

Geauga County, Ohio

Tracy A. Jemison, AAS
Geauga County Auditor



**2004 Third Quarter Report
“Economic State of Geauga”**



Tracy A. Jemison, AAS

Geauga County Auditor

M E M O

TO: Citizens of Geauga County
Elected Officials
Department Heads

FROM: Tracy A. Jemison, AAS, Auditor

RE: Third Quarter Report "Economic State of Geauga"

DATE: October 7, 2004

This report includes a financial analysis of General Fund revenues and expenditures for third quarter 2004, a "Then and Now" analysis, real estate transfer statistics, and a chart on unemployment trends.

General Fund Revenues for the third quarter 2004 are up 11.94% or \$ 1,779,746 as compared to last year at this time and *Sales Tax* revenues are up 68.77% from last years third quarter receipts. The additional 1/2% piggyback sales tax effective February 1, 2004, contributed to this increase. Our first receipts from the increase were received in May and have garnered \$1,953,885. *Property Tax* revenues were up 4.78% or \$289,430 as compared to last year at this same time and *Fines and Forfeitures* were up 12.82% or \$15,272. All other revenue categories were down as compared to last year's third quarter. *Interest Income* was down 36.9% or \$290,707, *Charges for Services* was down 11.63% or \$296,847, *Other Revenue* was down 28.08% or \$173,787 and *Licenses and Permits* were down 15.46% or 1,111. Without the additional 1/2% sales tax receipts we would have been down approximately \$174,139 for the third quarter 2004 as compared to third quarter 2003.

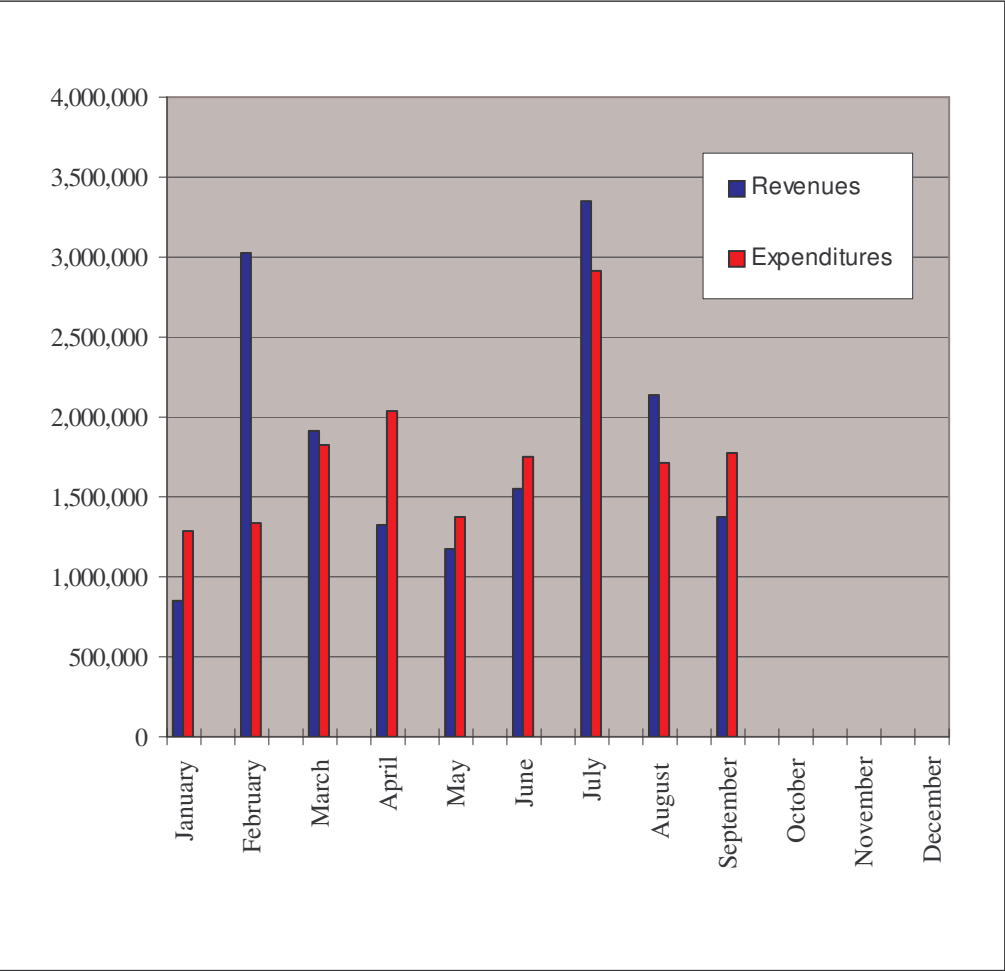
Real Estate transactions are up from last year by 11.49% or 384 parcels and the conveyance tax is up 10.28% or \$137,268. The sale of Six Flags represents approximately \$120,000 of this revenue. Recorder fees are down 36.8% or \$286,847 which is reflected in the decrease in *Charges for Services*. Building Department fees are up 8.9% or \$25,548 as compared to last year at this time. The latest unemployment figures show that our unemployment is up slightly to 4% for August 2004 as compared to August 2003 of 3.9%. Expenditures for this period were up 20.1% or \$2,680,063, a significant portion of this increase is the transfer of General Fund revenues to the Court Technology Fund and the 800 MHZ Radio Fund.

In summary, while we have seen an approximate increase in *Sales Tax Revenues* of 10.46% excluding the additional 1/2% piggyback sales tax proceeds and a nice rebound of real estate transactions. New construction appears to be holding it's own with the increase in building permit fees and with only a slight increase in unemployment. The economy may not yet be in full swing but we are seeing signs of improvement. My concern is that without the additional sales tax, our revenues would be lagging from where we were last year at this time. The only increases in revenues have been from taxes and fines and forfeitures. We really need to see the other revenue categories improve. The good news is we are ahead of the Budget Commission projections for 2004 certified revenues at the end of third quarter.

As always we will continue to monitor Geauga's economy and its impact on County Government. Should you have any questions or concerns please do not hesitate to contact me at extension 4270, as we are here to serve.

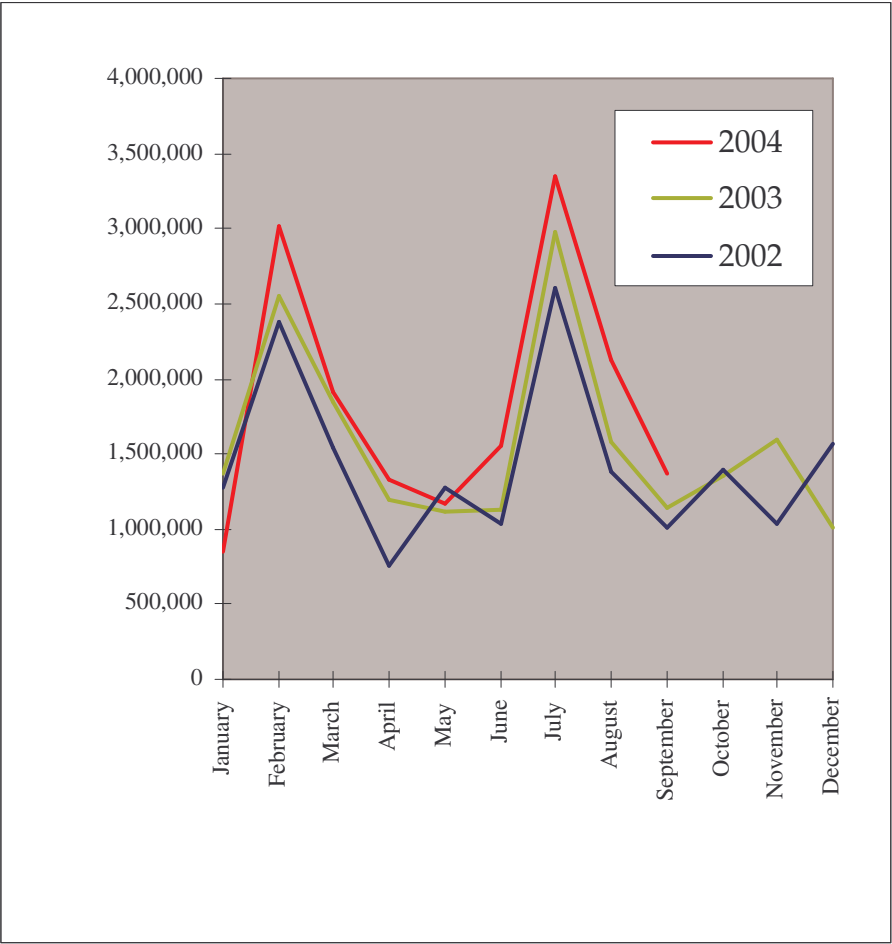
GENERAL FUND ANALYSIS
 FOR 2004

| | Revenues | Expenditures |
|--|------------|--------------|
| January | 847,077 | 1,291,148 |
| February | 3,020,847 | 1,339,327 |
| March | 1,911,628 | 1,829,623 |
| April | 1,323,848 | 2,038,359 |
| May | 1,174,064 | 1,368,815 |
| June | 1,552,704 | 1,749,718 |
| July | 3,346,934 | 2,910,043 |
| August | 2,132,236 | 1,710,123 |
| September | 1,375,245 | 1,773,835 |
| October | | |
| November | | |
| December | | |
| Y-T-D | 16,684,583 | 16,010,991 |
| Percent of Revenues In Excess of Expenses | | 4.037% |



GENERAL FUND REVENUE ANALYSIS
 FOR THE LAST THREE YEARS

| | 2002 | 2003 | 2004 |
|----------------------|------------|------------|------------|
| January | 1,278,897 | 1,369,496 | 847,077 |
| February | 2,382,615 | 2,547,218 | 3,020,847 |
| March | 1,537,452 | 1,848,512 | 1,911,628 |
| April | 756,365 | 1,192,574 | 1,323,848 |
| May | 1,271,593 | 1,121,081 | 1,174,064 |
| June | 1,031,562 | 1,124,448 | 1,552,704 |
| July | 2,601,678 | 2,977,576 | 3,346,934 |
| August | 1,387,711 | 1,581,049 | 2,132,236 |
| September | 1,010,817 | 1,142,883 | 1,375,245 |
| October | 1,389,040 | 1,354,037 | |
| November | 1,032,129 | 1,592,813 | |
| December | 1,565,251 | 1,004,908 | |
| Y-T-D | 17,245,110 | 18,856,595 | 16,684,583 |
| September Comparison | | | |
| Subtotals | 13,258,690 | 14,904,837 | 16,684,583 |
| Percent of Change | | 12.4156% | 11.9407% |

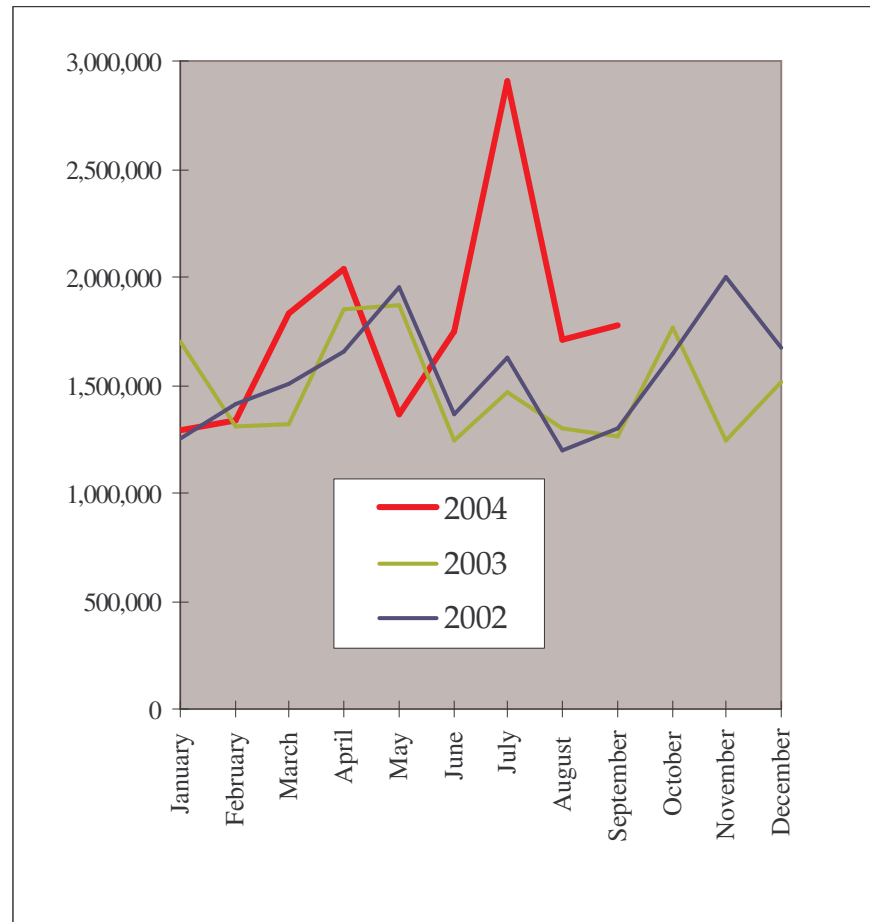


GENERAL FUND
Analysis of 2004 Monthly Revenues

| | Jan. | Feb. | March | April | May | June | July | August | Sept. | Oct. | Nov | Dec | 2004 Totals | 2003 Totals | Percent Of Change |
|-----------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|-----|-----|----------------|----------------|----------------------|
| Property Taxes | 101,769 | 2,227,484 | 583,607 | 270,735 | 137,612 | 239,032 | 2,200,842 | 421,461 | 156,523 | | | | 6,339,065 | 6,049,635 | 4.78% |
| Sales Taxes | 364,009 | 399,937 | 449,274 | 337,157 | 637,918 | 930,873 | 768,542 | 915,605 | 852,679 | | | | 5,655,994 | 3,351,391 | 68.77% |
| Charges for Services | 158,173 | 129,594 | 475,233 | 224,512 | 168,784 | 187,342 | 180,213 | 588,264 | 142,419 | | | | 2,254,534 | 2,551,381 | -11.63% |
| Licenses and Permits | 575 | 775 | 650 | 700 | 525 | 1,398 | 425 | 725 | 300 | | | | 6,073 | 7,184 | -15.46% |
| Fines and Forfeitures | 5,596 | 23,142 | 10,634 | 13,756 | 13,561 | 9,338 | 15,935 | 25,781 | 16,662 | | | | 134,405 | 119,133 | 12.82% |
| Intergovernmental | 99,584 | 198,600 | 102,794 | 422,151 | 136,983 | 97,103 | 90,172 | 90,864 | 107,029 | | | | 1,345,280 | 1,359,387 | -1.04% |
| Interest Income | 42,212 | 25,361 | 143,804 | 27,166 | 36,132 | 58,570 | 57,624 | 50,422 | 55,751 | | | | 497,042 | 787,749 | -36.90% |
| Other Revenue | 75,159 | 15,954 | 145,632 | 24,671 | 42,549 | 27,048 | 33,181 | 37,114 | 43,882 | | | | 445,190 | 618,977 | -28.08% |
| Transfers | 0 | 0 | 0 | 3,000 | 0 | 2,000 | 0 | 2,000 | 0 | | | | 7,000 | 60,000 | 0.00% |
| Totals | 847,077 | 3,020,847 | 1,911,628 | 1,323,848 | 1,174,064 | 1,552,704 | 3,346,934 | 2,132,236 | 1,375,245 | 0 | 0 | 0 | 16,684,583 | 14,904,837 | 11.94% |

GENERAL FUND EXPENDITURES ANALYSIS
FOR THE LAST THREE YEARS

| | 2002 | 2003 | 2004 |
|----------------------|------------|------------|------------|
| January | 1,249,507 | 1,701,930 | 1,291,148 |
| February | 1,415,028 | 1,308,856 | 1,339,327 |
| March | 1,506,175 | 1,320,714 | 1,829,623 |
| April | 1,654,584 | 1,851,651 | 2,038,359 |
| May | 1,950,478 | 1,873,575 | 1,368,815 |
| June | 1,368,452 | 1,245,438 | 1,749,718 |
| July | 1,628,565 | 1,466,294 | 2,910,043 |
| August | 1,195,451 | 1,302,456 | 1,710,123 |
| September | 1,295,628 | 1,260,014 | 1,773,835 |
| October | 1,641,191 | 1,766,890 | |
| November | 1,999,699 | 1,244,419 | |
| December | 1,674,943 | 1,509,518 | |
| Y-T-D | 18,579,701 | 17,851,755 | 16,010,991 |
| September Comparison | | | |
| Subtotals | 13,263,868 | 13,330,928 | 16,010,991 |
| Percent of Change | | 0.5056% | 20.1041% |



GENERAL FUND
2004 Analysis of Monthly Expenditures

| | Jan. | Feb. | March | April | May | June | July | August | Sept. | Oct. | Nov. | Dec. | 2004 Totals | 2003 Totals | Percent Of Change |
|--------------------|---------|--------|---------|--------|--------|--------|--------|--------|--------|------|------|------|----------------|----------------|----------------------|
| Commissioners | 39,505 | 41,163 | 49,815 | 62,947 | 44,489 | 64,213 | 44,101 | 48,537 | 46,730 | | | | 441,500 | 431,932 | 2.22% |
| Microfilm Board | 15,285 | 10,923 | 12,505 | 17,246 | 12,552 | 13,848 | 14,907 | 13,582 | 11,669 | | | | 122,517 | 122,410 | 0.09% |
| Auditor | 33,418 | 30,388 | 29,031 | 45,221 | 29,833 | 28,062 | 34,962 | 38,175 | 31,045 | | | | 300,135 | 299,061 | 0.36% |
| Treasurer | 20,657 | 17,270 | 24,265 | 33,786 | 16,650 | 24,639 | 21,388 | 25,917 | 13,729 | | | | 198,301 | 173,297 | 14.43% |
| Postage | 6,766 | 11,185 | 10,058 | 10,001 | 11,251 | 20,017 | 5,001 | 10,000 | 26,047 | | | | 110,326 | 97,564 | 13.08% |
| CAFR Expenses | 0 | 442 | 560 | 280 | 2,230 | 2,859 | 6,053 | 137 | 0 | | | | 12,561 | 11,435 | 9.85% |
| Card Service Fee | 47 | 30 | 686 | 4 | 29 | 76 | 33 | 35 | 29 | | | | 969 | 337 | 187.54% |
| Bank Fees | 6,428 | 0 | 6,080 | 3,040 | 3,040 | 3,040 | 3,040 | 3,040 | 3,040 | | | | 30,748 | 28,747 | 6.96% |
| Prosecutor | 109,473 | 57,379 | 57,137 | 91,320 | 63,801 | 62,776 | 62,909 | 69,349 | 56,838 | | | | 630,982 | 601,145 | 4.96% |
| Budget Comm. | 68 | 0 | 14 | 0 | 0 | 0 | 85 | 0 | 0 | | | | 167 | 7 | 2285.71% |
| Bureau of Insp | 0 | 661 | 3,638 | 14,724 | 14,118 | 36,276 | 0 | 4,693 | 0 | | | | 74,110 | 74,744 | -0.85% |
| Planning Com. | 16,544 | 16,598 | 22,382 | 26,954 | 24,210 | 18,415 | 19,025 | 20,760 | 14,077 | | | | 178,965 | 169,430 | 5.63% |
| ADP Board | 65,215 | 36,654 | 39,615 | 70,652 | 37,076 | 34,989 | 38,673 | 39,365 | 35,085 | | | | 397,324 | 446,164 | -10.95% |
| Court of Appeals | 1,931 | 966 | 56,283 | 0 | 962 | 965 | 0 | 2,751 | 1,896 | | | | 65,754 | 48,335 | 36.04% |
| Jury Commission | 318 | 318 | 396 | 1,374 | 463 | 317 | 1,346 | 318 | 354 | | | | 5,204 | 5,076 | 2.52% |
| Adult Probation | 5,443 | 5,561 | 5,561 | 8,131 | 5,668 | 5,562 | 5,562 | 6,860 | 4,262 | | | | 52,610 | 51,173 | 2.81% |
| Juvenile Court | 41,542 | 28,717 | 25,315 | 41,643 | 37,604 | 25,085 | 26,229 | 38,717 | 25,280 | | | | 290,132 | 310,080 | -6.43% |
| Juvenile Probation | 17,226 | 17,305 | 16,547 | 25,941 | 17,314 | 17,737 | 16,638 | 19,903 | 14,884 | | | | 163,495 | 147,313 | 10.98% |
| Detention Home | 0 | 0 | 189,970 | 0 | 0 | 0 | 94,984 | 0 | 94,985 | | | | 379,939 | 201,214 | 88.82% |
| Probate Court | 13,507 | 12,757 | 12,241 | 18,898 | 10,266 | 12,182 | 11,883 | 13,071 | 8,696 | | | | 113,501 | 109,963 | 3.22% |
| Clerk of Courts | 25,537 | 21,763 | 22,842 | 32,351 | 21,436 | 21,444 | 21,363 | 24,885 | 18,011 | | | | 209,632 | 212,660 | -1.42% |
| Coroner | 8,178 | 4,778 | 9,028 | 7,520 | 6,887 | 4,778 | 8,179 | 9,216 | 7,420 | | | | 65,984 | 60,976 | 8.21% |
| Lab and Morgue | 18,841 | 13,788 | 12,760 | 19,702 | 12,120 | 13,993 | 13,967 | 11,818 | 12,477 | | | | 129,466 | 136,223 | -4.96% |

GENERAL FUND
2004 Analysis of Monthly Expenditures

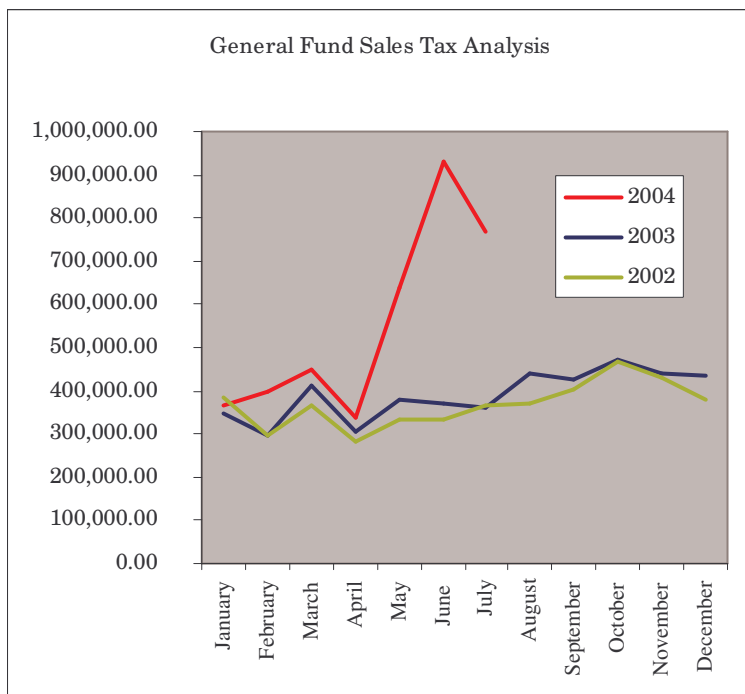
| | Jan. | Feb. | March | April | May | June | July | August | Sept. | Oct. | Nov. | Dec. | 2004 Totals | 2003 Totals | Percent Of Change |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------|------|------|----------------|----------------|----------------------|
| Municipal Court | 12,302 | 7,607 | 7,289 | 16,074 | 7,319 | 10,613 | 9,014 | 7,458 | 8,335 | | | | 86,011 | 83,756 | 2.69% |
| Board of Elections | 26,513 | 32,482 | 117,705 | 38,473 | 27,296 | 27,903 | 26,858 | 42,025 | 42,358 | | | | 381,613 | 400,165 | -4.64% |
| Maint. & Operations | 106,568 | 113,162 | 121,784 | 122,887 | 81,461 | 97,296 | 88,837 | 93,907 | 88,376 | | | | 914,278 | 950,876 | -3.85% |
| Airport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | 0 | 0.00% |
| Sheriff | 443,372 | 444,347 | 555,400 | 657,719 | 514,413 | 466,189 | 544,904 | 470,290 | 511,445 | | | | 4,608,079 | 4,499,109 | 2.42% |
| Recorder | 15,839 | 15,890 | 18,303 | 24,181 | 16,553 | 17,197 | 16,525 | 18,369 | 13,120 | | | | 155,977 | 161,972 | -3.70% |
| Building Department | 29,184 | 26,631 | 28,451 | 41,698 | 28,030 | 58,298 | 29,227 | 31,068 | 26,493 | | | | 299,080 | 282,840 | 5.74% |
| Emergency Manag. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,998 | | | | 9,998 | 0 | 0.00% |
| Public Defender | 17,416 | 14,679 | 16,361 | 23,059 | 14,840 | 14,517 | 13,873 | 15,096 | 14,283 | | | | 144,124 | 157,621 | -8.56% |
| Other Agriculture | 25 | 25 | 3,325 | 51,815 | 51,800 | 25 | 25 | 25 | 25 | | | | 107,090 | 101,991 | 5.00% |
| Cooperative Ext. | 0 | 0 | 60,915 | 60,335 | 4,233 | 551 | 63,079 | 420 | 616 | | | | 190,149 | 240,401 | -20.90% |
| Other Health Programs | 0 | 115,125 | 120,444 | 5 | 4 | 5 | 4 | 1,351 | 4 | | | | 236,942 | 230,501 | 2.79% |
| Veterans Services | 40,057 | 27,850 | 26,441 | 37,144 | 27,725 | 28,405 | 23,006 | 27,629 | 27,117 | | | | 265,374 | 199,005 | 33.35% |
| Public Assistant | 0 | 0 | 0 | 10,217 | 0 | 101,826 | 0 | 0 | 0 | | | | 112,043 | 119,663 | -6.37% |
| Sewer Transfers | 0 | 1,480 | 0 | 1,740 | 0 | 1,740 | 0 | 1,792 | 0 | | | | 6,752 | 7,339 | -8.00% |
| County Engineer | 9,498 | 9,678 | 9,479 | 14,671 | 12,511 | 9,652 | 10,572 | 10,531 | 8,692 | | | | 95,284 | 96,534 | -1.29% |
| Law Library | 3,609 | 3,609 | 3,610 | 5,592 | 3,609 | 3,610 | 3,609 | 3,911 | 3,307 | | | | 34,466 | 33,893 | 1.69% |
| Other | 94,949 | 149,920 | 88,904 | 332,587 | 155,640 | 455,320 | 1,584,216 | 532,924 | 549,964 | | | | 3,944,424 | 1,583,206 | 149.14% |
| Common Pleas | 45,887 | 48,196 | 44,483 | 68,427 | 51,382 | 45,298 | 45,966 | 52,198 | 43,148 | | | | 444,985 | 442,770 | 0.50% |
| Grand Total | 1,291,148 | 1,339,327 | 1,829,623 | 2,038,359 | 1,368,815 | 1,749,718 | 2,910,043 | 1,710,123 | 1,773,835 | 0 | 0 | 0 | 16,010,991 | 13,330,928 | 20.10% |

Please Note: The above figures are based on the General Fund actual expenditures.

Geauga County
Analysis of Sales Tax Revenues
For the Years 2002 through 2004

03-2004 Percent
Prior 1/2% Only
of Increase
General Fund

| | 2002 | 2003 | 2004 | | | |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--|
| | General Fund | General Fund | Prior 1/2% | New 1/2% | Total | |
| January | 384,294.12 | 348,592.04 | 364,009.36 | | 364,009.36 | 4.42% |
| February | 297,859.32 | 303,542.51 | 399,937.23 | | 399,937.23 | 31.76% |
| March | 366,460.32 | 412,113.75 | 449,273.70 | | 449,273.70 | 9.02% |
| April | 283,510.54 | 305,130.91 | 337,157.00 | | 337,157.00 | 10.50% |
| May | 332,830.73 | 381,473.14 | 331,207.24 | 306,711.11 | 637,918.35 | -13.18% |
| June | 332,313.36 | 372,605.37 | 495,974.56 | 434,898.18 | 930,872.74 | 33.11% |
| July | 366,088.33 | 361,599.75 | 394,465.20 | 374,076.85 | 768,542.05 | 9.09% |
| August | 369,345.66 | 439,935.50 | 500,101.36 | 415,503.90 | 915,605.26 | 13.68% |
| September | 403,474.89 | 426,397.24 | 429,983.76 | 422,695.35 | 852,679.11 | 0.84% |
| October | 466,218.44 | 473,126.76 | | | | |
| November | 432,358.18 | 437,778.21 | | | | |
| December | 378,959.85 | 435,009.30 | | | | |
| Grand Total | 4,413,713.74 | 4,697,304.48 | 3,702,109.41 | 1,953,885.39 | 5,655,994.80 | Y-T-D Increase Prior 1/2% Only |
| Comparative Totals (September) | 3,136,177.27 | 3,351,390.21 | 3,702,109.41 | | 5,655,994.80 | 10.4649% Overall Change 68.7656% |



| | Sales Tax Certified Revenue | Y-T-D Percent Received |
|------|--------------------------------|---------------------------|
| 2002 | 4,413,714 | 100% |
| 2003 | 4,697,304 | 100% |
| 2004 | 6,600,000 | 85.70% |

Provided By: Tracy A. Jemison, AAS
Geauga County Auditor

Then and Now Analysis - Paid Vouchers

| Department | Acct # | 2002 | | | 2003 | | | 2004 (Through 09/30/2004) | | |
|------------------------------------|---------|----------------|------------|----------------|----------------|------------|----------------|---------------------------|------------|----------------|
| | | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. |
| General Fund: | | | | | | | | | | |
| Commissioner | A01 | 624,626.35 | 182.22 | 0.029% | 611,030.69 | 2,425.23 | 0.397% | 669,386.04 | 3,063.89 | 0.458% |
| Micro film Board | A01 | 187,472.68 | 17.33 | 0.009% | 166,313.31 | 274.68 | 0.165% | 173,987.95 | 165.73 | 0.095% |
| Auditor | A01 | 452,081.72 | | 0.000% | 448,498.26 | | 0.000% | 461,364.82 | | 0.000% |
| Treasurer | A01 | 249,171.38 | 125.00 | 0.050% | 267,070.14 | | 0.000% | 285,001.42 | 5417.00 | 1.901% |
| Other Finance Admin. | A01 | 176,349.98 | | 0.000% | 159,300.00 | | 0.000% | 155,450.00 | | 0.000% |
| Bank Charges | A01 | 64,710.07 | | 0.000% | 59,900.00 | | 0.000% | 43,500.00 | | 0.000% |
| Prosecutor | A01 | 746,774.51 | | 0.000% | 805,059.92 | | 0.000% | 876,746.11 | | 0.000% |
| Planning | A01 | 227,957.31 | 8.99 | 0.004% | 226,315.47 | | 0.000% | 248,103.45 | | 0.000% |
| Budget Commission | A01 | 327.33 | | 0.000% | 282.00 | | 0.000% | 368.03 | | 0.000% |
| Bureau of Inspection | A01 | 70,000.00 | | 0.000% | 74,750.00 | | 0.000% | 75,000.00 | | 0.000% |
| ADP Board | A01 | 635,065.73 | | 0.000% | 607,752.14 | | 0.000% | 555,772.23 | | 0.000% |
| Board of Elections | A01 | 580,512.12 | | 0.000% | 623,509.90 | | 0.000% | 607,959.89 | | 0.000% |
| Jury Commission | A01 | 7,449.65 | | 0.000% | 7,425.70 | | 0.000% | 7,738.54 | | 0.000% |
| Adult Probation Dept. | A02 | 66,774.29 | | 0.000% | 70,977.46 | | 0.000% | 72,072.99 | | 0.000% |
| Juvenile Probate Dept. | A02 | 215,618.12 | | 0.000% | 205,200.48 | | 0.000% | 229,652.48 | | 0.000% |
| Juvenile Court | A02 | 472,462.91 | | 0.000% | 482,992.68 | | 0.000% | 475,402.65 | | 0.000% |
| Probate Court | A02 | 178,112.22 | | 0.000% | 174,652.44 | | 0.000% | 185,605.98 | | 0.000% |
| Clerk of Courts | A02 | 313,374.01 | | 0.000% | 320,414.32 | 16.62 | 0.005% | 306,276.55 | | 0.000% |
| Coroner | A02 | 100,003.15 | | 0.000% | 99,663.32 | | 0.000% | 100,771.45 | | 0.000% |
| Court of Appeals | A02 | 56,000.00 | | 0.000% | 52,640.00 | 3,379.02 | 6.419% | 69,082.34 | 1,006.90 | 1.458% |
| Detention Home | A02 | 271,228.92 | | 0.000% | 268,285.05 | | 0.000% | 379,939.12 | | 0.000% |
| Lab & Morgue | A02 | 176,292.45 | | 0.000% | 194,354.99 | | 0.000% | 184,434.46 | | 0.000% |
| Municipal Court | A02 | 121,634.12 | | 0.000% | 129,903.53 | 6,480.16 | 4.988% | 141,053.00 | | 0.000% |
| Building & Grounds Maint | A04 | 1,441,989.37 | 2,469.62 | 0.171% | 1,384,557.93 | 17,470.79 | 1.262% | 1,461,880.07 | | 0.000% |
| Airport | A05 | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Sheriff | A06 | 5,772,451.05 | 95,084.22 | 1.647% | 6,052,426.85 | 1,398.00 | 0.023% | 6,410,998.36 | 4,103.89 | 0.064% |
| Building | A06 | 399,025.07 | | 0.000% | 393,654.76 | 189.65 | 0.048% | 410,462.04 | 2695.64 | 0.657% |
| Recorder | A06 | 221,688.93 | | 0.000% | 219,373.06 | | 0.000% | 220,410.16 | | 0.000% |
| Public Defender | A06 | 226,531.23 | | 0.000% | 221,536.95 | 122.64 | 0.055% | 203,794.63 | | 0.000% |
| Emergency Mgt Grants | A06 | 9,998.45 | | 0.000% | 9,998.45 | | 0.000% | 9,998.45 | | 0.000% |
| Other Agriculture Program | A06/A07 | 367,594.63 | 64,481.25 | 17.541% | 346,755.31 | 122,877.39 | 35.436% | 363,788.00 | 60,915.44 | 16.745% |
| Other Health Programs | A08 | 226,564.89 | | 0.000% | 233,394.86 | | 0.000% | 239,998.61 | | 0.000% |
| Veteran's | A09 | 343,545.42 | 1,113.70 | 0.324% | 355,569.70 | 1,386.24 | 0.390% | 455,260.28 | 105.76 | 0.023% |
| Public Assistance Grants | A09 | 145,876.27 | | 0.000% | 145,876.27 | | 0.000% | 112,043.00 | | 0.000% |
| Sewer Transfers | A10 | 18,754.00 | | 0.000% | 15,933.00 | | 0.000% | 14,700.00 | | 0.000% |
| County Engineer | A12 | 140,143.37 | 144.00 | 0.103% | 131,893.77 | | 0.000% | 131,126.30 | | 0.000% |
| Law Libraries | A13 | 44,646.21 | | 0.000% | 48,539.00 | | 0.000% | 47,291.00 | | 0.000% |
| Commissioners - Misc. A14/A15/Misc | | 3,726,164.31 | 194,435.08 | 5.218% | 2,871,810.35 | 61,719.90 | 2.149% | 5,812,655.35 | 45,044.01 | 0.775% |
| Common Pleas | A21 | 593,510.72 | | 0.000% | 633,480.65 | | 0.000% | 643,639.39 | 636.92 | 0.099% |
| Total General Fund | | 19,672,482.94 | 358,061.41 | | 19,121,092.71 | 217,740.32 | | 22,842,715.14 | 123,155.18 | |

Then and Now Analysis - Paid Vouchers

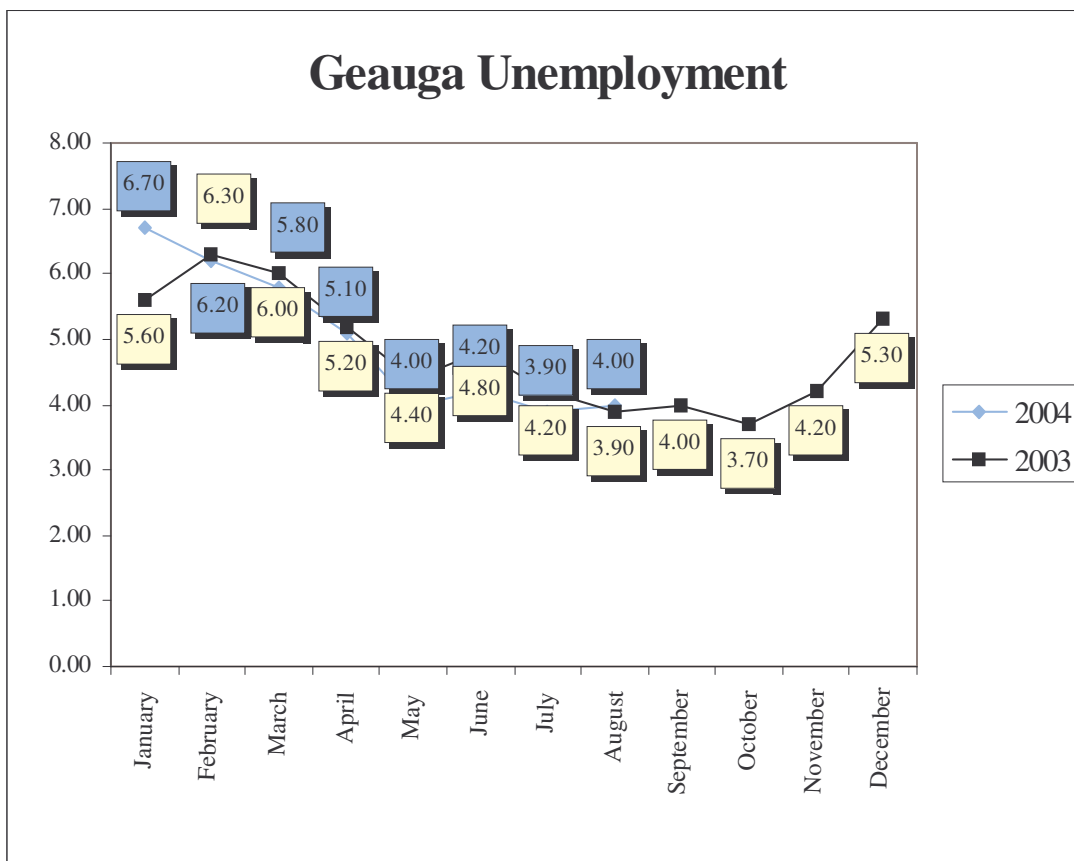
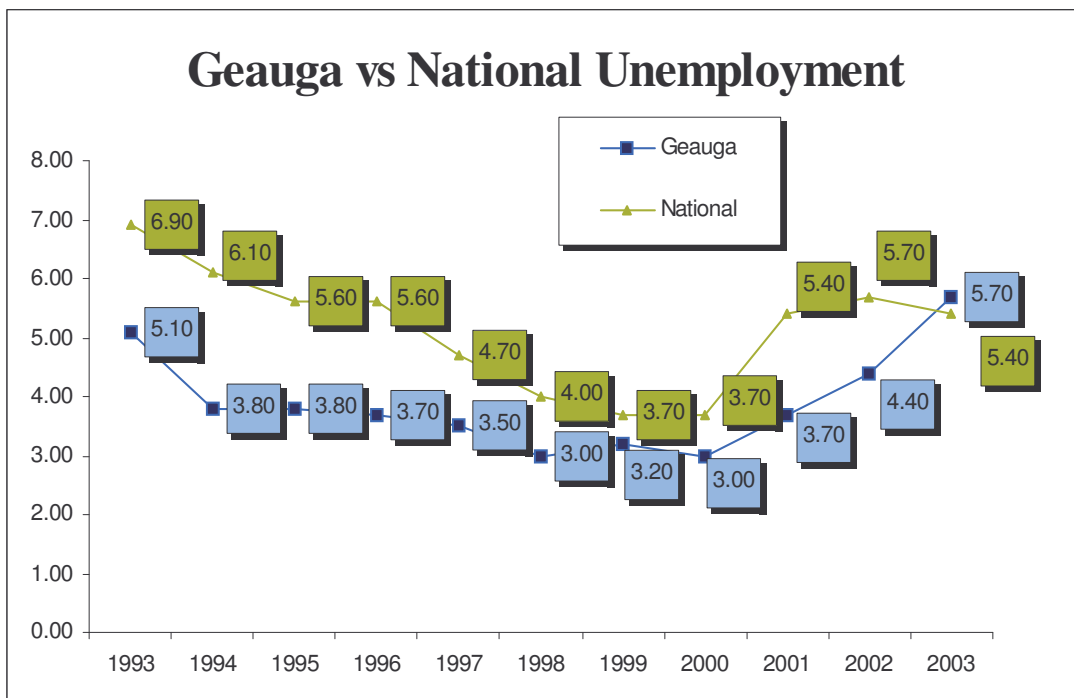
| Department | Acct # | 2002 | | | 2003 | | | 2004 (Through 09/30/2004) | | |
|---------------------------|-----------|----------------|-----------|-------------|----------------|-----------|-------------|---------------------------|----------|-------------|
| | | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. |
| Other Funds: | | | | | | | | | | |
| Mental Health | AA | 5,423,603.64 | | 0.000% | 5,478,128.78 | | 0.000% | 5,638,954.91 | | 0.000% |
| Education & Enforcement | AEE | 7,510.34 | | 0.000% | 7,898.20 | | 0.000% | 6,335.00 | | 0.000% |
| Dog Warden | B | 226,147.75 | | 0.000% | 207,238.90 | 257.60 | 0.124% | 256,715.42 | | 0.000% |
| Hotel/Motel | BED | 96,700.00 | 119.67 | 0.124% | 66,700.00 | | 0.000% | 66,700.00 | | 0.000% |
| Building Standards Asses: | BSA | 4,966.97 | | 0.000% | 5,143.96 | | 0.000% | 4,400.00 | | 0.000% |
| Drug Law Enforcement | C | 1,400.00 | | 0.000% | 1,500.00 | | 0.000% | 1,500.00 | | 0.000% |
| Care & Custody | CCF | 444,770.00 | | 0.000% | 490,593.92 | | 0.000% | 431,999.98 | | 0.000% |
| County Home | CH | 561,556.46 | 1,890.32 | 0.337% | 580,956.82 | | 0.000% | 604,271.33 | 4,078.04 | 0.675% |
| Concealed Handgun | CHL | 0.00 | | 0.000% | 0.00 | | 0.000% | 52,750.00 | | 0.000% |
| Clerk of Courts | CLC | 18,638.74 | | 0.000% | 18,000.00 | | 0.000% | 18,000.00 | | 0.000% |
| Common Pleas Comput. | CPC | 6,708.90 | | 0.000% | 4,896.94 | | 0.000% | 8,000.00 | | 0.000% |
| Cty Recorder Micrographi | CRM | 185,131.84 | | 0.000% | 222,151.50 | | 0.000% | 210,833.49 | | 0.000% |
| Certificate of Title | CTA | 282,365.31 | | 0.000% | 293,260.96 | | 0.000% | 294,570.43 | | 0.000% |
| Court Technology | CTF | 0.00 | | 0.000% | 22,165.00 | | 0.000% | 771,878.00 | 116.34 | 0.015% |
| Road and Bridge Fund | D | 4,513,049.76 | | 0.000% | 4,538,594.77 | | 0.000% | 3,914,149.40 | | 0.000% |
| Delinquent Tax | DT | 166,296.90 | 13,312.19 | 8.005% | 157,138.95 | 1,829.81 | 1.164% | 212,111.81 | 1,255.80 | 0.592% |
| Health Department | all funds | 2,152,099.23 | 356.94 | 0.017% | 2,431,553.20 | | 0.000% | 3,110,143.14 | | 0.000% |
| Geauga/Trum Solid Waste | GT | 2,225,171.84 | | 0.000% | 2,301,908.85 | | 0.000% | 2,249,238.90 | | 0.000% |
| Child Support Enforc. Adm | HC | 1,049,421.40 | | 0.000% | 1,090,551.43 | | 0.000% | 1,123,236.29 | | 0.000% |
| Human Services | H | 5,182,026.70 | 149.00 | 0.003% | 4,876,302.56 | 4033.46 | 0.083% | 5,186,425.62 | 100.26 | 0.002% |
| 911 Program | HLP | 850,325.11 | | 0.000% | 955,769.06 | | 0.000% | 1,138,634.01 | | 0.000% |
| Indigent Guardianship | IG | 24,429.60 | | 0.000% | 28,600.00 | | 0.000% | 20,900.00 | | 0.000% |
| Real Estate Assessment | J | 953,052.01 | | 0.000% | 1,568,938.79 | | 0.000% | 1,593,102.64 | | 0.000% |
| Juvenile Probate Comput. | JCC | 14,979.50 | | 0.000% | 29,000.00 | | 0.000% | 15,000.00 | | 0.000% |
| Juvenile Indigent Drivers | JID | 100.00 | | 0.000% | 100.00 | | 0.000% | 200.00 | | 0.000% |
| Juvenile/Prob Comput. | JPC | 12,196.52 | | 0.000% | 9,365.54 | | 0.000% | 6,000.00 | | 0.000% |
| Co Engineer | K | 6,771,116.72 | 15,409.23 | 0.228% | 6,664,103.41 | | 0.000% | 6,522,433.55 | 915.00 | 0.014% |
| Soiland Water Fund | L | 231,025.64 | 79.00 | 0.034% | 262,689.18 | 48.99 | 0.019% | 276,100.48 | 378.71 | 0.137% |
| 800 Communications | MHZ | 216,225.94 | | 0.000% | 222,671.53 | 3900.11 | 1.752% | 241,526.23 | | 0.000% |
| Municipal Road Tax | MRT | 190,437.20 | | 0.000% | 106,540.00 | | 0.000% | 233,659.02 | | 0.000% |
| County Home Improv. | N1 | 0.00 | | 0.000% | 0.00 | | 0.000% | 8,400.00 | | 0.000% |
| Computer Equip. Improv. | N3 | 77,840.16 | | 0.000% | 31,200.00 | | 0.000% | 40,731.78 | | 0.000% |
| Building Improv. Fund | N5 | 630,227.00 | 4,339.65 | 0.689% | 185,426.42 | 10,757.50 | 5.801% | 191,472.83 | | 0.000% |
| Youth Center Improv. | N11 | 0.00 | | 0.000% | 0.00 | | 0.000% | 4,000.00 | | 0.000% |
| 800 Comm. - Perm. Improv. | N12 | 0.00 | | 0.000% | 40,000.00 | | 0.000% | 1,125,690.39 | | 0.000% |
| General Bond Retirement | OIG | 389,644.91 | | 0.000% | 382,994.91 | | 0.000% | 3,399,434.91 | | 0.000% |
| G.O. Retirement Fund | OIN | 3,883,634.89 | | 0.000% | 3,538,537.50 | | 0.000% | 6,368,915.00 | | 0.000% |
| Park Debt | OIP | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Special Assess Bond Fun | O2S | 419,664.06 | | 0.000% | 419,931.16 | | 0.000% | 414,520.76 | | 0.000% |
| Mortgage Revenue Bond | O3M | 13,550.00 | | 0.000% | 13,300.00 | | 0.000% | 13,050.00 | | 0.000% |
| Sewer/ Water Debt | O5M | 899,250.00 | | 0.000% | 750,000.00 | | 0.000% | 925,000.00 | | 0.000% |
| Water Resources | P | 5,141,716.27 | | 0.000% | 4,763,687.40 | | 0.000% | 4,258,835.11 | 150.00 | 0.004% |
| Water District | PW | 761,926.43 | | 0.000% | 640,412.99 | | 0.000% | 601,840.72 | | 0.000% |

Then and Now Analysis - Paid Vouchers

| Department | Acct # | 2002 | | | 2003 | | | 2004 (Through 09/30/2004) | | |
|---------------------------|--------|----------------|-----------|----------------|----------------|-----------|----------------|---------------------------|-----------|----------------|
| | | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. |
| Airport Construction | Q01 | 40,148.00 | | 0.000% | 73,374.69 | | 0.000% | 166,667.00 | | 0.000% |
| Burton Heights Road Con | Q02 | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| EMA Garage Constructio | Q04 | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Human Services Constr. | Q07 | 7,166.66 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Jail Construction | Q08 | 338,976.85 | | 0.000% | 1,424,336.85 | | 0.000% | 14,671,399.89 | 2,550.00 | 0.017% |
| Co Engineer Building Fund | Q09 | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| 911 Construction | Q10 | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Aging Construction | Q13 | 572,428.34 | 130.91 | 0.023% | 904,871.85 | 23,497.99 | 2.597% | 498,993.53 | 438.25 | 0.088% |
| Mental Health Constructi | Q14 | 11,000.00 | | 0.000% | 0.00 | | 0.000% | 53,000.00 | | 0.000% |
| County Sewer Improve | Q23 | 1,872,860.49 | | 0.000% | 1,284,297.58 | | 0.000% | 1,840,828.53 | | 0.000% |
| Auburn Corners Sewer | Q25 | 45,000.00 | | 0.000% | 38,000.00 | | 0.000% | 0.00 | | 0.000% |
| Valley View Sewer | Q28 | 200,000.00 | | 0.000% | 0.00 | | 0.000% | 2,427.28 | | 0.000% |
| CF Park Water | Q32 | 20,000.00 | | 0.000% | 20,000.00 | | 0.000% | 0.00 | | 0.000% |
| Bainbridge Water | Q34 | 90,458.00 | | 0.000% | 30,100.00 | | 0.000% | 0.00 | | 0.000% |
| Geauga/Trumbull Construc | Q39 | 0.00 | | 0.000% | 0.00 | | 0.000% | 1,500,000.00 | | 0.000% |
| Metzenbaum Constructio | Q40 | 524,499.62 | | 0.000% | 429,811.28 | | 0.000% | 107,459.03 | | 0.000% |
| Park Bd Improvements | Q41 | 8,844,412.15 | | 0.000% | 8,345,577.26 | | 0.000% | 6,602,567.97 | | 0.000% |
| Geauga/Portage Project | Q42 | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Library Construction | Q43 | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| County Water | Q44 | 36,635.49 | | 0.000% | 36,635.49 | | 0.000% | 0.00 | | 0.000% |
| Bellwood Sewer | Q45 | 12.97 | | 0.000% | 0.00 | | 0.000% | 9,277,182.00 | | 0.000% |
| Courthouse Construction | Q47 | 383,602.29 | 81,046.56 | 21.128% | 2,103,919.60 | 1,336.66 | 0.064% | 1,796,217.59 | 33,341.10 | 1.856% |
| Ditches | R's | 2,934.06 | | 0.000% | 3,488.79 | | 0.000% | 3,037.03 | | 0.000% |
| General Juvenile | S02 | 310,080.91 | | 0.000% | 224,718.50 | | 0.000% | 207,619.90 | | 0.000% |
| Metzenbaum | S03 | 13,410,370.18 | | 0.000% | 14,036,800.92 | | 0.000% | 14,167,717.06 | 2,699.72 | 0.019% |
| Park Board | S05 | 7,072,765.04 | 5,806.57 | 0.082% | 7,746,593.17 | 8,807.61 | 0.114% | 8,025,008.63 | 29,148 | 0.004% |
| Children's Services | SS | 2,516,804.44 | | 0.000% | 2,438,077.78 | | 0.000% | 2,559,018.24 | | 0.000% |
| Storm Water | SW | 0.00 | | 0.000% | 30,571.00 | | 0.000% | 30,571.00 | | 0.000% |
| Revolving Loan | T02 | 1,581,162.18 | | 0.000% | 1,403,641.60 | | 0.000% | 1,144,835.00 | | 0.000% |
| Transportation Capital Fu | T82 | 1,574,761.80 | 5,621.00 | 0.357% | 226,314.77 | | 0.000% | 273,000.00 | | 0.000% |
| Aging | T88 | 3,387,030.17 | | 0.000% | 3,489,874.41 | 5,191.8 | 148.8% | 3,446,503.93 | | 0.000% |
| Transportation | T89 | 1,097,393.98 | 452.12 | 0.041% | 1,071,080.86 | 1,300.00 | 0.121% | 1,138,184.93 | | 0.000% |
| Community Development | T93 | 228,433.90 | | 0.000% | 237,984.68 | | 0.000% | 246,242.91 | | 0.000% |
| HUD Housing | T94 | 30,550.00 | | 0.000% | 66,242.00 | | 0.000% | 99,500.00 | | 0.000% |
| COPS More | TAA | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Victim Advocate | TAB | 1,300.34 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Juvenile Block Grant | TAD | 82,040.23 | | 0.000% | 17,035.69 | | 0.000% | 16,000.00 | | 0.000% |
| Sheriff K-9 | TAF | 20,039.99 | | 0.000% | 32,680.59 | | 0.000% | 39,908.55 | | 0.000% |
| Court Security | TAG | 15,000.00 | | 0.000% | 27,965.87 | | 0.000% | 8,540.00 | | 0.000% |
| Volunteer Guardian Progr | TAJ | 15,600.00 | | 0.000% | 16,350.00 | | 0.000% | 15,000.00 | | 0.000% |
| Recycle Ohio | TAK | 215,322.36 | | 0.000% | 224,206.90 | | 0.000% | 210,935.00 | | 0.000% |
| Farmland Preservation | TAM | 59,982.83 | | 0.000% | 69,863.40 | | 0.000% | 12,401.00 | | 0.000% |

Then and Now Analysis - Paid Vouchers

| Department | Acct # | 2002 | | | 2003 | | | 2004 (Through 09/30/2004) | | |
|---|--------|-----------------------|-------------------|----------------|-----------------------|-------------------|----------------|---------------------------|-------------------|----------------|
| | | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. | Appropriations | Paid | % of Apprp. |
| Clean Water Act | TAN | 38,760.25 | | 0.000% | 5,476.99 | | 0.000% | 0.00 | | 0.000% |
| Bicentennial | TAP | 3,800.00 | | 0.000% | 3,260.00 | | 0.000% | 7,834.47 | | 0.000% |
| LEBG | TAR | 27,710.00 | | 0.000% | 40,081.92 | | 0.000% | 39,756.00 | | 0.000% |
| Tire Amnesty | TAW | | | | | | | 10,000.00 | | 0.000% |
| EPA - Land Acquisition | TAX | | | | | | | 900,000.00 | | 0.000% |
| Education Pass Thru | TAT | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| CASA Fund | TT2 | 97,379.87 | | 0.000% | 102,743.07 | | 0.000% | 105,726.28 | | 0.000% |
| Prison Diversion / ISP | TT6 | 5,734.19 | | 0.000% | 5,710.54 | | 0.000% | 5,710.54 | | 0.000% |
| Violence Against Women | TT7 | 74,665.00 | | 0.000% | 77,628.98 | | 0.000% | 67,051.90 | | 0.000% |
| Commis sary | TT8 | 54,980.14 | | 0.000% | 48,050.14 | | 0.000% | 42,932.23 | | 0.000% |
| Victims of Crime | TT9 | 46,579.05 | | 0.000% | 63,556.16 | | 0.000% | 55,751.60 | | 0.000% |
| COPS Fast | TTA | 556.62 | | 0.000% | 389.39 | | 0.000% | 0.00 | | 0.000% |
| Pretrial Release | TTB | 0.00 | | 0.000% | 9,177.00 | | 0.000% | 18,915.00 | | 0.000% |
| Narcotics | TTD | 138,929.73 | | 0.000% | 21,807.91 | | 0.000% | 0.00 | | 0.000% |
| County Cop Education | TTF | 919.48 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Comm Dev Block Grant | TTI | 594,479.93 | | 0.000% | 645,588.63 | | 0.000% | 1,271,064.01 | | 0.000% |
| Victim/Witness | TTJ | 67,332.05 | | 0.000% | 73,889.16 | | 0.000% | 66,336.13 | 123.89 | 0.187% |
| Emergency Planning | TTK | 40,900.50 | | 0.000% | 87,082.65 | | 0.000% | 107,103.48 | | 0.000% |
| MR/DD Residential Servc | TTM | 1,827,865.28 | | 0.000% | 1,297,789.43 | | 0.000% | 1,338,634.28 | 31,486.95 | 2.352% |
| Family Firs t Council | TTN | 1,909,044.08 | | 0.000% | 1,676,413.51 | 9,426.71 | 0.562% | 1,394,945.68 | | 0.000% |
| Drug Prosecution | TTS | 11,429.01 | | 0.000% | 36.05 | | 0.000% | 0.00 | | 0.000% |
| DARE Grant | TTW | 111,983.38 | | 0.000% | 95,730.25 | | 0.000% | 111,189.01 | | 0.000% |
| Substance Abuse Program | TTX | 0.00 | | 0.000% | 0.00 | | 0.000% | 21,000.00 | | 0.000% |
| Youth Center Services | TTY | 0.00 | | 0.000% | 0.00 | | 0.000% | 0.00 | | 0.000% |
| Intensive Supervision | TTZ | 64,114.99 | 161.87 | 0.252% | 57,809.96 | | 0.000% | 52,408.96 | | 0.000% |
| Unclaimed Money | U01 | 150,000.00 | | 0.000% | 150,000.00 | | 0.000% | 150,000.00 | | 0.000% |
| Liability Insurance | U05 | 16,920.24 | 3,067.62 | 18.130% | 23,873.93 | | 0.000% | 25,000.00 | | 0.000% |
| Emergency Management | W | 320,046.09 | | 0.000% | 387,503.48 | | 0.000% | 714,478.76 | | 0.000% |
| Domestic Violence | WW | 22,200.00 | | 0.000% | 21,000.00 | | 0.000% | 20,000.00 | | 0.000% |
| Sheriff Rotary | X05 | 23,432.75 | | 0.000% | 205,902.00 | | 0.000% | 188,437.50 | | 0.000% |
| Fair Police Rotary | X10 | 35,000.00 | | 0.000% | 29,417.95 | | 0.000% | 36,510.40 | | 0.000% |
| Central Vehicle Maintenance | X20 | 11,000.00 | | 0.000% | 10,200.00 | | 0.000% | 18,396.59 | | 0.000% |
| Sheriff Rotary | X25 | 301,784.76 | | 0.000% | 270,062.96 | | 0.000% | 301,272.69 | | 0.000% |
| Youth Center | YC | 457,843.80 | | 0.000% | 479,648.68 | | 0.000% | 512,706.83 | | 0.000% |
| Total Other Funds | | 95,093,072.20 | 13,1942.65 | | 95,352,198.90 | 117,114.44 | | 127,305,589.49 | 77,925.54 | |
| Total Then & Now - All Funds | | 114,765,555.14 | 490,004.06 | | 114,473,291.61 | 334,854.76 | | 150,148,304.63 | 201,080.72 | |

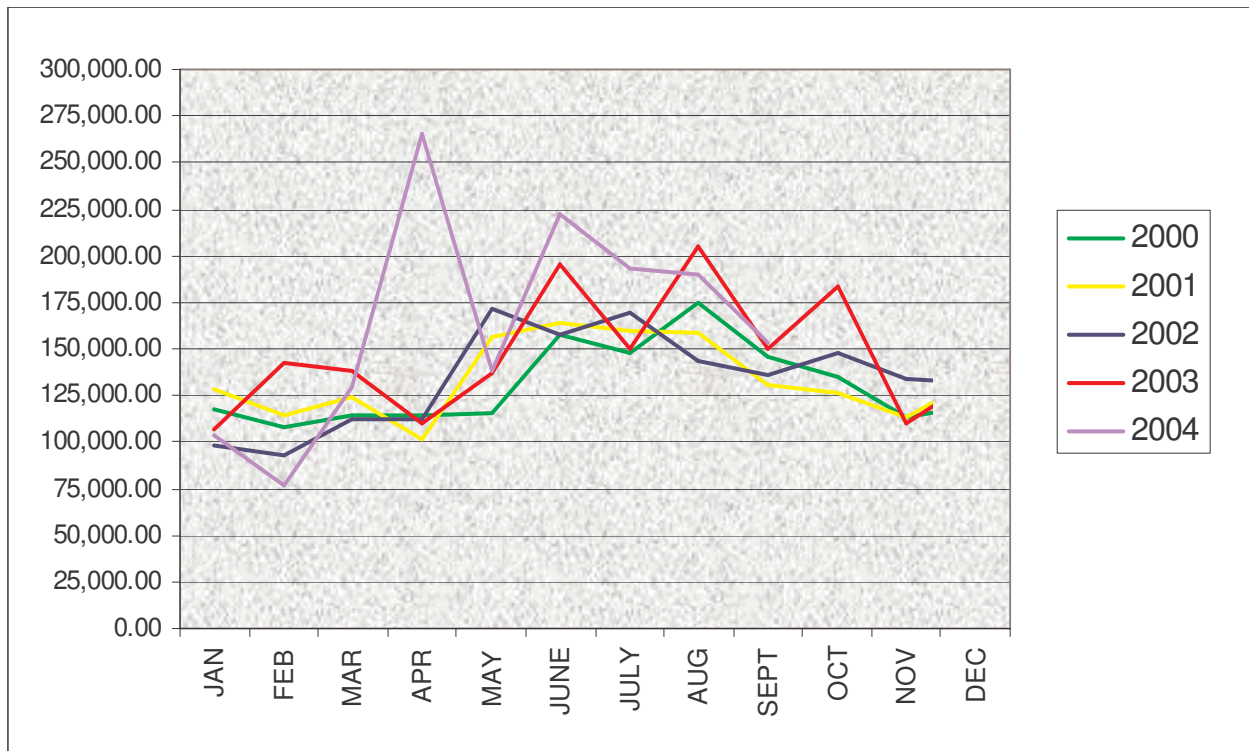


Source : Ohio Job & Family Services
Office of Research , Assessment & Accountability

REAL ESTATE TRANSFERS 2000 - 2004

| | * * * * * CONV & TRANS PERMISSIVE * * * * * | | | | |
|--------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> |
| JAN | 117,863.60 | 128,490.10 | 97,695.90 | 107,300.70 | 103,899.10 |
| FEB | 107,501.30 | 114,436.30 | 92,837.40 | 142,913.40 | 76,559.80 |
| MAR | 114,000.50 | 123,706.30 | 111,711.20 | 137,681.50 | 129,199.10 |
| APR | 114,838.80 | 100,903.60 | 112,699.80 | 110,302.00 | 265,527.00 |
| MAY | 115,991.40 | 156,878.80 | 172,120.50 | 137,010.00 | 138,287.80 |
| JUNE | 157,982.90 | 164,044.20 | 157,245.20 | 195,609.00 | 222,595.10 |
| JULY | 148,174.70 | 160,160.70 | 169,535.80 | 149,641.50 | 193,099.70 |
| AUG | 174,906.00 | 158,841.00 | 143,570.50 | 204,844.08 | 189,761.30 |
| SEPT | 146,137.80 | 130,781.30 | 136,419.40 | 150,013.40 | 153,655.10 |
| OCT | 135,085.60 | 126,285.30 | 147,505.40 | 183,154.10 | |
| NOV | 113,549.40 | 113,305.90 | 134,283.50 | 109,653.10 | |
| DEC | 119,298.70 | 134,238.30 | 131,867.80 | 133,472.60 | |
| Y - T - D | 1,565,330.70 | 1,612,071.80 | 1,607,492.40 | 1,761,595.38 | 1,472,584.00 |
| September Comparison Subtotals | | | | | |
| | 1,197,397 | 1,238,242 | 1,193,836 | 1,335,316 | 1,472,584 |
| Percentage of Change: | | 3.411% | -3.586% | 11.851% | 10.280% |

| | * | * | * | * | * | TOTAL PARCELS TRANSFERRED | * | * | * | * | * |
|--------------------------------|-------|---|---------|---|--------|---------------------------|--------|---|---------|---|---|
| September Comparison Subtotals | | | | | | | | | | | |
| | 3,324 | | 3,237 | | 3,295 | | 3,343 | | 3,727 | | |
| Percentage of Change: | | | -2.617% | | 1.792% | | 1.457% | | 11.487% | | |



Tracy A. Jemison, AAS
Geauga County Auditor



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

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