materials and Supplies	2,000	600	1,400
Other	3,000	1,676	1,324
Capital Outlay	4,700	3,714	986
<b>Juvenile Block Grant</b>			
Capital Outlay	18,392	17,695	697
<b>Court Security</b>			
Capital Outlay	56,250	20,784	35,466

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff K-9			
Other	\$55,000	\$33,350	\$21,650
Total Public Safety	<u>2,252,459</u>	<u>1,917,140</u>	<u>335,319</u>
Public Works			
Motor Vehicle License			
Personal Services	2,605,402	2,535,859	69,543
Materials and Supplies	712,000	598,569	113,431
Contract Services	859,000	699,341	159,659
Other	477,867	436,611	41,256
Capital Outlay	517,500	432,332	85,168
Claims	6,408	2,000	4,408
Ditch Maintenance			
Contract Services	7,378	2,071	5,307
Total Public Works	<u>5,185,555</u>	<u>4,706,783</u>	<u>478,772</u>
Health			
Mental Health			
Personal Services	324,114	266,348	57,766
Materials and Supplies	7,500	5,950	1,550
Contract Services	3,688,000	3,568,909	119,091
Other	61,500	45,167	16,333
Capital Outlay	200,000	163,417	36,583
Dog and Kennel			
Personal Services	150,132	125,204	24,928
Materials and Supplies	29,002	17,623	11,379
Contract Services	4,050	3,634	416
Other	17,700	12,167	5,533
Capital Outlay	8,300	5,320	2,980
Claims	800	0	800
Total Health	<u>4,491,098</u>	<u>4,213,739</u>	<u>277,359</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Human Services</b>			
Mental Retardation			
Personal Services	\$7,730,853	\$7,707,904	\$22,949
Materials and Supplies	266,227	234,080	32,147
Contract Services	763,023	659,178	103,845
Other	580,245	401,782	178,463
Capital Outlay	140,228	128,898	11,330
<b>Public Assistance</b>			
Personal Services	2,426,100	2,392,910	33,190
Materials and Supplies	101,865	88,596	13,269
Contract Services	1,206,980	1,148,908	58,072
Other	436,710	373,391	63,319
Capital Outlay	58,500	54,001	4,499
<b>Children's Services Levy</b>			
Personal Services	77,502	76,654	848
Contract Services	2,658,874	2,626,213	32,661
Other	32,600	31,000	1,600
Grants	250,432	239,959	10,473
<b>M. R. Residential Services</b>			
Contract Services	1,486,289	1,472,707	13,582
<b>Child Support Enforcement</b>			
Personal Services	404,953	397,904	7,049
Materials and Supplies	12,239	3,361	8,878
Contract Services	341,853	333,692	8,161
Other	123,256	68,764	54,492
Capital Outlay	15,825	8,155	7,670
<b>Transportation Administration</b>			
Personal Services	608,424	598,395	10,029
Materials and Supplies	6,150	5,648	502
Contract Services	21,466	20,241	1,225
Other	146,419	135,654	10,765
<b>Aging</b>			
Personal Services	617,091	584,473	32,618
Contract Services	263,634	247,428	16,206
Other	516,001	472,952	43,049
Capital Outlay	100,000	59,298	40,702

(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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
County Home			
Personal Services	\$372,969	\$361,349	\$11,620
Materials and Supplies	42,500	42,241	259
Contract Services	39,700	36,425	3,275
Other	7,500	6,283	1,217
Capital Outlay	19,070	6,286	12,784
Total Human Services	<u>21,875,478</u>	<u>21,024,730</u>	<u>850,748</u>
Economic Development and Assistance:			
Revolving Loan			
Other	907,741	529,433	378,308
Total Economic Development and Assistance	<u>907,741</u>	<u>529,433</u>	<u>378,308</u>
Intergovernmental			
Municipal Road Tax Fund			
Rotary	65,000	2,789	62,211
Total Intergovernmental	<u>65,000</u>	<u>2,789</u>	<u>62,211</u>
Total Expenditures	<u>36,707,896</u>	<u>33,936,032</u>	<u>2,771,864</u>
Excess of Revenues Under Expenditures	(4,269,101)	(797,546)	3,471,555
Other Financing Sources (Uses):			
Operating Transfers In	1,770,726	1,655,114	(115,612)
Operating Transfers Out	(2,291,461)	(2,193,582)	97,879
Advances In	52,000	52,000	0
Total Other Financing Sources (Uses)	<u>(468,735)</u>	<u>(486,468)</u>	<u>(17,733)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(4,737,836)	(1,284,014)	3,453,822
Fund Balances at Beginning of Year	13,807,404	13,807,404	0
Unexpended Prior Year Encumbrances	667,791	667,791	0
Fund Balances at End of Year	<u>\$9,737,359</u>	<u>\$13,191,181</u>	<u>\$3,453,822</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$568,616	\$568,616	\$0
Intergovernmental	63,827	63,779	(48)
Special Assessments	271,210	271,210	0
<b>Total Revenues</b>	<b>903,653</b>	<b>903,605</b>	<b>(48)</b>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
General Obligation Bond:			
Principal Retirement	495,000	495,000	0
Interest and Fiscal Charges	184,916	184,916	0
<b>Total General Obligation Bond</b>	<b>679,916</b>	<b>679,916</b>	<b>0</b>
Special Assessment Bond:			
Principal Retirement	199,661	199,661	0
Interest and Fiscal Charges	269,144	269,144	0
<b>Total Special Assessment Bond</b>	<b>468,805</b>	<b>468,805</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,148,721</b>	<b>1,148,721</b>	<b>0</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(245,068)</b>	<b>(245,116)</b>	<b>(48)</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	642,734	642,734	0
Operating Transfers Out	(450,000)	(450,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>192,734</b>	<b>192,734</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<b>(52,334)</b>	<b>(52,382)</b>	<b>(48)</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,128,870</b>	<b>1,128,870</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$1,076,536</b>	<b>\$1,076,488</b>	<b>(\$48)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$78,581	\$78,581	\$0
<b>Total Revenues</b>	<b>\$78,581</b>	<b>\$78,581</b>	<b>\$0</b>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	5,450,000	5,440,000	10,000
Interest and Fiscal Charges	223,528	193,470	30,058
<b>Total Expenditures</b>	<b>5,673,528</b>	<b>5,633,470</b>	<b>40,058</b>
Excess of Revenues Under Expenditures	(5,594,947)	(5,554,889)	40,058
<b>Other Financing Sources:</b>			
Operating Transfers In	674,889	674,889	0
Note Proceeds	4,880,000	4,880,000	0
<b>Total Other Financing Sources</b>	<b>5,554,889</b>	<b>5,554,889</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(40,058)	0	40,058
Fund Balance at Beginning of Year	67,212	67,212	0
<b>Fund Balance at End of Year</b>	<b>\$27,154</b>	<b>\$67,212</b>	<b>\$40,058</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Total Revenues	\$0	\$0	\$0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	9,300	9,300	0
Total Expenditures	14,300	14,300	0
Excess of Revenues Under Expenditures	(14,300)	(14,300)	0
<b>Other Financing Sources:</b>			
Operating Transfers In	14,300	14,300	0
Total Other Financing Sources	14,300	14,300	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0



# 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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property and Other Taxes	\$647,197	\$647,197	\$0
Intergovernmental	63,827	63,779	(48)
Special Assessments	271,210	271,210	0
<b>Total Revenues</b>	<u>982,234</u>	<u>982,186</u>	<u>(48)</u>
<b>Expenditures:</b>			
<b>Debt Service:</b>			
<b>Bond Retirement:</b>			
Principal Retirement:	694,661	694,661	0
Interest and Fiscal Charges	454,060	454,060	0
<b>Note Retirement:</b>			
Principal Retirement	5,450,000	5,440,000	10,000
Interest and Fiscal Charges	223,528	193,470	30,058
<b>Mortgage Revenue Bond:</b>			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	9,300	9,300	0
<b>Total Expenditures</b>	<u>6,836,549</u>	<u>6,796,491</u>	<u>40,058</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(5,854,315)</u>	<u>(5,814,305)</u>	<u>40,010</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	1,331,923	1,331,923	0
Operating Transfers Out	(450,000)	(450,000)	0
Note Proceeds	4,880,000	4,880,000	0
<b>Total Other Financing Sources (Uses)</b>	<u>5,761,923</u>	<u>5,761,923</u>	<u>0</u>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<u>(92,392)</u>	<u>(52,382)</u>	<u>40,010</u>
<b>Fund Balances at Beginning of Year</b>	<u>1,196,082</u>	<u>1,196,082</u>	<u>0</u>
<b>Fund Balances at End of Year</b>	<u>\$1,103,690</u>	<u>\$1,143,700</u>	<u>\$40,010</u>

## 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, 1999

	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$90,930	\$480,080	\$303,075
Receivables			
Accounts	1,242	0	0
Accrued Interest	0	0	0
Intergovernmental	0	247,623	0
Due from Agency Fund			
Property and Other Taxes	0	2,660,000	0
<b>Total Assets</b>	<u>\$92,172</u>	<u>\$3,387,703</u>	<u>\$303,075</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$0	\$0	\$3,000
Contracts Payable	0	0	37,248
Interfund Payable	0	0	0
Deferred Revenue	0	2,660,000	0
Accrued Interest Payable	0	0	506
Notes Payable	0	0	450,000
<b>Total Liabilities</b>	<u>0</u>	<u>2,660,000</u>	<u>490,754</u>
<b>Fund Equity:</b>			
Fund Balances (Deficit)			
Reserved for Encumbrances	0	108,533	109,276
Unreserved, Undesignated	92,172	619,170	(296,955)
<b>Total Fund Equity (Deficit)</b>	<u>92,172</u>	<u>727,703</u>	<u>(187,679)</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$92,172</u>	<u>\$3,387,703</u>	<u>\$303,075</u>

<u>Construction</u>	<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$1,104,603	\$330,052	\$474,062	\$18	\$2,782,820
0	0	0	0	1,242
7,888	3,310	0	0	11,198
0	0	0	0	247,623
0	0	0	0	2,660,000
<u>\$1,112,491</u>	<u>\$333,362</u>	<u>\$474,062</u>	<u>\$18</u>	<u>\$5,702,883</u>
\$17,924	\$0	\$0	\$0	\$20,924
0	0	0	0	37,248
300,000	0	0	0	300,000
0	0	0	0	2,660,000
2,588	0	0	0	3,094
2,250,000	0	0	0	2,700,000
<u>2,570,512</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,721,266</u>
1,175,277	24,815	197,468	0	1,615,369
(2,633,298)	308,547	276,594	18	(1,633,752)
<u>(1,458,021)</u>	<u>333,362</u>	<u>474,062</u>	<u>18</u>	<u>(18,383)</u>
<u>\$1,112,491</u>	<u>\$333,362</u>	<u>\$474,062</u>	<u>\$18</u>	<u>\$5,702,883</u>

# Geauga County, Ohio

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

### All Capital Projects Funds

For the Year Ended December 31, 1999

	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
<b>Revenues:</b>			
Property and Other Taxes	\$0	\$2,607,108	\$0
Charges for Services	69,990	0	0
Intergovernmental	0	2,935,854	416,667
Interest	0	0	0
Other	1,800	0	1,666
<b>Total Revenues</b>	<b>71,790</b>	<b>5,542,962</b>	<b>418,333</b>
<b>Expenditures:</b>			
Capital Outlay	34,599	5,199,016	774,648
Debt Service:			
Interest and Fiscal Charges	0	0	29,555
<b>Total Expenditures</b>	<b>34,599</b>	<b>5,199,016</b>	<b>804,203</b>
Excess of Revenues Over (Under) Expenditures	<b>37,191</b>	<b>343,946</b>	<b>(385,870)</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	0	830,291
Operating Transfers Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>830,291</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<b>37,191</b>	<b>343,946</b>	<b>444,421</b>
Fund Balances (Deficit) at Beginning of Year	54,981	383,757	(632,100)
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$92,172</b>	<b>\$727,703</b>	<b>(\$187,679)</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	\$2,607,108
0	0	0	0	69,990
23,606	0	77,000	129,870	3,582,997
55,981	21,575	0	0	77,556
31,446	16	0	24,336	59,264
<u>111,033</u>	<u>21,591</u>	<u>77,000</u>	<u>154,206</u>	<u>6,396,915</u>
1,685,517	54,204	100,335	183,650	8,031,969
73,649	0	0	0	103,204
<u>1,759,166</u>	<u>54,204</u>	<u>100,335</u>	<u>183,650</u>	<u>8,135,173</u>
<u>(1,648,133)</u>	<u>(32,613)</u>	<u>(23,335)</u>	<u>(29,444)</u>	<u>(1,738,258)</u>
831,270	0	495,000	23,497	2,180,058
0	(27,251)	0	0	(27,251)
<u>831,270</u>	<u>(27,251)</u>	<u>495,000</u>	<u>23,497</u>	<u>2,152,807</u>
(816,863)	(59,864)	471,665	(5,947)	414,549
(641,158)	393,226	2,397	5,965	(432,932)
<u>(\$1,458,021)</u>	<u>\$333,362</u>	<u>\$474,062</u>	<u>\$18</u>	<u>(\$18,383)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$70,765	\$70,831	\$66
Other	1,800	1,800	0
<b>Total Revenues</b>	<b>72,565</b>	<b>72,631</b>	<b>66</b>
<b>Expenditures:</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	66,270	49,490	16,780
<b>Total Expenditures</b>	<b>66,270</b>	<b>49,490</b>	<b>16,780</b>
Excess of Revenues Over Expenditures	6,295	23,141	16,846
Fund Balance at Beginning of Year	53,257	53,257	0
Unexpended Prior Year Encumbrances	2,033	2,033	0
<b>Fund Balance at End of Year</b>	<b>\$61,585</b>	<b>\$78,431</b>	<b>\$16,846</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,607,108	\$2,607,108	\$0
Intergovernmental	2,713,892	2,688,231	(25,661)
<b>Total Revenues</b>	<b>5,321,000</b>	<b>5,295,339</b>	<b>(25,661)</b>
<b>Expenditures:</b>			
Current:			
Public Works			
Materials and Supplies	100,000	3,351	96,649
Contract Services	5,604,756	5,304,198	300,558
<b>Total Expenditures</b>	<b>5,704,756</b>	<b>5,307,549</b>	<b>397,207</b>
Excess of Revenues Under Expenditures	(383,756)	(12,210)	371,546
Fund Balance at Beginning of Year	383,757	383,757	0
<b>Fund Balance at End of Year</b>	<b>\$1</b>	<b>\$371,547</b>	<b>\$371,546</b>



# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$420,000	\$420,000	\$0
Other	1,666	1,666	0
<b>Total Revenues</b>	<b>421,666</b>	<b>421,666</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public Works</b>			
Contract Service	467,834	400,079	67,755
Other	15,600	9,389	6,211
Capital Outlay	420,000	420,000	0
<b>Total Expenditures</b>	<b>903,434</b>	<b>829,468</b>	<b>73,966</b>
Excess of Revenues Under Expenditures	(481,768)	(407,802)	73,966
<b>Other Financing Sources:</b>			
Operating Transfers In	350,000	350,000	0
<b>Total Other Financing Sources</b>	<b>350,000</b>	<b>350,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(131,768)	(57,802)	73,966
Fund Balance at Beginning of Year	209,465	209,465	0
Unexpended Prior Year Encumbrances	1,888	1,888	0
<b>Fund Balance at End of Year</b>	<b>\$79,585</b>	<b>\$153,551</b>	<b>\$73,966</b>

# Geauga County, Ohio

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Construction Budget Basis For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$23,606	\$23,606	\$0
Interest	58,051	57,545	(506)
Other	31,446	31,446	0
<b>Total Revenues</b>	<b>113,103</b>	<b>112,597</b>	<b>(506)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public Works</b>			
Contract Services	462,100	401,992	60,108
Other	62,907	49,308	13,599
Capital Outlay	763,243	626,253	136,990
<b>Total Expenditures</b>	<b>1,288,250</b>	<b>1,077,553</b>	<b>210,697</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(1,175,147)</b>	<b>(964,956)</b>	<b>210,191</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	831,270	781,270	(50,000)
Operating Transfers Out	(83,409)	(77,409)	6,000
Advances In	300,000	300,000	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,047,861</b>	<b>1,003,861</b>	<b>(44,000)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(127,286)</b>	<b>38,905</b>	<b>166,191</b>
<b>Fund Balance at Beginning of Year</b>			
Unexpended Prior Year Encumbrances	693,278	693,278	0
	31,635	31,635	0
<b>Fund Balance at End of Year</b>	<b>\$597,627</b>	<b>\$763,818</b>	<b>\$166,191</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$20,050	\$19,987	(\$63)
Other	0	24	24
<b>Total Revenues</b>	<b>20,050</b>	<b>20,011</b>	<b>(39)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Works			
Other	60,000	53,220	6,780
Capital Outlay	100,000	48,660	51,340
<b>Total Expenditures</b>	<b>160,000</b>	<b>101,880</b>	<b>58,120</b>
Excess of Revenues Under Expenditures	<b>(139,950)</b>	<b>(81,869)</b>	<b>58,081</b>
<b>Other Financing Uses:</b>			
Operating Transfers Out	(35,000)	(27,251)	7,749
<b>Total Other Financing Uses</b>	<b>(35,000)</b>	<b>(27,251)</b>	<b>7,749</b>
Excess of Revenues Under Expenditures and Other Financing Uses	<b>(174,950)</b>	<b>(109,120)</b>	<b>65,830</b>
Fund Balance at Beginning of Year	390,512	457,724	67,212
<b>Fund Balance at End of Year</b>	<b>\$215,562</b>	<b>\$348,604</b>	<b>\$133,042</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$67,000	\$77,000	\$10,000
<b>Total Revenues</b>	<b>67,000</b>	<b>77,000</b>	<b>10,000</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public Works Capital Outlay	562,000	296,137	265,863
<b>Total Expenditures</b>	<b>562,000</b>	<b>296,137</b>	<b>265,863</b>
Excess of Revenues Under Expenditures	(495,000)	(219,137)	275,863
<b>Other Financing Sources:</b>			
Operating Transfers In	495,000	495,000	0
<b>Total Other Financing Sources</b>	<b>495,000</b>	<b>495,000</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over Expenditures	0	275,863	(275,863)
Fund Balance at Beginning of Year	497	497	0
Unexpended Prior Year Encumbrances	234	234	0
<b>Fund Balance at End of Year</b>	<b>\$731</b>	<b>\$276,594</b>	<b>(\$275,863)</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$129,870	\$129,870	\$0
Other	24,336	24,336	0
<b>Total Revenues</b>	<b>154,206</b>	<b>154,206</b>	<b>0</b>
<b>Expenditures:</b>			
Current:			
Human Services			
Capital Outlay	183,650	183,650	0
<b>Total Expenditures</b>	<b>183,650</b>	<b>183,650</b>	<b>0</b>
Excess of Revenues Under Expenditures	(29,444)	(29,444)	0
<b>Other Financing Sources:</b>			
Operating Transfers In	23,497	23,497	0
<b>Total Other Financing Sources</b>	<b>23,497</b>	<b>23,497</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Under Expenditures	(5,947)	(5,947)	0
Fund Balance at Beginning of Year	5,965	5,965	0
<b>Fund Balance at End of Year</b>	<b>\$18</b>	<b>\$18</b>	<b>\$0</b>

# 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,607,108	\$2,607,108	\$0
Charges for Services	70,765	70,831	66
Intergovernmental	3,354,368	3,338,707	(15,661)
Interest	78,101	77,532	(569)
Other	59,248	59,272	24
<b>Total Revenues</b>	<b>6,169,590</b>	<b>6,153,450</b>	<b>(16,140)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
<b>Judicial</b>			
Computerization			
Capital Outlay	66,270	49,490	16,780
<b>Total General Government Judicial</b>	<b>66,270</b>	<b>49,490</b>	<b>16,780</b>
<b>Public Works</b>			
<b>Road and Bridge</b>			
Materials and Supplies	100,000	3,351	96,649
Contract Services	5,604,756	5,304,198	300,558
<b>Permanent Improvement</b>			
Contract Service	467,834	400,079	67,755
Other	15,600	9,389	6,211
Capital Outlay	420,000	420,000	0
<b>Construction</b>			
Contract Services	462,100	401,992	60,108
Other	62,907	49,308	13,599
Capital Outlay	763,243	626,253	136,990
<b>Water Construction Fund</b>			
Other	60,000	53,220	6,780
Capital Outlay	100,000	48,660	51,340

(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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Community Development Block Grant Capital Outlay	\$562,000	\$296,137	\$265,863
<b>Total Public Works</b>	<u>8,618,440</u>	<u>7,612,587</u>	<u>1,005,853</u>
Human Services Transportation Capital Grant Capital Outlay	183,650	183,650	0
<b>Total Human Services</b>	<u>183,650</u>	<u>183,650</u>	<u>0</u>
<b>Total Expenditures</b>	<u>8,868,360</u>	<u>7,845,727</u>	<u>1,022,633</u>
Excess of Revenues Under Expenditures	<u>(2,698,770)</u>	<u>(1,692,277)</u>	<u>1,006,493</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	1,699,767	1,649,767	(50,000)
Operating Transfers Out	(118,409)	(104,660)	13,749
Advance In	300,000	300,000	0
<b>Total Other Financing Sources (Uses)</b>	<u>1,881,358</u>	<u>1,845,107</u>	<u>(36,251)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(817,412)	152,830	970,242
Fund Balances at Beginning of Year	1,736,731	1,736,731	0
Unexpended Prior Year Encumbrances	35,789	35,789	0
<b>Fund Balances at End of Year</b>	<u>\$955,108</u>	<u>\$1,925,350</u>	<u>\$970,242</u>

## 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, 1999

	Water Resources	Water District	Totals
<b>Assets:</b>			
<b>Current Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$2,971,605	\$375,594	\$3,347,199
Accounts Receivable	128,053	10,979	139,032
Accrued Interest Receivable	13,717	0	13,717
Due from Other Funds	0	210	210
Inventories	136,502	0	136,502
<b>Total Current Assets</b>	<b>3,249,877</b>	<b>386,783</b>	<b>3,636,660</b>
<b>Fixed Assets (Net of Accumulated Depreciation)</b>	<b>17,025,423</b>	<b>2,271,624</b>	<b>19,297,047</b>
<b>Total Assets</b>	<b>\$20,275,300</b>	<b>\$2,658,407</b>	<b>\$22,933,707</b>
<b>Liabilities and Fund Equity:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$42,827	\$5,289	\$48,116
Contracts Payable	134,137	2,529	136,666
Accrued Wages	24,872	1,937	26,809
Intergovernmental Payable	22,510	1,591	24,101
Accrued Interest Payable	6,429	0	6,429
Notes Payable	180,000	0	180,000
General Obligation Bonds Payable	170,000	0	170,000
Revenue Bonds Payable	4,000	0	4,000
<b>Total Current Liabilities</b>	<b>584,775</b>	<b>11,346</b>	<b>596,121</b>
<b>Long-Term Liabilities:</b>			
Compensated Absences Payable	119,787	8,183	127,970
General Obligation Bonds Payable (Net of Current Portion)	390,000	0	390,000
Revenue Bonds Payable (Net of Current Portion)	177,000	0	177,000
OWDA Loans Payable	5,433,751	0	5,433,751
<b>Total Long-Term Liabilities</b>	<b>6,120,538</b>	<b>8,183</b>	<b>6,128,721</b>
<b>Total Liabilities</b>	<b>6,705,313</b>	<b>19,529</b>	<b>6,724,842</b>
<b>Fund Equity:</b>			
Contributed Capital	16,717,679	4,776,163	21,493,842
Retained Earnings (Deficit) Unreserved	(3,147,692)	(2,137,285)	(5,284,977)
<b>Total Fund Equity</b>	<b>13,569,987</b>	<b>2,638,878</b>	<b>16,208,865</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$20,275,300</b>	<b>\$2,658,407</b>	<b>\$22,933,707</b>

Geauga County, Ohio

Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
All Enterprise Funds  
For the Year Ended December 31, 1999

	Water Resources	Water District	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$3,391,565	\$273,369	\$3,664,934
Other	1,185,338	135,723	1,321,061
Total Operating Revenues	<u>4,576,903</u>	<u>409,092</u>	<u>4,985,995</u>
<b>Operating Expenses:</b>			
Personal Services	1,555,151	109,043	1,664,194
Materials and Supplies	263,055	20,092	283,147
Contract Services	1,179,325	165,719	1,345,044
Other	364,653	17,466	382,119
Depreciation	1,494,159	495,422	1,989,581
Total Operating Expenses	<u>4,856,343</u>	<u>807,742</u>	<u>5,664,085</u>
Operating Loss	<u>(279,440)</u>	<u>(398,650)</u>	<u>(678,090)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest	90,809	0	90,809
Interest and Fiscal Charges	(106,775)	0	(106,775)
Loss on the Disposal of Fixed Assets	(237,398)	(563)	(237,961)
Total Non-Operating Revenues (Expenses)	<u>(253,364)</u>	<u>(563)</u>	<u>(253,927)</u>
Loss before Operating Transfers	(532,804)	(399,213)	(932,017)
Operating Transfers In	906,802	0	906,802
Operating Transfers Out	(885,000)	0	(885,000)
Net Loss	<u>(511,002)</u>	<u>(399,213)</u>	<u>(910,215)</u>
Depreciation on Fixed Assets Acquired by Capital Grants	176,074	0	176,074
Retained Earnings (Deficit) at Beginning of Year	(2,812,764)	(1,738,072)	(4,550,836)
Retained Earnings (Deficit) at End of Year	<u><u>(\$3,147,692)</u></u>	<u><u>(\$2,137,285)</u></u>	<u><u>(\$5,284,977)</u></u>

# Geauga County, Ohio

## Schedule of Revenues, Expenses and Changes in Fund Equity - Budget and Actual Water Resources Budget Basis For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$3,223,304	\$3,405,901	\$182,597
Interest	85,097	83,703	(1,394)
Tap-in Fees	848,696	848,696	0
Other	4,162,032	1,185,337	(2,976,695)
OWDA Note Proceeds	10,313,136	5,476,117	(4,837,019)
<b>Total Revenues</b>	<b>18,632,265</b>	<b>10,999,754</b>	<b>(7,632,511)</b>
<b>Expenses:</b>			
Personal Services	1,641,375	1,616,043	25,332
Materials and Supplies	316,000	257,673	58,327
Contract Services	1,277,049	1,176,187	100,862
Other	443,922	372,648	71,274
Capital Outlay	16,032,122	14,746,450	1,285,672
Principal Retirement	47,500	42,366	5,134
Interest and Fiscal Charges	32,700	29,497	3,203
<b>Total Expenses</b>	<b>19,790,668</b>	<b>18,240,864</b>	<b>1,549,804</b>
Excess of Revenues Under Expenses	(1,158,403)	(7,241,110)	(6,082,707)
Operating Transfers In	806,802	906,802	100,000
Operating Transfers Out	(1,243,594)	(1,192,077)	51,517
Excess of Revenues Under Expenses and Operating Transfers	(1,595,195)	(7,526,385)	(5,931,190)
Fund Equity (Deficit) at Beginning of Year	(2,564,661)	(2,564,661)	0
Unexpended Prior Year Encumbrances	5,468,261	5,468,261	0
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$1,308,405</b>	<b>(\$4,622,785)</b>	<b>(\$5,931,190)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$273,963	\$291,777	\$17,814
Tap-in Fees	1,650	1,650	0
Other	128,350	135,724	7,374
<b>Total Revenues</b>	<b>403,963</b>	<b>429,151</b>	<b>25,188</b>
<b>Expenses:</b>			
Personal Services	127,050	112,976	14,074
Materials and Supplies	40,500	28,481	12,019
Contract Services	238,116	182,993	55,123
Other	24,500	17,781	6,719
Capital Outlay	141,884	62,689	79,195
<b>Total Expenses</b>	<b>572,050</b>	<b>404,920</b>	<b>167,130</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(168,087)</b>	<b>24,231</b>	<b>192,318</b>
Fund Equity at Beginning of Year	305,395	305,395	0
Unexpended Prior Year Encumbrances	8,163	8,163	0
<b>Fund Equity at End of Year</b>	<b>\$145,471</b>	<b>\$337,789</b>	<b>\$192,318</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$3,497,267	\$3,697,678	\$200,411
Interest	85,097	83,703	(1,394)
Tap-in Fees	850,346	850,346	0
Other	4,290,382	1,321,061	(2,969,321)
OWDA Note Proceeds	10,313,136	5,476,117	(4,837,019)
<b>Total Revenues</b>	<b>19,036,228</b>	<b>11,428,905</b>	<b>(7,607,323)</b>
<b>Expenses:</b>			
<b>Personal Services</b>			
Water Resources	1,641,375	1,616,043	25,332
Water District	127,050	112,976	14,074
<b>Materials and Supplies</b>			
Water Resources	316,000	257,673	58,327
Water District	40,500	28,481	12,019
<b>Contract Services</b>			
Water Resources	1,277,049	1,176,187	100,862
Water District	238,116	182,993	55,123
<b>Other</b>			
Water Resources	443,922	372,648	71,274
Water District	24,500	17,781	6,719
<b>Capital Outlay</b>			
Water Resources	16,032,122	14,746,450	1,285,672
Water District	141,884	62,689	79,195
<b>Debt Service</b>			
Water Resources			
Principal Retirement	47,500	42,366	5,134
Interest and Fiscal Charges	32,700	29,497	3,203
<b>Total Expenses</b>	<b>20,362,718</b>	<b>18,645,784</b>	<b>1,716,934</b>
Excess of Revenues Under Expenses	(1,326,490)	(7,216,879)	(5,890,389)
Operating Transfers In	806,802	906,802	100,000
Operating Transfers Out	(1,243,594)	(1,192,077)	51,517
Excess of Revenues Under Expenses and Operating Transfers	(1,763,282)	(7,502,154)	(5,738,872)
Fund Equity at Beginning of Year	(2,259,266)	(2,259,266)	0
Unexpended Prior Year Encumbrances	5,476,424	5,476,424	0
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$1,453,876</b>	<b>(\$4,284,996)</b>	<b>(\$5,738,872)</b>

# Geauga County, Ohio

## Combining Statement of Cash Flows All Enterprise Funds For the Year Ended December 31, 1999

	<u>Water Resources</u>	<u>Water District</u>	<u>Totals</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$3,405,901	\$291,777	\$3,697,678
Cash Payments to Suppliers for Goods and Services	(1,343,062)	(192,652)	(1,535,714)
Cash Payments to Employees for Services	(1,616,043)	(112,976)	(1,729,019)
Other Operating Revenue	1,185,338	135,723	1,321,061
Other Operating Expense	(364,653)	(17,466)	(382,119)
<b>Net Cash Provided by Operating Activities</b>	<u>1,267,481</u>	<u>104,406</u>	<u>1,371,887</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Operating Transfers In	906,802	0	906,802
Operating Transfers Out	(885,000)	0	(885,000)
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>21,802</u>	<u>0</u>	<u>21,802</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition of Capital Assets	(7,510,768)	(62,206)	(7,572,974)
Principal Paid on Notes	(240,000)	0	(240,000)
Principal Paid on Bonds	(170,000)	0	(170,000)
Principal Paid on OWDA Loans	(42,366)	0	(42,366)
Interest Paid on Notes	(7,189)	0	(7,189)
Interest Paid on Bonds	(69,888)	0	(69,888)
Interest Paid on OWDA Loans	(29,497)	0	(29,497)
Proceeds from Sale of Notes	180,000	0	180,000
Proceeds of OWDA Loans	5,476,117	0	5,476,117
Capital Contributed by Customers - Tap-In Fees	848,696	1,650	850,346
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(1,564,895)</u>	<u>(60,556)</u>	<u>(1,625,451)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest on Investments	83,703	0	83,703
<b>Net Cash Provided by Investing Activities</b>	<u>83,703</u>	<u>0</u>	<u>83,703</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(191,909)	43,850	(148,059)
Cash and Cash Equivalents at Beginning of Year	3,163,514	331,744	3,495,258
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$2,971,605</u>	<u>\$375,594</u>	<u>\$3,347,199</u>

(Continued)

## Geauga County, Ohio

### Combining Statement of Cash Flows All Enterprise Funds (Continued) For the Year Ended December 31, 1999

	<u>Water Resources</u>	<u>Water District</u>	<u>Totals</u>
<b>Reconciliation of Operating Loss to Net Cash Provided By Operating Activities:</b>			
Operating Loss	(\$279,440)	(\$398,650)	(\$678,090)
<b>Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:</b>			
Depreciation	1,494,159	495,422	1,989,581
<b>Changes in Assets and Liabilities:</b>			
Decrease in Accounts Receivable	14,336	13,418	27,754
Decrease in Due From Other Funds	0	4,990	4,990
Decrease in Inventories	13,220	0	13,220
Increase (Decrease) in Accounts Payable	17,874	(6,456)	11,418
Increase (Decrease) in Contracts Payable	97,891	(385)	97,506
Decrease in Accrued Wages	(40,383)	(2,389)	(42,772)
Decrease in Compensated Absences Payable	(12,225)	(1,068)	(13,293)
Decrease in Intergovernmental Payable	(37,951)	(476)	(38,427)
Total Adjustments	1,546,921	503,056	2,049,977
Net Cash Provided by Operating Activities	<u>\$1,267,481</u>	<u>\$104,406</u>	<u>\$1,371,887</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, 1999

	<u>Mental Retardation Trust</u>	<u>All Agency Funds</u>	<u>Totals</u>
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$14,754,177	\$14,754,177
Cash and Cash Equivalents in Segregated Accounts	2,077	555,921	557,998
Receivables			
Property and Other Taxes	0	105,627,681	105,627,681
Accounts	0	589,420	589,420
Special Assessments	0	6,005,939	6,005,939
Accrued Interest	0	44,573	44,573
Intergovernmental	0	663,003	663,003
<b>Total Assets</b>	<u>\$2,077</u>	<u>\$128,240,714</u>	<u>\$128,242,791</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$0	\$33,083	\$33,083
Contracts Payable	0	175,634	175,634
Accrued Wages	0	54,726	54,726
Due to Other Funds	0	156,617	156,617
Due to County Funds			
Property and Other Taxes	0	14,449,800	14,449,800
Special Assessments	0	4,750,747	4,750,747
Intergovernmental Payable	0	97,989,964	97,989,964
Undistributed Monies	0	9,962,796	9,962,796
Due to Others	0	147,302	147,302
Payroll Withholdings	0	520,045	520,045
<b>Total Liabilities</b>	<u>0</u>	<u>128,240,714</u>	<u>128,240,714</u>
<b>Fund Equity:</b>			
Fund Balances			
Unreserved, Undesignated	2,077	0	2,077
<b>Total Fund Equity</b>	<u>2,077</u>	<u>0</u>	<u>2,077</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$2,077</u>	<u>\$128,240,714</u>	<u>\$128,242,791</u>

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$652,393	\$1,827,726	\$1,854,646	\$625,473
Accounts Receivables	3,458	9,793	3,458	9,793
<b>Total Assets</b>	<b>\$655,851</b>	<b>\$1,837,519</b>	<b>\$1,858,104</b>	<b>\$635,266</b>
<b>Liabilities:</b>				
Accounts Payable	\$11,108	\$6,827	\$11,108	\$6,827
Contracts Payable	3,189	1,859	3,189	1,859
Accrued Wages	59,120	18,355	59,120	18,355
Intergovernmental Payable	22,404	18,000	22,404	18,000
Due to Other Funds	4,689	1,250	4,689	1,250
Undistributed Monies	555,341	1,787,770	1,754,136	588,975
<b>Total Liabilities</b>	<b>\$655,851</b>	<b>\$1,834,061</b>	<b>\$1,854,646</b>	<b>\$635,266</b>
<b>Park Board</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,046,201	\$7,706,436	\$6,808,176	\$2,944,461
Receivables				
Property and Other Taxes	2,708,200	3,598,000	2,708,200	3,598,000
Accrued Interest	13,337	35,010	13,337	35,010
<b>Total Assets</b>	<b>\$4,767,738</b>	<b>\$11,339,446</b>	<b>\$9,529,713</b>	<b>\$6,577,471</b>
<b>Liabilities:</b>				
Accounts Payable	\$981	\$7,645	\$981	\$7,645
Contracts Payable	25,065	121,156	25,065	121,156
Accrued Wages	53,208	22,677	53,208	22,677
Intergovernmental Payable	25,913	19,896	25,913	19,896
Undistributed Monies	4,662,571	8,446,535	6,703,009	6,406,097
<b>Total Liabilities</b>	<b>\$4,767,738</b>	<b>\$8,617,909</b>	<b>\$6,808,176</b>	<b>\$6,577,471</b>

(Continued)

# Geauga County, Ohio

## Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Family First Council</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$249,431	\$1,189,670	\$949,862	\$489,239
<b>Total Assets</b>	<b>\$249,431</b>	<b>\$1,189,670</b>	<b>\$949,862</b>	<b>\$489,239</b>
Liabilities:				
Accounts Payable	\$0	\$406	\$0	\$406
Contracts Payable	0	2,160	0	2,160
Accrued Wages	2,230	779	2,230	779
Intergovernmental Payable	1,080	784	1,080	784
Due to Other Funds	0	4,750	0	4,750
Undistributed Monies	246,121	1,180,791	946,552	480,360
<b>Total Liabilities</b>	<b>\$249,431</b>	<b>\$1,189,670</b>	<b>\$949,862</b>	<b>\$489,239</b>
<b>Emergency Management Agency</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$105,936	\$164,400	\$166,342	\$103,994
Intergovernmental Receivable	0	36,165	0	36,165
<b>Total Assets</b>	<b>\$105,936</b>	<b>\$200,565</b>	<b>\$166,342</b>	<b>\$140,159</b>
Liabilities:				
Accounts Payable	\$0	\$5,354	\$0	\$5,354
Contracts Payable	747	719	747	719
Due to Other Funds	99,585	132,021	99,585	132,021
Accrued Wages	3,791	1,015	3,791	1,015
Intergovernmental Payable	1,714	1,050	1,714	1,050
Undistributed Monies	99	60,406	60,505	0
<b>Total Liabilities</b>	<b>\$105,936</b>	<b>\$200,565</b>	<b>\$166,342</b>	<b>\$140,159</b>
<b>Soil and Water</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$59,125	\$198,855	\$201,403	\$56,577
<b>Total Assets</b>	<b>\$59,125</b>	<b>\$198,855</b>	<b>\$201,403</b>	<b>\$56,577</b>
Liabilities:				
Accounts Payable	\$0	\$265	\$0	\$265
Accrued Wages	6,138	2,491	6,138	2,491
Intergovernmental Payable	2,827	2,249	2,827	2,249
Undistributed Monies	50,160	193,850	192,438	51,572
<b>Total Liabilities</b>	<b>\$59,125</b>	<b>\$198,855</b>	<b>\$201,403</b>	<b>\$56,577</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Geauga/Trumbull Solid Waste District</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$815,696	\$1,188,613	\$928,656	\$1,075,653
Receivables				
Accounts	77,974	75,670	77,974	75,670
Accrued Interest	3,250	9,563	3,250	9,563
<b>Total Assets</b>	<b>\$896,920</b>	<b>\$1,273,846</b>	<b>\$1,009,880</b>	<b>\$1,160,886</b>
<b>Liabilities:</b>				
Accounts Payable	\$33,917	\$11,736	\$33,917	\$11,736
Contracts Payable	49,793	49,590	49,793	49,590
Due to Other Funds	11,640	18,596	11,640	18,596
Accrued Wages	5,293	9,409	5,293	9,409
Intergovernmental Payable	2,511	2,828	2,511	2,828
Undistributed Monies	793,766	1,100,463	825,502	1,068,727
<b>Total Liabilities</b>	<b>\$896,920</b>	<b>\$1,192,622</b>	<b>\$928,656</b>	<b>\$1,160,886</b>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash and Cash Equivalents				
In Segregated Accounts	\$104,063	\$13,053,542	\$13,105,911	\$51,694
Accounts Receivable	4,054,782	0	4,054,782	0
<b>Total Assets</b>	<b>\$4,158,845</b>	<b>\$13,053,542</b>	<b>\$17,160,693</b>	<b>\$51,694</b>
<b>Liabilities:</b>				
Due to Others	\$4,158,845	\$8,998,760	\$13,105,911	\$51,694
<b>Total Liabilities</b>	<b>\$4,158,845</b>	<b>\$8,998,760</b>	<b>\$13,105,911</b>	<b>\$51,694</b>
<b>Building Standards Assessment</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$237	\$3,199	\$3,042	\$394
<b>Total Assets</b>	<b>\$237</b>	<b>\$3,199</b>	<b>\$3,042</b>	<b>\$394</b>
<b>Liabilities:</b>				
Intergovernmental Payable	\$237	\$3,049	\$3,042	\$244
Contracts Payable	\$0	\$150	\$0	\$150
<b>Total Liabilities</b>	<b>\$237</b>	<b>\$3,199</b>	<b>\$3,042</b>	<b>\$394</b>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>County Court Agency</b>				
Assets:				
Cash and Cash Equivalents				
In Segregated Accounts	\$378,974	\$972,742	\$976,864	\$374,852
Accounts Receivable	595,969	488,290	595,969	488,290
<b>Total Assets</b>	<b>\$974,943</b>	<b>\$1,461,032</b>	<b>\$1,572,833</b>	<b>\$863,142</b>
Liabilities:				
Undistributed Monies	\$974,943	\$865,063	\$976,864	\$863,142
<b>Total Liabilities</b>	<b>\$974,943</b>	<b>\$865,063</b>	<b>\$976,864</b>	<b>\$863,142</b>
<b>Emergency Planning</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$36,581	\$17,269	\$7,278	\$46,572
<b>Total Assets</b>	<b>\$36,581</b>	<b>\$17,269</b>	<b>\$7,278</b>	<b>\$46,572</b>
Liabilities:				
Accounts Payable	\$2,448	\$850	\$2,448	\$850
Due to Others	34,133	16,419	4,830	45,722
<b>Total Liabilities</b>	<b>\$36,581</b>	<b>\$17,269</b>	<b>\$7,278</b>	<b>\$46,572</b>
<b>Hotel/Motel Excise Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$35,717	\$55,421	\$52,802	\$38,336
Intergovernmental Receivable	1,975	5,870	1,975	5,870
<b>Total Assets</b>	<b>\$37,692</b>	<b>\$61,291</b>	<b>\$54,777</b>	<b>\$44,206</b>
Liabilities:				
Intergovernmental Payable	\$37,692	\$59,316	\$52,802	\$44,206
<b>Total Liabilities</b>	<b>\$37,692</b>	<b>\$59,316</b>	<b>\$52,802</b>	<b>\$44,206</b>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Law Enforcement Trust - Prosecutor</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,670	\$2,670	\$0
Cash and Cash Equivalents In Segregated Accounts	15,965	10,824	13,359	13,430
<b>Total Assets</b>	<b>\$15,965</b>	<b>\$13,494</b>	<b>\$16,029</b>	<b>\$13,430</b>
<b>Liabilities:</b>				
Intergovernmental Payable	\$15,965	\$13,494	\$16,029	\$13,430
<b>Total Liabilities</b>	<b>\$15,965</b>	<b>\$13,494</b>	<b>\$16,029</b>	<b>\$13,430</b>
<b>Law Enforcement Trust - Sheriff</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,215	\$4,669	\$1,546
Cash and Cash Equivalents In Segregated Accounts	4,178	84,292	86,508	1,962
<b>Total Assets</b>	<b>\$4,178</b>	<b>\$90,507</b>	<b>\$91,177</b>	<b>\$3,508</b>
<b>Liabilities:</b>				
Intergovernmental Payable	\$4,178	\$90,507	\$91,177	\$3,508
<b>Total Liabilities</b>	<b>\$4,178</b>	<b>\$90,507</b>	<b>\$91,177</b>	<b>\$3,508</b>
<b>Law Library</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,481	\$220,149	\$205,005	\$16,625
Receivables Accounts	1,253	15,667	1,253	15,667
<b>Total Assets</b>	<b>\$2,734</b>	<b>\$235,816</b>	<b>\$206,258</b>	<b>\$32,292</b>
<b>Liabilities:</b>				
Intergovernmental Payable	\$2,734	\$234,563	\$205,005	\$32,292
<b>Total Liabilities</b>	<b>\$2,734</b>	<b>\$234,563</b>	<b>\$205,005</b>	<b>\$32,292</b>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Ohio Elections Commission</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,830	\$2,795	\$35
<b>Total Assets</b>	<b>\$0</b>	<b>\$2,830</b>	<b>\$2,795</b>	<b>\$35</b>
Liabilities:				
Intergovernmental Payable	\$0	\$2,830	\$2,795	\$35
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$2,830</b>	<b>\$2,795</b>	<b>\$35</b>
<b>Over/Double</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$26,960	\$184,824	\$161,898	\$49,886
<b>Total Assets</b>	<b>\$26,960</b>	<b>\$184,824</b>	<b>\$161,898</b>	<b>\$49,886</b>
Liabilities:				
Due to Others	\$26,960	\$184,824	\$161,898	\$49,886
<b>Total Liabilities</b>	<b>\$26,960</b>	<b>\$184,824</b>	<b>\$161,898</b>	<b>\$49,886</b>
<b>Payroll</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$594,240	\$38,000,915	\$38,075,110	\$520,045
<b>Total Assets</b>	<b>\$594,240</b>	<b>\$38,000,915</b>	<b>\$38,075,110</b>	<b>\$520,045</b>
Liabilities:				
Payroll Withholdings	\$594,240	\$38,000,915	\$38,075,110	\$520,045
<b>Total Liabilities</b>	<b>\$594,240</b>	<b>\$38,000,915</b>	<b>\$38,075,110</b>	<b>\$520,045</b>

(Continued)



## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Real Estate Tax Escrow</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$157,540	\$1,519,414	\$1,438,708	\$238,246
<b>Total Assets</b>	<b>\$157,540</b>	<b>\$1,519,414</b>	<b>\$1,438,708</b>	<b>\$238,246</b>
Liabilities:				
Undistributed Monies	\$157,540	\$1,519,414	\$1,438,708	\$238,246
<b>Total Liabilities</b>	<b>\$157,540</b>	<b>\$1,519,414</b>	<b>\$1,438,708</b>	<b>\$238,246</b>
<b>Sheriff's Civil</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$19,669	\$1,118,022	\$1,031,135	\$106,556
<b>Total Assets</b>	<b>\$19,669</b>	<b>\$1,118,022</b>	<b>\$1,031,135</b>	<b>\$106,556</b>
Liabilities:				
Undistributed Monies	\$19,669	\$1,118,022	\$1,031,135	\$106,556
<b>Total Liabilities</b>	<b>\$19,669</b>	<b>\$1,118,022</b>	<b>\$1,031,135</b>	<b>\$106,556</b>
<b>Sheriff's Inmate</b>				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$6,926	\$75,244	\$76,342	\$5,828
<b>Totals Assets</b>	<b>\$6,926</b>	<b>\$75,244</b>	<b>\$76,342</b>	<b>\$5,828</b>
Liabilities:				
Undistributed Monies	\$6,926	\$75,244	\$76,342	\$5,828
<b>Total Liabilities</b>	<b>\$6,926</b>	<b>\$75,244</b>	<b>\$76,342</b>	<b>\$5,828</b>

(Continued)

## Geauga County, Ohio

### Combining Statement of Changes in Assets and Liabilities All Agency Funds (Continued) For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Sheriff's Narcotics</b>				
<i>Assets:</i>				
Cash and Cash Equivalents In Segregated Accounts	\$693	\$1,500	\$594	\$1,599
<b>Totals Assets</b>	<b>\$693</b>	<b>\$1,500</b>	<b>\$594</b>	<b>\$1,599</b>
<i>Liabilities:</i>				
Undistributed Monies	\$693	\$1,500	\$594	\$1,599
<b>Total Liabilities</b>	<b>\$693</b>	<b>\$1,500</b>	<b>\$594</b>	<b>\$1,599</b>
 <b>Telephone Rotary</b>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$8,035	\$108,865	\$109,033	\$7,867
<b>Totals Assets</b>	<b>\$8,035</b>	<b>\$108,865</b>	<b>\$109,033</b>	<b>\$7,867</b>
<i>Liabilities:</i>				
Undistributed Monies	\$8,035	\$108,865	\$109,033	\$7,867
<b>Total Liabilities</b>	<b>\$8,035</b>	<b>\$108,865</b>	<b>\$109,033</b>	<b>\$7,867</b>
 <b>Township Gas</b>				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$860,305	\$860,305	\$0
Intergovernmental Receivable	66,094	65,437	66,094	65,437
<b>Total Assets</b>	<b>\$66,094</b>	<b>\$925,742</b>	<b>\$926,399</b>	<b>\$65,437</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$66,094	\$859,648	\$860,305	\$65,437
<b>Total Liabilities</b>	<b>\$66,094</b>	<b>\$859,648</b>	<b>\$860,305</b>	<b>\$65,437</b>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Undivided Cigarette Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$162	\$66,911	\$3,503	\$63,570
<b>Total Assets</b>	<b>\$162</b>	<b>\$66,911</b>	<b>\$3,503</b>	<b>\$63,570</b>
Liabilities:				
Intergovernmental Payable	\$162	\$66,911	\$3,503	\$63,570
<b>Total Liabilities</b>	<b>\$162</b>	<b>\$66,911</b>	<b>\$3,503</b>	<b>\$63,570</b>
<b>Undivided Estate Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$6,749,929	\$5,302,273	\$9,290,612	\$2,761,590
<b>Total Assets</b>	<b>\$6,749,929</b>	<b>\$5,302,273</b>	<b>\$9,290,612</b>	<b>\$2,761,590</b>
Liabilities:				
Intergovernmental Payable	\$6,749,929	\$5,302,273	\$9,290,612	\$2,761,590
<b>Total Liabilities</b>	<b>\$6,749,929</b>	<b>\$5,302,273</b>	<b>\$9,290,612</b>	<b>\$2,761,590</b>
<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	\$3,878,889	\$3,878,889	\$20
Intergovernmental Receivable	297,279	302,971	297,279	302,971
<b>Total Assets</b>	<b>\$297,299</b>	<b>\$4,181,860</b>	<b>\$4,176,168</b>	<b>\$302,991</b>
Liabilities:				
Intergovernmental Payable	\$297,299	\$3,884,581	\$3,878,889	\$302,991
<b>Total Liabilities</b>	<b>\$297,299</b>	<b>\$3,884,581</b>	<b>\$3,878,889</b>	<b>\$302,991</b>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Undivided Local Government</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,405,257	\$2,405,257	\$0
Intergovernmental Receivable	165,422	169,765	165,422	169,765
	<u>\$165,422</u>	<u>\$2,575,022</u>	<u>\$2,570,679</u>	<u>\$169,765</u>
<b>Total Assets</b>				
<b>Liabilities:</b>				
Intergovernmental Payable	\$165,422	\$2,409,600	\$2,405,257	\$169,765
	<u>\$165,422</u>	<u>\$2,409,600</u>	<u>\$2,405,257</u>	<u>\$169,765</u>
<b>Total Liabilities</b>				
<b>Undivided Local Government Revenue Assistance:</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$746,714	\$746,714	\$0
Intergovernmental Receivable	51,253	53,004	51,253	53,004
	<u>\$51,253</u>	<u>\$799,718</u>	<u>\$797,967</u>	<u>\$53,004</u>
<b>Total Assets</b>				
<b>Liabilities:</b>				
Intergovernmental Payable	\$51,253	\$748,465	\$746,714	\$53,004
	<u>\$51,253</u>	<u>\$748,465</u>	<u>\$746,714</u>	<u>\$53,004</u>
<b>Total Liabilities</b>				
<b>Undivided Manufactured Home Tax</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$56,458	\$595,785	\$560,177	\$92,066
	<u>\$56,458</u>	<u>\$595,785</u>	<u>\$560,177</u>	<u>\$92,066</u>
<b>Total Assets</b>				
<b>Liabilities</b>				
Undistributed Monies	\$56,458	\$595,785	\$560,177	\$92,066
	<u>\$56,458</u>	<u>\$595,785</u>	<u>\$560,177</u>	<u>\$92,066</u>
<b>Total Liabilities</b>				

(Continued)

Geauga County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>Undivided Public Housing</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$21,970	\$0	\$21,970
Intergovernmental Receivable	\$21,970	\$29,791	\$21,970	\$29,791
<b>Total Assets</b>	<b>\$21,970</b>	<b>\$51,761</b>	<b>\$21,970</b>	<b>\$51,761</b>
Liabilities				
Undistributed Monies	\$21,970	\$29,791	\$0	\$51,761
<b>Total Liabilities</b>	<b>\$21,970</b>	<b>\$29,791</b>	<b>\$0</b>	<b>\$51,761</b>
<b>Undivided Real Estate</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,196,499	\$88,251,033	\$87,969,972	\$5,477,560
Receivables				
Property and Other Taxes	77,522,109	91,134,236	77,522,109	91,134,236
Special Assessments	6,162,436	6,005,939	6,162,436	6,005,939
<b>Total Assets</b>	<b>\$88,881,044</b>	<b>\$185,391,208</b>	<b>\$171,654,517</b>	<b>\$102,617,735</b>
Liabilities:				
Due to County Funds				
Property and Other Taxes	\$10,766,486	\$12,906,749	\$10,766,486	\$12,906,749
Special Assessments	5,023,141	4,750,747	5,023,141	4,750,747
Intergovernmental Payable	73,091,417	84,049,167	72,180,345	84,960,239
<b>Total Liabilities</b>	<b>\$88,881,044</b>	<b>\$101,706,663</b>	<b>\$87,969,972</b>	<b>\$102,617,735</b>
<b>Undivided Tangible Tax</b>				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$118,772	\$11,375,680	\$11,374,008	\$120,444
Receivables				
Property and Other Taxes	10,666,393	10,895,445	10,666,393	10,895,445
<b>Total Assets</b>	<b>\$10,785,165</b>	<b>\$22,271,125</b>	<b>\$22,040,401</b>	<b>\$11,015,889</b>
Liabilities:				
Due to County Funds				
Property and Other Taxes	\$1,481,378	\$1,543,051	\$1,481,378	\$1,543,051
Intergovernmental Payable	9,303,787	10,061,681	9,892,630	9,472,838
<b>Total Liabilities</b>	<b>\$10,785,165</b>	<b>\$11,604,732</b>	<b>\$11,374,008</b>	<b>\$11,015,889</b>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds (Continued)  
 For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deletions	Ending Balance 12/31/1999
<b>All Agency Funds:</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$16,913,421	\$165,902,288	\$168,061,532	\$14,754,177
Cash and Cash Equivalents In Segregated Accounts	530,468	15,316,166	15,290,713	555,921
Receivables				
Property and Other Taxes	90,896,702	105,627,681	90,896,702	105,627,681
Accounts	4,733,436	589,420	4,733,436	589,420
Special Assessments	6,162,436	6,005,939	6,162,436	6,005,939
Accrued Interest	16,587	44,573	16,587	44,573
Intergovernmental	603,993	663,003	603,993	663,003
<b>Total Assets</b>	<b>\$119,857,043</b>	<b>\$294,149,070</b>	<b>\$285,765,399</b>	<b>\$128,240,714</b>
<b>Liabilities:</b>				
Accounts Payable	\$48,454	\$33,083	\$48,454	\$33,083
Contracts Payable	78,794	175,634	78,794	175,634
Accrued Wages	129,780	54,726	129,780	54,726
Due to Other Funds	115,914	156,617	115,914	156,617
Due to County Funds				
Property and Other Taxes	12,247,864	14,449,800	12,247,864	14,449,800
Special Assessments	5,023,141	4,750,747	5,023,141	4,750,747
Intergovernmental Payable	89,844,626	107,830,892	99,685,554	97,989,964
Undistributed Monies	7,554,292	17,083,499	14,674,995	9,962,796
Due to Others	4,219,938	9,200,003	13,272,639	147,302
Payroll Withholdings	594,240	38,000,915	38,075,110	520,045
<b>Total Liabilities</b>	<b>\$119,857,043</b>	<b>\$191,735,916</b>	<b>\$183,352,245</b>	<b>\$128,240,714</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, and vehicles and equipment 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, 1999

Function and Activity	Balance 01/01/1999	Current Year Additions	Deletions	Balance 12/31/1999
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	\$17,002,698	\$31,129	\$0	\$17,033,827
ADP Board	1,351,853	94,604	449,138	997,319
Board of Elections	291,079	3,030	0	294,109
Other Legislative and Executive	776,368	135,996	121,813	790,551
<b>Judicial</b>				
Clerk of Courts	62,258	0	0	62,258
Certificate of Title	62,988	6,735	17,196	52,527
Juvenile Probation	23,463	19,661	0	43,124
Other Judicial	59,323	10,260	7,221	62,362
<b>Total General Government</b>	<b>19,630,030</b>	<b>301,415</b>	<b>595,368</b>	<b>19,336,077</b>
<b>Public Safety</b>				
800 Communications	4,456,377	14,995	13,148	4,458,224
Sheriff	1,473,155	252,152	120,543	1,604,764
911 Program	860,022	37,858	0	897,880
Other Public Safety	166,473	2,953	9,033	160,393
<b>Total Public Safety</b>	<b>6,956,027</b>	<b>307,958</b>	<b>142,724</b>	<b>7,121,261</b>
<b>Public Works</b>				
County Highway/Engineer	6,151,695	555,545	377,341	6,329,900
Community Development	14,711	23,439	6,004	32,146
<b>Total Public Works</b>	<b>6,166,406</b>	<b>578,984</b>	<b>383,345</b>	<b>6,362,045</b>
<b>Health</b>				
Mental Health	1,310,266	40,147	27,837	1,322,576
Dog and Kennel	37,616	3,600	0	41,216
<b>Total Health</b>	<b>1,347,882</b>	<b>43,747</b>	<b>27,837</b>	<b>1,363,792</b>
<b>Human Services</b>				
Metzenbaum	7,439,221	143,782	102,522	7,480,481
Public Assistance	2,993,618	2,557,315	15,709	5,535,224
Transportation	838,904	15,438	5,853	848,490
Other Human Services	1,880,591	57,001	29,445	1,908,147
<b>Total Human Services</b>	<b>13,152,334</b>	<b>2,773,537</b>	<b>153,529</b>	<b>15,772,342</b>
Construction in Progress	1,454,870	0	1,454,870	0
<b>Total General Fixed Assets</b>	<b>\$48,707,549</b>	<b>\$4,005,641</b>	<b>\$2,757,673</b>	<b>\$49,955,517</b>



## Geauga County, Ohio

### Schedule of General Fixed Assets By Function and Activity December 31, 1999

Function and Activity	Land	Buildings and Improvements	Vehicles and Equipment	Total
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	\$2,560,084	\$14,346,653	\$127,090	\$17,033,827
ADP Board	0	0	997,319	997,319
Board of Elections	0	0	294,109	294,109
Other Legislative and Executive	0	2,392	788,159	790,551
<b>Judicial</b>				
Clerk of Courts	0	0	62,258	62,258
Certificate of Title	0	3,065	49,462	52,527
Juvenile Probation	0	0	43,124	43,124
Other Judicial	0	0	62,362	62,362
<b>Total General Government</b>	<b>2,560,084</b>	<b>14,352,111</b>	<b>2,423,883</b>	<b>19,336,077</b>
<b>Public Safety</b>				
800 Communications	0	280,000	4,178,224	4,458,224
Sheriff	0	0	1,604,764	1,604,764
911 Program	0	320,979	576,901	897,880
Other Public Safety	0	2,128	158,265	160,393
<b>Total Public Safety</b>	<b>0</b>	<b>603,107</b>	<b>6,518,154</b>	<b>7,121,261</b>
<b>Public Works</b>				
County Highway/Engineer	0	2,812,563	3,517,337	6,329,900
Community Development	0	0	32,146	32,146
<b>Total Public Works</b>	<b>0</b>	<b>2,812,563</b>	<b>3,549,482</b>	<b>6,362,045</b>
<b>Health</b>				
Mental Health	30,000	1,149,401	143,175	1,322,576
Dog and Kennel	0	0	41,216	41,216
<b>Total Health</b>	<b>30,000</b>	<b>1,149,401</b>	<b>184,391</b>	<b>1,363,792</b>
<b>Human Services</b>				
Metzenbaum	181,700	5,796,996	1,501,786	7,480,481
Public Assistance	0	5,182,062	353,162	5,535,224
Transportation	0	0	848,490	848,490
Other Human Services	0	1,538,863	369,284	1,908,147
<b>Total Human Services</b>	<b>181,700</b>	<b>12,517,920</b>	<b>3,072,721</b>	<b>15,772,342</b>
<b>Total General Fixed Assets</b>	<b>\$2,771,784</b>	<b>\$31,435,102</b>	<b>\$15,748,631</b>	<b>\$49,955,517</b>

# Geauga County, Ohio

## Schedule of General Fixed Assets By Source December 31, 1999

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General Fixed Assets:

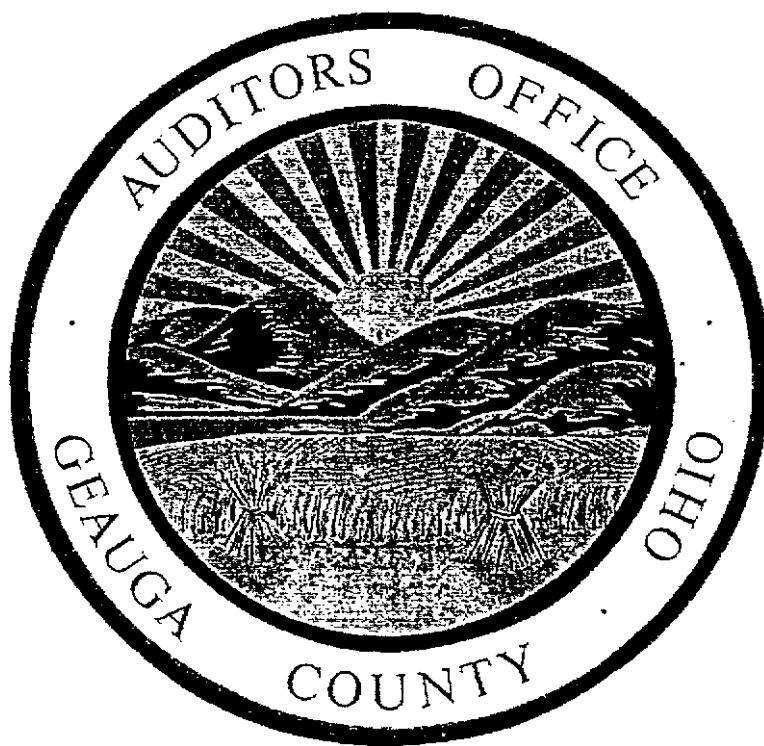
Land	\$2,771,784
Buildings and Improvements	31,435,102
Vehicles and Equipment	15,748,631

Total General Fixed Assets	<u>\$49,955,517</u>
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Investment in General Fixed Assets by Source:

General Funds	\$20,011,313
Special Revenue Funds	27,988,713
Federal Grants	1,399,230
Donations	556,261

Total Investment in General Fixed Assets	<u>\$49,955,517</u>
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# Statistical Section

Geauga County, Ohio

Governmental Fund Expenditures By Function (1)  
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government										
Legislative and Executive	\$5,919,967	\$5,772,722	\$5,567,385	\$5,093,402	\$4,645,253	\$4,541,025	\$4,625,553	\$4,294,660	\$3,979,480	\$3,792,910
Judicial	2,195,569	2,103,263	1,952,803	1,700,007	1,710,873	1,445,148	1,472,012	1,431,655	1,247,451	1,175,666
Public Safety	7,380,658	6,666,452	6,717,746	5,830,178	5,332,006	5,114,097	4,323,230	4,241,732	3,685,795	3,362,272
Public Works	4,884,898	4,719,753	4,405,334	4,414,299	4,495,452	4,518,995	4,546,873	4,350,449	3,958,178	4,330,511
Health	3,899,097	3,702,535	3,504,315	2,846,761	2,663,208	2,476,284	2,354,067	2,043,772	2,248,684	1,768,600
Human Services	21,353,674	18,450,583	17,125,755	16,187,239	14,609,293	13,392,303	12,930,344	11,927,358	11,011,963	10,599,157
Economic Development and Assistance (2)	103,184	5,009	9,136	1,029	1,107	38,121	77,616	N/A	N/A	N/A
Other	886,741	1,156,166	655,638	674,510	539,587	592,188	519,747	586,250	1,243,629	1,102,595
Intergovernmental	572,542	2,688,601	480,371	557,702	422,287	394,719	253,664	272,348	287,997	275,301
Capital Outlay	8,031,969	7,756,495	5,344,373	4,850,660	7,084,161	5,800,898	7,349,926	5,717,941	5,657,034	4,804,549
Debt Service	3,230,309	1,272,117	1,682,277	1,965,343	1,824,009	1,840,409	1,579,170	1,306,417	1,511,829	1,310,311
Total	\$58,456,638	\$54,293,696	\$47,445,133	\$44,121,130	\$43,327,236	\$40,194,187	\$40,032,202	\$36,172,582	\$34,832,040	\$32,521,872

(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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Property and Other Taxes (3)	\$14,186,347	\$13,781,903	\$13,119,441	\$12,834,462	\$11,025,961	\$10,410,935	\$12,910,973	\$11,539,228	\$11,341,614	\$12,622,081
Sales Tax (3)	3,843,060	3,933,816	4,904,169	4,530,718	4,177,791	3,846,896	N/A	N/A	N/A	N/A
Permissive Motor Vehicle License Tax (3)	468,851	463,209	449,820	451,621	498,054	459,376	N/A	N/A	N/A	N/A
Charges for Services	5,413,741	4,852,892	5,519,473	5,249,498	4,840,239	4,735,941	4,547,381	3,962,176	3,770,383	3,723,870
Licenses and Permits	150,930	143,895	163,541	160,904	139,895	112,362	94,585	107,154	97,447	89,705
Fines and Forfeitures	346,464	308,915	281,292	244,254	232,518	215,959	241,686	313,764	246,116	248,112
Intergovernmental	28,539,856	24,734,253	22,191,086	20,528,742	20,291,837	18,249,229	19,195,566	17,532,550	14,770,606	16,001,731
Special Assessments	271,092	386,748	301,340	302,541	125,502	146,699	116,522	121,125	125,677	138,038
Interest	1,835,996	1,948,958	1,796,724	1,808,837	1,372,458	1,213,513	902,927	839,670	1,409,412	1,384,271
Rentals (4)	84,225	171,004	151,695	162,833	83,506	N/A	N/A	N/A	N/A	N/A
Contributions/Donations (2)	22,930	77,503	78,313	63,572	16,610	100,965	11,717	N/A	N/A	N/A
Other	1,911,254	1,792,154	977,451	1,428,127	961,341	784,804	780,099	1,075,682	1,128,297	1,238,791
Totals	\$57,074,746	\$52,595,250	\$49,889,345	\$47,766,409	\$43,765,712	\$40,276,779	\$38,771,456	\$35,491,359	\$32,889,562	\$35,447,599

(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.

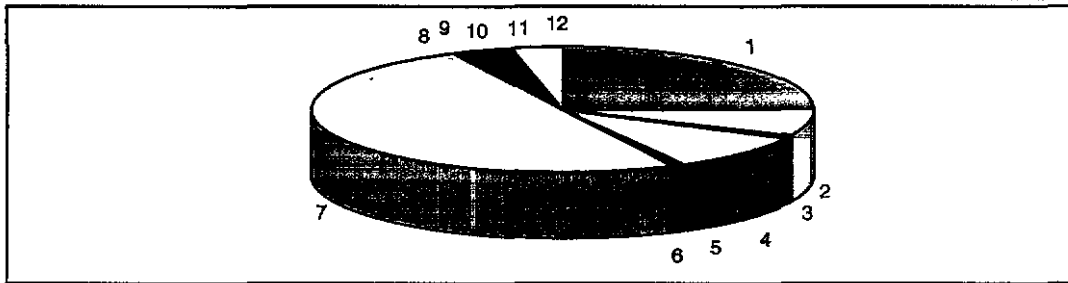
Source: Geauga County Auditor

# Geauga County, Ohio

## Schedule of Statistics - Governmental Funds Schedule of Revenues and Expenditures by Percentage of Total For the Year Ended December 31, 1999

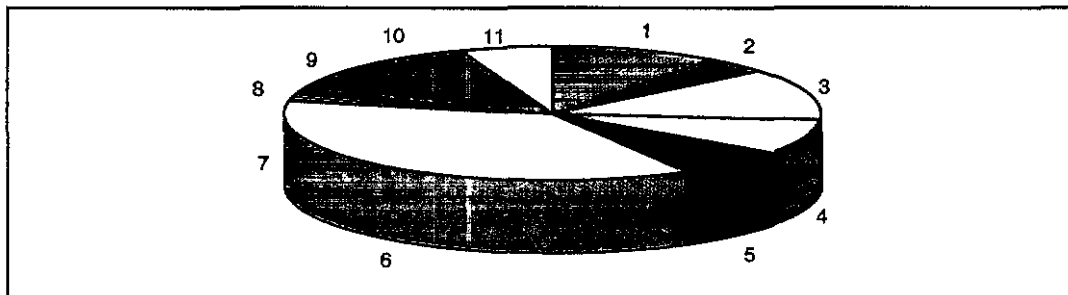
### Governmental Fund Revenues

1	Property and Other Taxes	24.86%
2	Sales Tax	6.73%
3	Permissive Motor Vehicle License Tax	0.82%
4	Charges for Services	9.49%
5	Licenses and Permits	0.26%
6	Fines and Forfeitures	0.61%
7	Intergovernmental	50.00%
8	Special Assessments	0.47%
9	Interest	3.22%
10	Rentals	0.15%
11	Contributions/Donations	0.04%
12	Other	3.35%
		100.00%



### Governmental Fund Expenditures

1	Legislative and Executive	10.13%
2	Judicial	3.75%
3	Public Safety	12.62%
4	Public Works	8.36%
5	Health	6.67%
6	Human Services	36.53%
7	Economic Development and Assistance	0.18%
8	Other	1.52%
9	Intergovernmental	0.98%
10	Capital Outlay	13.74%
11	Debt Service	5.52%
		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 Collected	Total Tax Collected	Percent of		Outstanding Delinquent Taxes to Current Tax Levy
						Total Collections to Current Tax Levy	Outstanding Delinquent Tax (3)	
1999	\$12,886,296	\$12,662,904	98%	\$292,698	\$12,955,602	101%	\$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
1991	7,839,118	7,602,467	97	237,915	7,840,382	100	309,204	3.9
1990	8,913,014	8,659,560	97	243,728	8,903,288	100	271,656	3.0

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(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

Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected	Total Tax Collected
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
1991	822,552	763,931	36,511	800,442
1990	991,256	954,095	32,045	986,140

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 Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
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	99,896,640	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	1,419,992,230	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	1,584,964,196	4,460,863,506	36
1994	1,339,056,800	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	1,062,564,780	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
1991	1,047,704,200	2,993,440,571	101,780,150	376,963,519	97,248,210	110,509,330	1,246,732,560	3,480,913,420	36
1990	883,598,290	2,524,566,543	99,537,760	355,492,000	91,010,450	103,420,966	1,074,146,500	2,983,479,509	36

(1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 1999 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	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Fund	\$2.00	\$2.00	\$2.00	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.10	\$2.20
Mental Retardation	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	4.30
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	0.55	0.45
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	0.00	0.00	0.00	0.00	0.00
<b>Total Rate</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.70</b>	<b>9.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.85</b>	<b>10.85</b>
<b>School Districts within the County</b>										
Berkshire L.S.D.	52.30	52.70	52.90	53.20	53.20	53.20	53.80	54.00	54.20	54.20
Cardinal L.S.D.	52.10	52.60	52.70	53.00	53.00	53.00	53.40	43.90	43.90	44.20
Chardon L.S.D.	60.10	60.10	60.10	60.10	60.10	54.30	55.00	55.10	55.10	51.10
Kenston L.S.D.	75.80	76.80	68.90	69.90	69.90	70.00	70.40	68.10	68.50	60.40
Ledgemont L.S.D.	65.05	65.05	55.20	55.70	55.70	55.70	65.30	57.50	57.50	57.50
Newbury L.S.D.	56.50	56.50	56.70	57.80	57.80	57.80	62.55	53.90	53.90	53.70
West Geauga L.S.D.	50.30	50.30	50.30	50.65	50.65	50.65	47.70	43.90	44.00	43.95
<b>Overlapping School Districts</b>										
Chagrin Falls E.V.S.D.	88.00	88.30	83.90	83.90	83.90	83.90	76.70	76.80	77.50	78.00
Concord L.S.D.	53.03	53.03	53.60	51.92	51.92	52.06	50.69	50.69	51.08	51.08
Kirtland L.S.D.	66.19	66.19	67.54	68.12	68.12	68.57	69.85	65.32	66.53	66.53
Madison L.S.D.	56.87	56.87	56.92	57.09	57.09	57.24	58.98	58.48	58.48	60.38
Mentor E.V.S.D.	67.21	67.21	67.45	62.95	62.95	62.95	63.24	58.81	57.99	57.99
<b>Joint Vocational Schools</b>										
Ashtabula	4.11	4.11	4.11	4.11	4.11	4.11	4.11	3.81	4.10	3.80
Lake	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<b>Townships</b>										
Auburn	11.17	11.17	11.17	8.50	8.50	9.50	9.50	9.50	9.50	10.00
Bainbridge	22.50	21.50	21.50	21.60	21.60	20.10	20.10	20.10	20.10	17.00
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)	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Chardon	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70
Chester	17.00	17.00	17.00	17.60	17.60	17.60	17.30	17.30	16.80	16.80
Claridon	9.40	9.40	9.40	9.40	9.40	7.40	7.90	7.00	7.00	7.00
Hambden	12.20	12.20	12.20	11.20	11.20	11.20	11.20	11.20	10.90	10.90
Huntsburg	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.50
Middlefield	7.10	7.10	7.15	4.65	4.65	6.15	10.85	10.85	10.85	10.85
Montville	10.70	10.70	8.20	8.20	8.20	8.20	8.20	8.20	8.20	7.30
Munson	11.50	11.50	11.50	11.50	11.50	11.50	12.10	11.45	13.45	11.45
Newbury	9.00	9.00	10.00	10.00	10.00	10.00	10.30	10.30	10.40	10.46
Parkman	8.60	8.60	8.60	8.60	8.60	9.20	9.20	9.20	9.20	10.20
Russell	20.15	20.15	20.15	19.95	19.95	19.95	19.05	18.05	18.05	18.45
Thompson	11.75	11.75	12.25	10.75	10.75	10.75	10.25	10.25	10.25	10.25
Troy	12.50	12.50	12.50	12.50	12.50	12.50	14.80	14.80	14.80	14.80
<u>Villages</u>										
Aquilla	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Burton	7.25	6.25	4.00	6.00	6.00	5.00	6.00	6.00	6.00	6.00
Chardon	11.00	11.00	9.20	9.20	9.20	9.20	9.20	9.20	9.20	9.20
Middlefield	7.95	7.95	6.50	6.50	6.50	6.50	8.00	8.00	8.00	8.00
South Russell	10.70	10.70	10.70	10.70	10.70	11.90	11.90	11.90	11.90	11.90
<u>Overlapping Villages</u>										
Hunting Valley	8.10	7.10	7.10	7.10	7.10	7.10	11.90	11.90	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	2.95	2.95	2.95	2.95	2.95	1.30	1.30	1.30	1.30	1.30
Geauga County Health District	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.20	0.20
<u>Other Overlapping Units</u>										
Mentor Public Library	0.625	0.50	0.50	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
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	87.0	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
1991	140,421	125,677	89.5	14,744
1990	152,848	138,038	90.3	14,810

(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	
1999	89,598	\$1,905,549,930	\$1,780,000	\$738,304	\$1,041,696	0.0547%		\$11.63	
1998	87,913	1,840,048,130	4,110,000	702,487	3,407,513	0.0019		38.76	
1997	86,054	1,787,170,440	2,510,000	640,753	1,869,247	0.0010		21.72	
1996	86,054	1,633,909,870	2,890,000	487,216	2,402,784	0.1868		27.92	
1995	84,260	1,584,984,196	3,315,000	670,042	2,644,958	0.2120		31.39	
1994	83,400	1,532,701,838	3,728,831	529,601	3,199,230	0.2596		38.36	
1993	83,241	1,310,514,135	4,122,662	398,951	3,723,711	0.3486		44.73	
1992	82,094	1,285,777,190	4,521,493	206,222	4,315,271	0.4064		52.56	
1991	82,094	1,246,732,560	2,300,324	228,180	2,072,144	0.1662		25.24	
1990	81,129	1,074,146,500	2,704,155	143,730	2,560,425	0.2384		31.56	

(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, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, 1999	\$1,905,549,930	\$1,905,549,930
Debt Limitation	46,138,748	19,055,499
<b>Total Outstanding Debt:</b>		
Bonds:		
Revenue	181,000	181,000
General Obligation	2,340,000	2,340,000
Special Assessments	4,732,126	4,732,126
OWDA Loans	5,433,751	5,433,751
Notes	4,880,000	4,880,000
<b>Total</b>	<b>17,566,877</b>	<b>17,566,877</b>
<b>Exemptions:</b>		
Self-supporting Debt	6,174,751	6,174,751
Special Assessments	4,732,126	4,732,126
Debt Service Fund Balance	738,304	738,304
<b>Total</b>	<b>11,645,181</b>	<b>11,645,181</b>
<b>Net Debt</b>	<b>5,921,696</b>	<b>5,921,696</b>
<b>Total Legal Debt Margin</b>	<b>\$40,217,052</b>	<b>\$13,133,803</b>

(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	40,138,748
	<b>\$46,138,748</b>

(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, 1999

<u>Political Subdivision</u>	<u>Net General Obligation Bonded Debt</u>	<u>Percent Applicable To County (2)</u>	<u>Amount Applicable To Geauga County</u>
The County	\$1,041,696 (1)	100.00%	\$1,041,696
All Villages wholly within County	2,220,000	100.00	2,220,000
All Townships wholly within County	610,000	100.00	610,000
All School Districts (S.D.) wholly within County	29,004,000	100.00	29,004,000
Cardinal Local S.D.	10,380,000	99.28	10,305,264
Chagrin Falls Exempted Village Local S.D.	24,450,000	35.67	8,721,315
Kirtland Local S.D.	1,950,000	.64	12,480
Ledgemont Local S.D.	330,000	99.85	329,505
Madison Local S.D.	8,449,997	0.30	25,350
Mentor Exempted Village Local S.D.	15,232,906	0.18	27,419
Painesville Township Local S.D.	10,270,000	0.46	47,242
Total Applicable to Geauga County			<u>\$52,344,271</u>

(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 1998 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
1999	\$330,000	(1)	\$124,328	\$58,458,638	0.78%
1998	400,000		150,495	54,293,696	1.05
1997	380,000		173,017	47,445,133	1.17
1996	425,000		202,170	44,121,130	1.71
1995	413,831		228,273	43,327,236	1.48
1994	393,831		252,444	40,154,187	1.61
1993	398,831		292,964	40,032,202	2.10
1992	278,831		170,389	36,172,582	1.66
1991	403,831		197,702	34,832,040	2.18
1990	268,831		115,981	32,521,872	1.69

(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	
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
1991	1,926,672	2,062,555	(135,883)	3,000	10,700	13,700	-9.92
1990	2,063,143	1,693,632	369,511	3,000	10,850	13,850	26.68

(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				Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1999 (2)	\$40,788,740	\$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	47,503,140	254,641,000	1,456,551,680	157,009,590	116,788,510	
1997	34,452,440	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	41,162,110	212,614,000	1,271,434,270	148,157,960	108,993,730	
1995	32,035,560	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	28,009,880	188,020,000	1,188,808,900	144,307,580	101,407,410	
1993	22,021,240	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	30,843,620	132,005,000	925,996,540	121,707,660	79,156,320	
1991	21,955,410	5,715,320	27,670,730	112,970,000	779,612,580	103,985,710	73,002,530	
1990	21,750,620	2,249,210	23,999,830	74,870,000	756,142,810	95,520,880	61,587,310	

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

(2) Represents the 1998 tax year 1999 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, 1999

Taxpayers	Type	Real Estate		Tangible Personal Property		Percent of Total County Assessed Valuation
		Assessed Valuation	Assessed Valuation	Assessed Valuation	Assessed Valuation	
Cleveland Electric Illuminating	Electric Utility	\$667,130	\$58,960,020	\$59,627,150	3.1%	
Kraftmaid, Inc.	Manufacturer	9,414,255	13,478,790	22,893,045	1.2	
Alltel Telephone Company (Western Reserve Telephone)	Telephone Utility	304,400	13,810,970	14,115,370	0.7	
East Ohio Gas Company	Natural Gas Utility	104,290	9,961,280	10,065,570	0.5	
Furniture, Inc.	Amusement Park	2,802,720	5,058,110	7,860,830	0.4	
Duramax Inc. (Geauga Lake)	Manufacturer	1,525,580	6,021,580	7,547,160	0.4	
Dillen Products	Manufacturer	2,396,210	3,052,220	5,448,430	0.3	
Sidley, R.W. Inc.	Manufacturer	2,315,170	2,360,080	4,675,250	0.2	
Burton Rubber Processing, Inc.	Manufacturer	1,131,000	3,394,670	4,525,670	0.2	
Ohio Bell Telephone Company	Telephone Utility	187,840	4,234,190	4,422,030	0.2	
<b>Totals</b>		<b>\$20,848,595</b>	<b>\$120,331,910</b>	<b>\$141,180,505</b>		

Note: The assessed valuations are for the 1999 collection year.  
Source: Geauga County Auditor

## Geauga County, Ohio

Twelve Largest Employers  
December 31, 1999

Employer	Nature of Business	Number of Employees	Established Date
Kraftmaid, Inc.	Manufacturer	2862	1969
Six Flags, Inc.	Amusement Park (a)	2300	1890
Geauga County	Government	1028	1806
Duramax, Inc.	Manufacturer	803	1895
University Hospital ( Geauga Hospital )	Hospital	605	1936
Dillon Products, Inc.	Manufacturer	408	1984
Great Lakes Cheese	Cheese Packager	400	1958
Carlisle Engineered Products	Manufacturer	380	1944
Kinetico Inc.	Manufacturer	290	1970
Burton Rubber Processing (M.A. Hanna)	Manufacturer	269	1957
Mercury Plastics	Manufacturer	225	1965
Bicron	Manufacturer	187	1969

(a) Includes seasonal employees

Sources:  
1999 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 30th Populated County in the State (88 Counties in Ohio)	(3,141 counties in U.S.)
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Municipalities	5
Townships	16
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 1999 (2)	
Number of Registered Voters	58,139
Number of Voters, Last General Election	20,111
Percentage of Registered Voters Voting	34.6%

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	650	
Average Size of Farm	108	Acres
Land in Farms	70,000	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	650
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)		Employment - 1999 Annual Averages (1)	
1999	3.20%	Total Civilian Labor Force	47,700
1998	3.00	Total Employed	46,200
1997	3.50	Total Unemployed	1,500
1996	3.60	Unemployment Rate	3.20%
1995	3.80		
1994	3.80		
1993	5.10		
1992	5.80		
1991	5.40		
1990	4.00		

Employment by Sector, 1999 (1)	Percent
Manufacturing	29.95%
Wholesale and Retail Trade	20.15
Services	24.91
State and Local Government	10.37
Finance, Insurance, Real Estate	1.95
Transportation and Public Utilities	2.39
Construction	6.47
Mining	0.48
Agriculture	3.29
Total	100.00%

Year	Population (2)	Total Public School Enrollment (3)
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
1991	82,094	11,659
1990	81,129	11,635

\* 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 54 years	6,808	6,938	13,746
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	34,972	35,853	70,825
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%

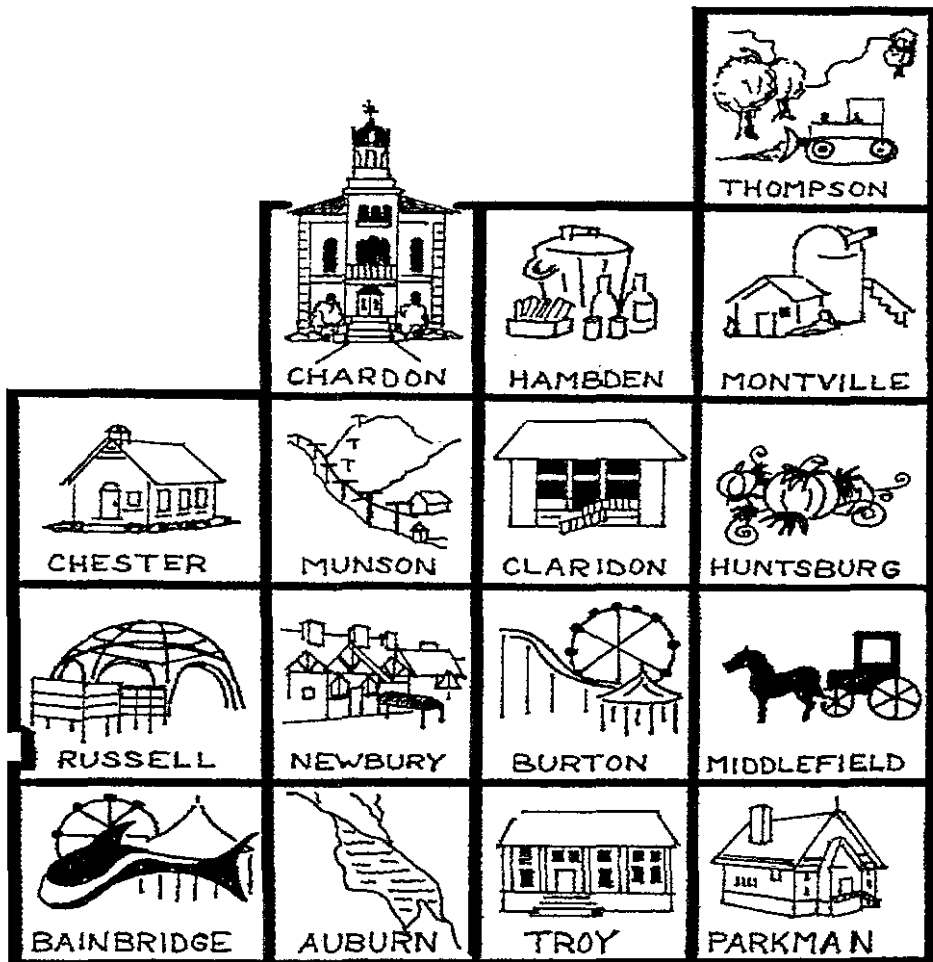
Per Capita Income (2)	1985	1987	1989
	\$12,481	\$13,594	\$17,587

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

# Geauga County, Ohio

## Townships and Villages within the County

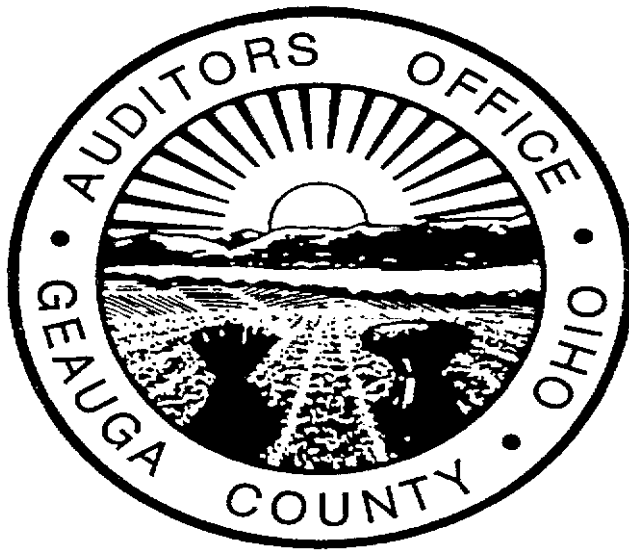
	<u>Date Established</u>	<u>Population (1990)</u>		<u>Date Established</u>	<u>Population (1990)</u>
Thompson Township	1817	2,219	Middlefield Township	1817	4,140
Chardon Township	1816	4,037	Middlefield Village	1901	1,869
Chardon Village	1851	4,446	Bainbridge Township	1817	9,694
Hambden Township	1811	3,311	Auburn Township	1827	3,298
Montville Township	1822	1,682	Troy Township	1820	1,903
Chester Township	1816	11,049	Parkman Township	1817	3,083
Munson Township	1821	5,775	Aquilla Village	1880	360
Claridon Township	1817	2,656	(within Claridon Township)		
Huntsburg Township	1821	2,642			
Russell Township	1827	5,614			
South Russell Village	1923	3,402	Sources: Geauga County Archives		
Newbury Township	1817	5,611	1990 U.S. Census		
Burton Township	1806	2,838			
Burton Village	1895	1,349			



*R. Kober*

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  

---

JIM PETRO, AUDITOR OF STATE

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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 13, 2000