



**Auditor of State
Betty Montgomery**

GEAUGA COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures.....	1
Notes to the Schedule of Federal Awards Expenditures.....	5
Independent Accountants' Report on Compliance and on Internal Control Required By <i>Government Auditing Standards</i>	7
Independent Accountants' Report on Compliance with Requirement Applicable to Each Major Federal Programs and Internal Control over Compliance in Accordance with OMB Circular A-133.....	9
Schedule of Findings.....	11

This page intentionally left blank.

GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2003

<u>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE</u>	Federal CFDA Number	Pass-Through Entity Number	Receipts	Disburse- ments
U.S. DEPARTMENT OF AGRICULTURE				
Passed-Through Ohio Department of Education: National School Lunch Program	10.555	N/A	1,845	1,845
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,845	1,845
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed-Through Ohio Department of Development: Community Development Block Grant/Small Cities Program: Formula program	14.228	B-F-00-026-1	139,617	155,191
	14.228	B-F-01-026-1	107,310	105,371
	14.228	B-F-02-026-1	270,722	287,494
CDBG/Housing	14.228	B-C-01-026-1	19,392	30,939
	14.228	B-C-03-026-1	4,000	4,000
CDBG/ new Horizons Fair Housing Assistance	14.228	B-N-03-026-1	7,000	2,178
Subtotal CFDA 14.228			548,041	585,173
Supportive Housing Program	14.238	OH16C90-7016	58,920	63,160
Subtotal CFDA 14.238			58,920	63,160
	14.239	B-C-01-026-2	0	101,745
	14.239	B-C-03-026-2	15,000	39,392
Subtotal CFDA 14.239			15,000	141,137
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			621,961	789,470
U.S. DEPARTMENT OF JUSTICE				
Passed-Through Ohio Department of Youth Services: Juvenile Accountability Incentive Block Grant:	16.523	2002JB002A226	16,442	16,442
	16.523	2002JB011A350	8,000	8,000
	16.523	2001JB001A201	0	19,525
Subtotal CFDA 16.523			24,442	43,967
Passed-Through Ohio Attorney General's Office: Victims of Crime	16.575	03VAGENE005T	33,701	34,369
	16.575	04VAGENE005T	11,234	11,234
	16.575	03VACHAE480	5,952	5,500
	16.575	04VADSCE480	3,968	6,782
Subtotal CFDA 16.575			54,855	57,885
Passed-Through the Office of Criminal Justice Services: Victims of Crime Act	16.579	03VAGENNE544	24,642	31,049
	16.579	04VAGENNE544	9,057	9,883
Regional WMD First Responders	16.579	2002-DG-H01-7274	29,817	0
Subtotal CFDA 16.579			63,516	40,932
Violence Against Women Act	16.588	01WFVA28214	7,915	12,794
	16.588	02WFVA28214	34,032	41,936
Subtotal CFDA 16.588			41,947	54,730
Direct Program; Federal Forfeiture Program	16.xxx	N/A	42,069	42,069
Subtotal CFDA 16.xxx			42,069	42,069
Passed-Through the Emergency Management Agency: State Domestic Preparedness Equipment	16.007	J809	2,894	2,894
	16.007	K195	87,590	18,302
	16.007	J529	1,173	1,173
	16.007	K195	4,000	3,907
Subtotal CFDA 16.007			95,657	26,276
TOTAL U.S. DEPARTMENT OF JUSTICE			322,486	265,859

**GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2003**

U.S. DEPARTMENT OF LABOR

<u>Passed-Through the Ohio Department of Job and Family Services:</u>				
Workforce Investment Act - Adult	17.258	N/A	95,432	137,202
Workforce Investment Act - Adult Administrative	17.258	N/A	12,837	49,644
Subtotal CFDA 17.258			<u>108,269</u>	<u>186,846</u>
Workforce Investment Act - Youth	17.259	N/A	60,758	98,967
Workforce Investment Act - Youth Administrative	17.259	N/A	7,417	8,622
Subtotal CFDA 17.259			<u>68,175</u>	<u>107,589</u>
Workforce Investment Act - Dislocated Worker	17.26	N/A	21,197	103,492
Workforce Investment Act - Dislocated Worker Administrative	17.26	N/A	8,273	17,328
Subtotal CFDA 17.26			<u>29,470</u>	<u>120,820</u>
TOTAL U.S. DEPARTMENT OF LABOR			205,914	415,255

U.S. DEPARTMENT OF TRANSPORTATION

<u>Passed-Through Northeast Ohio Areawide Coordinating Agency (NOACA):</u>				
Airport	20.106	006-2002	203,624	351,752
Subtotal CFDA 20.106			<u>203,624</u>	<u>351,752</u>
<u>Passed-Through Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</u>				
Highway Planning and Construction	20.205	N/A	3,455,330	3,455,330
Subtotal CFDA 20.205			<u>3,455,330</u>	<u>3,455,330</u>
Capital Assistance Grant	20.509	RPT-0028-020-012	25,592	25,592
	20.509	RPT-0028-022-032	142,827	157,464
Operating	20.509	RPT-4028-022-031	204,734	204,734
Subtotal CFDA 20.509			<u>373,153</u>	<u>387,790</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			4,032,107	4,194,872

U.S. ENVIRONMENTAL PROTECTION AGENCY

Clean Water Act	66.606	X97568901-0	5,406	5,549
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			5,406	5,549

GENERAL SERVICES ADMINISTRATION (GSA) ON BEHALF OF THE ELECTION ASSISTANCE COMMISSION (EAC)

<u>Passed-Through The Ohio Secretary of State:</u>				
The Help America Vote Act of 2002	39.011	04-SOS-HAVA-28	14,264	0
TOTAL GENERAL ASSISTANCE ADMINISTRATION			14,264	0

U.S. DEPARTMENT OF ENERGY

<u>Passed-Through The Ohio Department of Development:</u>				
Weatherization Assistance for Low Income Persons	81.042	D01-135	3,977	0
TOTAL U.S. DEPARTMENT OF ENERGY			3,977	0

FEDERAL EMERGENCY MANAGEMENT AGENCY

<u>Passed-Through Ohio Emergency Management Agency :</u>				
Emergency Management Performance Grant	97.042	FY03	47,000	47,000
Subtotal CFDA 97.042			<u>47,000</u>	<u>47,000</u>
Emergency Food & Shelter National Board Program	97.024	K305	7,916	7,916
Subtotal CFDA 97.024			<u>7,916</u>	<u>7,916</u>
State & Local All Hazards Emergency Operations Planning	97.051	K273	36,664	2,842
Subtotal CFDA 97.051			<u>36,664</u>	<u>2,842</u>
Disaster Assistance	97.036	EM-3187-OH	0	3,428
Subtotal CFDA 97.036			<u>0</u>	<u>3,428</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			91,580	61,186

GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2003

U.S. DEPARTMENT OF EDUCATION

Passed-Through the Ohio Department of Education :				
Title VI-B, Special Education:				
Assistance to States for Education of Handicapped Children	84.027	66RETARDED	73,211	65,365
	84.027	065995-6B-SF-02P	17,996	67,072
Subtotal CFDA 84.027			<u>91,207</u>	<u>132,437</u>
Preschool Grant Section 619 Entitlement	84.173	ECSE	33,079	27,332
	84.173	065995-PG-S1-2002P	7,338	40,765
Subtotal CFDA 84.173			<u>40,417</u>	<u>68,097</u>
ESEA Title VI Innovative Education Program	84.298	065995-C2-S1-04	138	0
	84.298	065995-C2-S1-03	940	1,146
Subtotal CFDA 84.298			<u>1,078</u>	<u>1,146</u>
Special Education Grants for Infants and Families with Disability	84.181	FY02	7,993	0
	84.181	FY03	20,991	14,343
	84.181	FY04	31,010	13,654
Subtotal CFDA 84.181			<u>59,994</u>	<u>27,997</u>
Passed-Through the Department of Alcohol and Drug Addiction : Services - DARE Project	84.186A	28-3144-00-DFSDAR-03-9095	22,500	22,500
	84.186A	28-3144-00-DFSDAR-04-9095	22,500	24,614
Subtotal CFDA 84.186A			<u>45,000</u>	<u>47,114</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			237,696	276,791

U.S. DEPARTMENT HEALTH AND HUMAN SERVICES

Passed Through Ohio Department of Health and Human Services:				
Promoting Safe and Stable Families	93.556	FY03	102,547	111,682
Subtotal CFDA 93.556			<u>102,547</u>	<u>111,682</u>
Temporary Assistance for Needy Families	93.558	FY03	163,947	53,898
Subtotal CFDA 93.558			<u>163,947</u>	<u>53,898</u>
Passed Through Ohio Department of Development - Office of Community Services				
Passed through WRAAA:				
HEAP	93.568	FY02	3,119	1,360
	93.568	FY03	0	1,147
Passed Through the Ohio Department of Development:				
Low Income Home Energy Assistance Block Grant	93.568	03-HA-152	17,961	24,516
	93.568	04-HA-152	4,473	66
HEAP Crisis Cooling Grant	93.568	03-HC-252	7,260	7,260
HEAP Winter Emergency Crisis Grant	93.568	03-HE-252	17,000	19,585
	93.568	04-HE-252	17,000	14,664
Subtotal CFDA 93.568			<u>66,813</u>	<u>68,598</u>
Passed Through the Geauga Community Action Council:				
Community Services Block Grant	93.569	02-225BG	24,279	33,588
	93.569	03-325BG	62,110	55,926
Subtotal CFDA 93.569			<u>86,389</u>	<u>89,514</u>
Passed Through the Western Reserve Area Agency on Aging:				
Special Programs for Aging - Title III-B	93.044	FY03	116,063	123,294
Subtotal CFDA 93.044			<u>116,063</u>	<u>123,294</u>
Special Programs for Aging - Title III-D	93.043	FY03	1,596	1,697
Subtotal CFDA 93.043			<u>1,596</u>	<u>1,697</u>

**GEAUGA COUNTY
SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2003**

Passed Through the Ohio Department of Mental Retardation and Developmental Disabilities:				
Social Services Block Grant	93.667	FY03	41,308	21,579
Social Services Block Grant	93.667	FY04	30,056	27,540
Passed Through the Ohio Department of Mental Health:				
Social Services Block Grant	93.667	FY03	33,399	34,846
Social Services Block Grant	93.667	FY04	0	14,148
Subtotal CFDA 93.667			<u>104,763</u>	<u>98,113</u>
Community Plan Block Grant	93.958	FY03	28,902	5,000
	93.958	FY04	31,671	34,536
Childrens' Block Grant	93.958	FY04	3,334	0
Subtotal CFDA 93.958			<u>63,907</u>	<u>39,536</u>
Medical Assistance Grant	93.767	FT03	42,084	27,677
Passed Through the Ohio Department of Alcohol and Drug Addiction Services:				
Medical Assistance Grant	93.767	FT03	66,223	41,276
Subtotal CFDA 93.767			<u>108,307</u>	<u>68,953</u>
Passed Through the Ohio Department of Mental Health:				
Medicaid Title XIX	93.778	FY-03	650,711	617,162
Passed Through the Ohio Department of Alcohol and Drug Addiction Services:				
Drug and Alcohol Medicaid Title XIX	93.778	FY03	83,911	119,243
Passed Through the Ohio Department of Mental Retardation and Developmental Disabilities:				
Community Alternative Funding System (CAFS)	93.778	FY03	384,751	384,751
Subtotal CFDA 93.778			<u>1,119,373</u>	<u>1,121,156</u>
Drug Free Community Coalition	93.959	FY03	31,750	22,500
	93.959	FY04	22,500	22,500
Substance Abuse Prevention and Treatment Block Grant	93.959	FY03	263,265	136,658
	93.959	FY04	64,741	113,030
Subtotal CFDA 93.959			<u>382,256</u>	<u>294,688</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>2,315,961</u>	<u>2,071,129</u>
TOTAL FEDERAL AWARDS			<u><u>7,853,197</u></u>	<u><u>8,081,956</u></u>

GEAUGA COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

- (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 basic financial statements.
- (B) Community Development receives the monies directly from HUD through drawdowns.
- (C) Geauga Community Action Council, Inc. receives the grant monies, and Job and Family Services is the subrecipient from them.
- (D) Geauga County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant Program, (CFDA #14.228). The purpose of the loan program is to provide loans to various businesses to assist in expansion or modernization of equipment. As of December 31, 2003, the total amount of loans outstanding was \$3,262,162.

This page intentionally left blank.



Auditor of State Betty Montgomery

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

Geauga County
470 Center Street, Building 4
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, 2003, and have issued our report thereon dated May 28, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance that we have reported to management of County in a separate letter dated May 28, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated May 28, 2004.

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

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

Betty Montgomery
Auditor of State

May 28, 2004



Auditor of State Betty Montgomery

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

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

To the Board of 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 its major federal programs for the year ended December 31, 2003. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a 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 its major federal programs for the year ended June 30, 2003.

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.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of Geauga County, as of and for the year ended December 31, 2003, and have issued our report thereon dated May 28, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Federal Awards Expenditures is presented for the purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended for the information and use 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.



Betty Montgomery
Auditor of State

May 28, 2004

GEAUGA COUNTY
JUNE 30, 2003
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Airport Improvement Grant CFDA #20.106 Community Development Block Grant CFDA #14.228 Highway Planning and Construction CFDA # 20.205 Medical Assistance Program CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

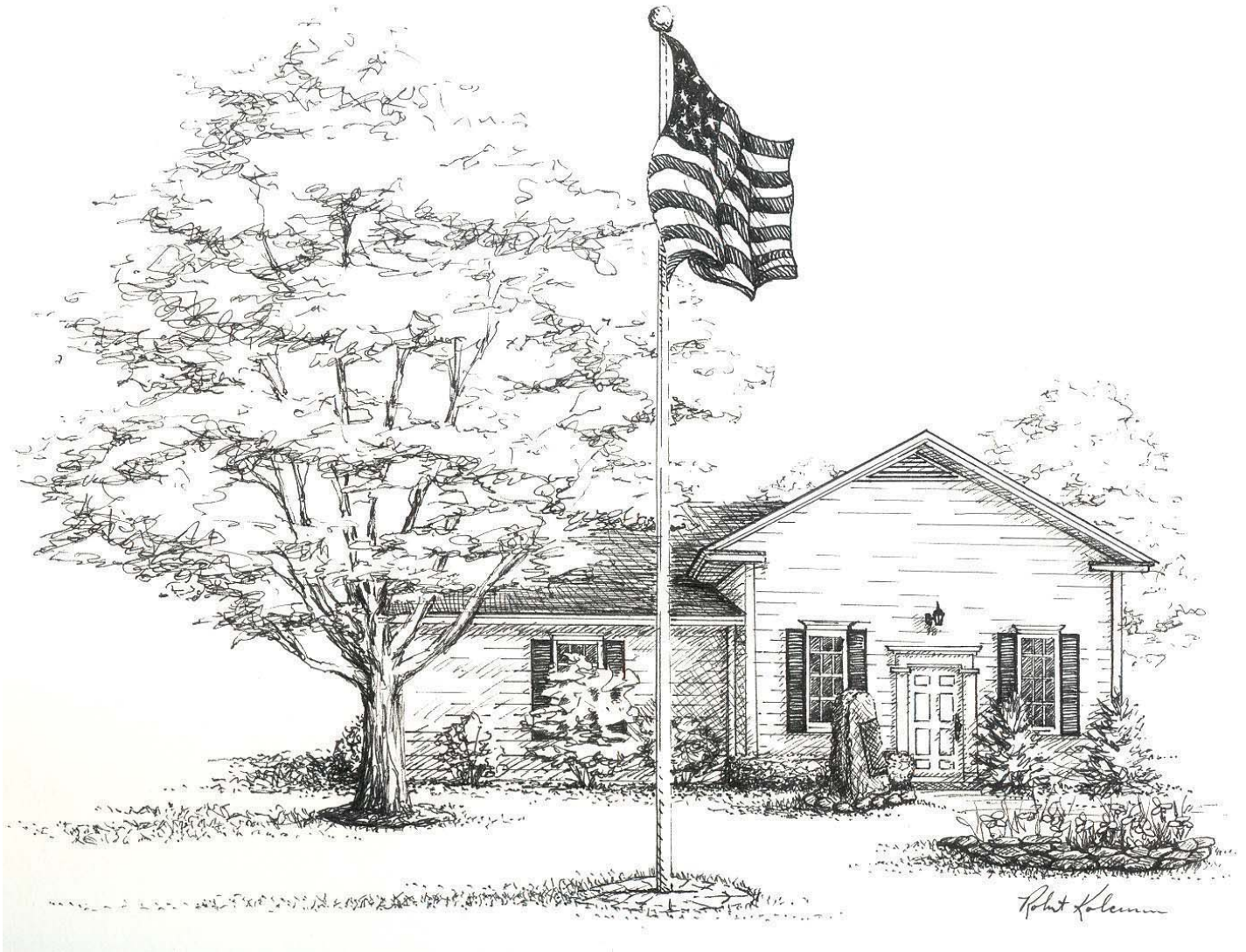
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None	
------	--

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None	
------	--

Geauga County, Ohio Comprehensive Annual Financial Report



For the Year Ended December 31, 2003

ABOUT THE COVER

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

Pictured - The Burns-Lindow Building was erected in 1822 by thirty of the two hundred residents as a Methodist Episcopal Church. The building was named after Dick Burns and Fred Lindow in 1983, long-time residents and community leaders of Bainbridge. Mr. Burns was a township clerk for 17 years, while Mr. Lindow served a multitude of tasks including township zoning inspector for 27 years.

Since 1822 the building has served as a church, school, town hall, justice of the peace court, fire station, township road garage, draft board headquarters, and a gymnasium. It has been affectionately referred to as the "Old Meeting House."

In 1975 the Bainbridge Bicentennial Committee began the restoration of the Structure to its original design by the removal of the garage doors and drying tower and the replacement of the front door and windows on the North side.

Bainbridge Town Hall
17826 Chillicothe Road
Chagrin Falls, OH 44022
(440) 543-9871

Office Hours: Weekdays from 8:30 am to 4:00 pm.

Trustees meet Mondays at 7:00 pm and Saturdays at 9:00 am

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2003



Tracy A. Jemison, AAS
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. Hamilton
Deputy Auditor

This Page is Intentionally Left Blank.

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2003

Table of Contents

	<u>Page</u>
1. Introductory Section	
Title Page.....	i
Table of Contents	ii
Transmittal Letter	vi
List of Elected Officials	xiv
Organization Charts	
County	xv
Auditor's Office.....	xvi
GFOA Certificate of Achievement.....	xvii
2. Financial Section	
Independent Accountants' Report	1
Management's Discussion and Analysis	3
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	
General Fund.....	22
Mental Retardation Fund.....	23
Public Assistance Fund	24
Statement of Fund Net Assets - Enterprise Funds	25
Statement of Revenues, Expenses and Changes in Fund Net Assets – Enterprise Funds.....	26
Statement of Cash Flows – Enterprise Funds	27
Statement of Fiduciary Assets and Liabilities – Agency Funds	29
Notes to the Basic Financial Statements.....	30
Required Supplementary Information	65

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2003

Table of Contents (continued)

Combining Statements:

Combining Statements – Nonmajor Governmental Funds:

Fund Descriptions	67
Combining Balance Sheet – Nonmajor Governmental Funds	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	71
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	80
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	90

Combining Statements – Fiduciary Funds

Fund Descriptions.....	92
Combining Statement of Changes in Assets and Liabilities – Agency Funds	94

Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity – Budget and Actual (Budget Basis):

Major Funds:

General	104
Mental Retardation	110
Public Assistance	111
Debt Service	112
Water Resources	113
Water District	114
Storm Water	115

Nonmajor Funds:

Real Estate Assessment	116
Delinquent Tax Collector	117
Community Development Administration.....	118
County Recorder Micrographics.....	119
Escrow Interest	120
Bicentennial	121
Help America Vote	122
Certificate of Title	123
CASA	124
Intensive Supervision	125
Care and Custody	126

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2003

Table of Contents (continued)

Volunteer Guardianship.....	127
Court Technology	128
911 Program	129
800 System Communication	130
Youth Center	131
DARE Grant	132
Motor Vehicle License	133
Ditch Maintenance	134
Mental Health	135
Dog and Kennel	136
Clean Water Act	137
Children's Services Levy.....	138
M.R. Residential Services.....	139
Child Support Enforcement	140
Transportation Administration	141
Aging	142
County Home	143
Medicaid Risk	144
Revolving Loan	145
Farmland Preservation.....	146
Municipal Road Tax	147
Victim Witness	148
Indigent Guardianship.....	149
Narcotics	150
County Cop Education.....	151
Drug Prosecution	152
Domestic Violence	153
COPS Fast	154
Education and Enforcement.....	155
Drug Law Enforcement.....	156
Juvenile Indigent Drivers.....	157
Prison Diversion	158
Violence Against Women Act	159
Commissary Fund	160
Victims of Crime Act	161
COPS More	162
Victim Advocate	163
Chardon Tower	164
Juvenile Block Grant	165
Sheriff K-9 Unit	166
Court Security	167
Law Enforcement Block Grant	168
Pretrial Release	169
Computerization	170
Road and Bridge	171
Permanent Improvement.....	172
Construction	173

Geauga County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2003

Table of Contents (continued)

Water Construction	174
Community Development Block Grant	175
HUD Housing	176
Transportation Capital Grant	177
3. Statistical Section	
Governmental Activities Revenues by Source And Expenses by Function – Last Two Years	S-1
Governmental Fund Revenues by Source and Expenditures by Function – Last Ten Years	S-2
Property Tax Levies and Collections - Real and Public Utility Taxes - Last Ten Years	S-4
Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years	S-5
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S-6
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S-7
Special Assessments Billed and Collected – Last Ten Years	S-9
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years	S-10
Computation of Legal Debt Margin	S-11
Computation of Direct and Overlapping General Obligation Bonded Debt	S-12
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total Governmental Fund Expenditures - Last Ten Years	S-13
Schedule of Enterprise Revenue Bond Coverage - Water Resources Fund - Last Ten Years	S-14
Construction, Bank Deposits and Property Values - Last Ten Years	S-15
Principal Taxpayers	S-16
Twelve Largest Employers	S-17
Miscellaneous Statistics	S-18
Demographic Statistics	S-20
Townships and Villages within the County Population and Date of Incorporation	S-22
Roster of County Auditors	S-23



Tracy A. Jemison, AAS

Geauga County Auditor

May 28, 2004

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

As Geauga County Auditor, I am pleased to present Geauga County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2003. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

The CAFR is presented in three sections: the Introductory Section, the Financial Section and the Statistical Section. The Introductory Section includes this transmittal letter, a list of elected officials, the County's organization chart, an organization chart of the Auditor's Office, and a copy of the GFOA Certificate of Achievement. The Financial Section includes the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the combining statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section presents various tables reflecting social and economic information, financial trends, and fiscal capacity of the County.

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

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293

(440) 285-2222, 834-1856, 564-7131 FAX: (440) 286-4359

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

Proudly serving the residents of Geauga County

Reporting Entity

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

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

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

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

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

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

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

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

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

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

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

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

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

Economic Condition and Outlook

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

According to the U.S. Census Bureau and the County Planning Commission, Geauga County's population is at 93,649 for 2003, which represents a 15.43 percent increase from the 1990 census figure of 81,129.

The 2003 unemployment rate for the County was 5.3 percent, while the state and national averages were 6.1 percent and 6.0 percent respectively. The County's unemployment rate continues to rank Geauga County within the twenty-five lowest in the State of Ohio.

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

The County is experiencing continuous planned growth. In 2003, the County Building Regulation Department issued a total of 1,784 building permits with an estimated value upon completion of \$150,229,559. Of this total, 384 permits were residential with an estimated value upon completion of \$113,651,137, and 1,400 were all other classes of property with an estimated value upon completion of \$36,578,422.

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 2003, \$379,200 was loaned to two companies, retaining ten jobs and creating fourteen additional jobs.

Major Initiatives

The Department of Community Development completed several projects funded by grants. Funding was provided for renovation to the entrances of the Pleasant Hill County Home and the Ravenwood Mental Health building, making them handicap accessible by installing ramps and heated sidewalks. The parking lot at the Historical Society was paved, allowing for wheelchair access and ADA parking. In partnership with Habitat for Humanity, a new home was built in Aquilla Village for a low income single parent. In addition two families received down payment assistance to purchase their first home and eight low income residents received emergency assistance to repair their homes.

Plans continue for the new jail facility. Estimated costs are expected to reach \$15.2 million with \$4.2 million of the cost coming from State grants. Construction is expected to begin in 2004.

In 2003, the Office of the Geauga County Engineer completed the improvements on approximately 24 miles of roadway. Eight bridges were replaced. The total cost for the work performed in 2003 totaled approximately \$6 million. The County was able to utilize about \$2.9 million of state and federal aid to accomplish these road and bridge improvements,

Major reconstruction projects were completed on sections of Auburn Road, Bundysburg Road, Clay Street and Kile Road. Asphalt resurfacing projects were completed for Bell Street, Sperry Road, Chardon Windsor Road and Burton Windsor Road. The County also administered the contract and provided inspection for \$1.9 million federal aid project on Pettibone Road on the behalf of Bainbridge Township which will be completed this spring. County Forces completed bridge replacement work on Quinn Road, Bean Road and Clay Street. Contractors completed replacement projects on Rapids Road, Burton Windsor Road, Pearl Road, Hotchkiss Road, Hubbard Road, as well as an emergency project on South Spring Valley Park Drive. The bridge work totaled nearly \$1.4 million with \$1.0 million being state and federal aid funding.

Several improvements were completed to existing wastewater systems in the County. These included considerable resources in addressing inflow and infiltration problems, as well as manhole and sewer rehabilitation throughout the systems. This work was concentrated in the following service areas: Opalocka, Sherman Hills, Scranton Woods, Scarsdale, and Tanglewood totaling over 33,000 feet of sewer line and 126 manholes. In 2003, much of the engineering for the Parkman sewer project was completed. Final plans should be submitted to the OhioEPA for review and approval in May 2004. Engineering for upgrading the Belle Vernon, McFarland, and Infimary wastewater treatment plants expansion was completed in 2003.

Department Focus

The Geauga County Public Defender Office provides legal representation to indigent defendants involved in criminal matters in the Chardon Municipal Court and the Geauga County Common Pleas Courts. The Public Defender's office is required by law to protect an individual's rights and see that the defendant receives a fair trial or plea. In order to be represented by a Public Defender, an individual must fill-out an Affidavit of Indigency form. The form requests household income and expense information. The form is then reviewed by a public defender who determines if the person is indigent based on guidelines provided by the Ohio Public Defender Office.

The office also represents juveniles involved in delinquency or unruly matters as well as individuals involved in abuse, neglect and dependency cases in the Geauga County Common Pleas Court's Juvenile Division.

R. Robert Umholtz is the Chief Public Defender, who is overseen by the Public Defender Commission comprised of five volunteer members, who meet on a quarterly basis. Besides the Chief Public Defender, there are two part-time Assistant Public Defenders and a full-time secretary. In 2003, the office closed 575 cases.

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 and full accrual basis for all applicable funds. On modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

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

Internal Controls

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

accounting controls should not exceed the benefits expected to be derived from their implementation. The County utilizes a fully automated accounting system as well as automated systems for control of 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, ensure that the financial information generated is both accurate and reliable.

Budgetary Control

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

Financial Condition

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

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

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

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

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2003. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

Financial Highlights – Fiduciary Fund

Fiduciary funds account for assets held by Geauga County as an agent for individuals, private organizations, and/or other governmental units. The fiduciary funds the County maintains are agency funds. At year end the assets totaled \$164,840,919. The County uses agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the District Board of Health, Families and Children First Council, Geauga County Park District, Emergency Management, Soil and Water, and Geauga Trumbull Solid Waste District.

Cash Management

During the year ended December 31, 2003, 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 administered 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.

Risk Management

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

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

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2003, by our independent auditor, Betty Montgomery, 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, 2002. This was the fourteenth 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 thirteenth successive submittal to the program.

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

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

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

Acknowledgments

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

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2003. 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 County Auditor's staff including Michele Pennell, Susan Kotapish, Bonnie Makowski, Jeff Nokes, and Bob Kolcum, our resident artist.

Sincerely,



Tracy A. Jemison, AAS
Geauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2003

Board of Commissioners

**William Young
Neil Hofstetter
William Repke**

Auditor

Tracy A. Jemison

Clerk of Courts

Denise M. Kaminski

**Common Pleas Court
General Division**

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

**Common Pleas Court
Probate/Juvenile**

Honorable Charles Henry

Coroner

Albert S. Evans, M.D.

Engineer

Robert L. Phillips

Prosecuting Attorney

David P. Joyce

Recorder

Mary Margaret McBride

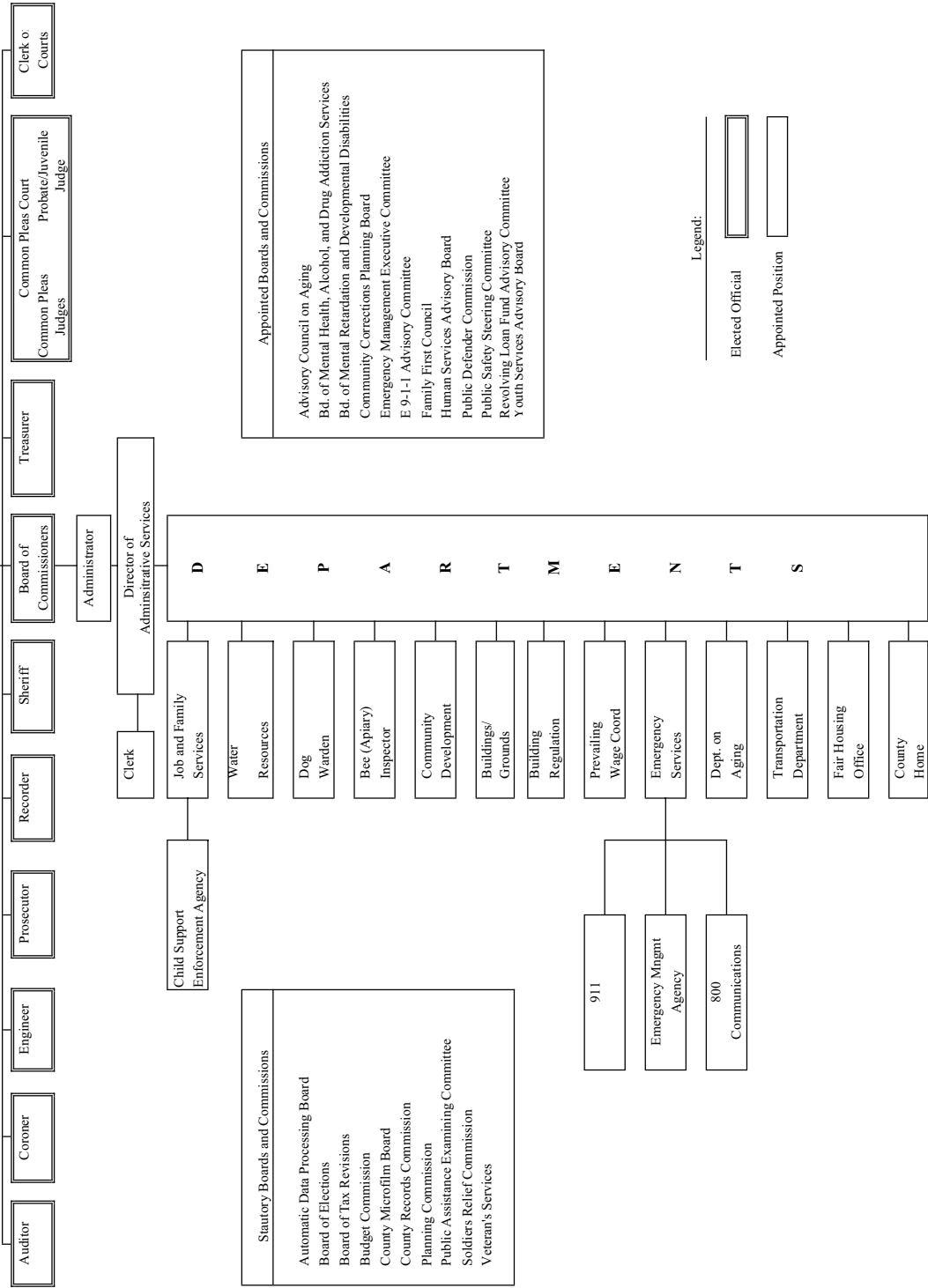
Sheriff

Daniel C. McClelland

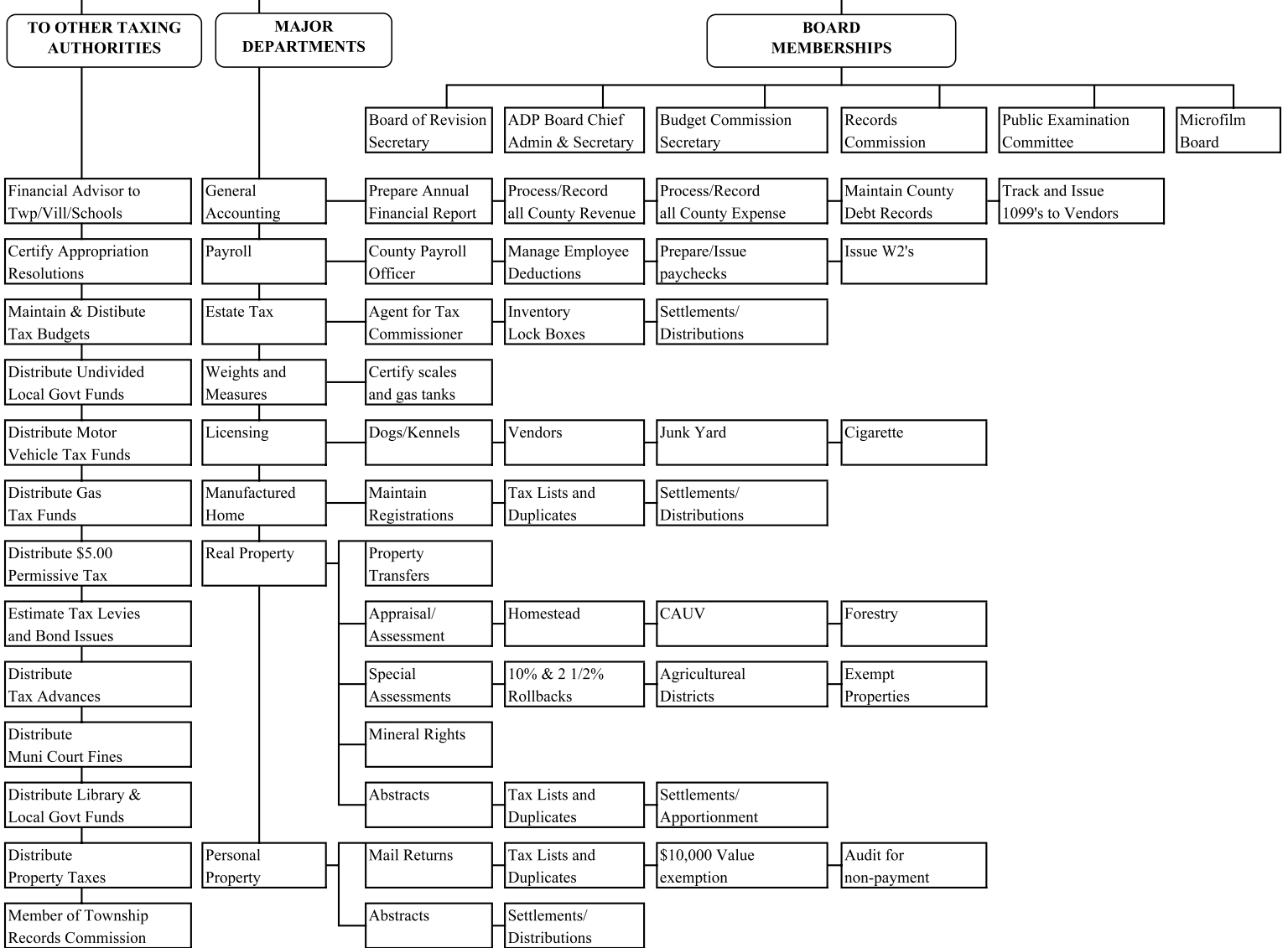
Treasurer

Christopher P. Hitchcock

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



TRACY A. JEMISON, GEAUGA COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Geauga County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2002

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.



A handwritten signature in cursive script, reading "Edward Handberg".

President

A handwritten signature in cursive script, reading "Jeffrey R. Emer".

Executive Director



This Page is Intentionally Left Blank.



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Geauga County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Mental Retardation and Public Assistance funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2004, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis and Analysis Condition Assessment of the County's Infrastructure are not a required part of the basic financial statements but are supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Betty Montgomery
Auditor of State

May 28, 2004

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

The management discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2003 are as follows:

In total, net assets increased \$1,075,281, net assets of governmental activities increased \$2,373,808 represents a 1.6 percent increase from 2002. Net assets of business-type activities declined \$1,298,527 or 10.4 percent from 2002.

General revenues accounted for \$30,914,503 in revenue or 43.7 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$39,844,064 or 56.3 percent of all revenues of \$70,758,567.

Total assets of governmental activities increased by \$5,919,288 and capital assets increased by \$3,870,897.

The County had \$62,677,906 in expenses related to governmental activities; only \$34,616,342 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of \$30,517,497 were adequate to provide for these programs.

Using this Comprehensive Annual Financial Report (CAFR)

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

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the County as a whole, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Geauga County, the general fund is by far the most significant fund.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

Reporting the County as a whole

Statement of Net Assets and the Statement of Activities

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2003?" The Statement of Net Assets and the Statement of Activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

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

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 18-21 of this report.

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

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 29 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-64 of this report.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reporting using the modified approach.

The required supplementary information discussing the condition of the County's infrastructure can be found on pages 65 and 66. The combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure. These statements can be found on pages 67-177 of this report.

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2003 compared to 2002:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Assets						
Current and Other Assets	\$62,436,739	\$60,388,347	\$4,967,595	\$4,360,633	\$67,404,334	\$64,748,980
Capital Assets	120,113,406	116,242,509	15,472,069	17,679,858	135,585,475	133,922,367
Total Assets	182,550,145	176,630,856	20,439,664	22,040,491	202,989,809	198,671,347
Liabilities						
Long Term Liabilities	7,581,260	7,949,904	9,016,890	9,358,327	16,598,150	17,308,231
Other Liabilities	27,360,302	23,446,177	237,441	198,304	27,597,743	23,644,481
Total Liabilities	34,941,562	31,396,081	9,254,331	9,556,631	44,195,893	40,952,712
Net Assets						
Invested in Capital Assets, Net of Related Debt	117,278,406	113,090,764	6,584,548	12,008,737	123,862,954	125,099,501
Restricted for:						
Capital Projects	2,702,665	4,793,682	0	0	2,702,665	4,793,682
Debt Service	3,598,542	2,840,138	0	0	3,598,542	2,840,138
911 Program	1,647,271	2,166,230	0	0	1,647,271	2,166,230
Mental Health	2,828,226	2,971,983	0	0	2,828,226	2,971,983
Children's Services	779,666	975,574	0	0	779,666	975,574
MRDD	1,134,249	1,413,253	0	0	1,134,249	1,413,253
Aging	1,513,505	2,532,072	0	0	1,513,505	2,532,072
Revolving Loan	3,948,285	3,919,999	0	0	3,948,285	3,919,999
Other Purposes	6,672,669	6,143,777	0	0	6,672,669	6,143,777
Unrestricted	5,505,099	4,387,303	4,600,785	475,123	10,105,884	4,862,426
Total Net Assets	\$147,608,583	\$145,234,775	\$11,185,333	\$12,483,860	\$158,793,916	\$157,718,635

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$158,793,916 (\$147,608,583 in governmental activities and \$11,185,333 in business type activities) as of December 31, 2003.

A large portion of the County's net assets (78 percent) reflect its investment in capital assets (e.g., land, building, infrastructure and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the County's net assets, \$24,825,078 (15.6 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance, \$10,105,884 (6.4 percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2003, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior year.

Total assets increased \$4,318,461. Property taxes receivable increased by \$1,395,120 due to an additional .2 mills the Board of County Commissioners restored to the inside millage levied. Capital assets increased by \$1,663,108 due to additions to infrastructure and building improvements during 2003.

Table 2 shows the changes in net assets for the year ended December 31, 2003:

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2003 Unaudited

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Program Revenues:						
Charges for Services	\$7,221,878	\$7,265,806	\$4,237,515	\$4,375,464	\$11,459,393	\$11,641,270
Operating Grants and Contributions	23,049,477	24,396,123	614,407	511,061	23,663,884	24,907,184
Capital Grants and Contributions	4,344,987	1,749,370	375,800	0	4,720,787	1,749,370
<i>Total Program Revenues</i>	<u>34,616,342</u>	<u>33,411,299</u>	<u>5,227,722</u>	<u>4,886,525</u>	<u>39,844,064</u>	<u>38,297,824</u>
General Revenues:						
Property Taxes	20,489,422	19,061,331	0	0	20,489,422	19,061,331
Sales Taxes	5,032,737	4,323,659	0	0	5,032,737	4,323,659
Grants and Entitlements not Restricted	1,519,152	2,339,936	0	0	1,519,152	2,339,936
Permissive Motor Vehicle License Tax	494,674	0	0	0	494,674	0
Interest	953,351	1,573,798	40,591	54,440	993,942	1,628,238
Miscellaneous	2,028,161	1,505,663	356,415	488,058	2,384,576	1,993,721
<i>Total General Revenues</i>	<u>30,517,497</u>	<u>28,804,387</u>	<u>397,006</u>	<u>542,498</u>	<u>30,914,503</u>	<u>29,346,885</u>
<i>Total Revenues</i>	<u>65,133,839</u>	<u>62,215,686</u>	<u>5,624,728</u>	<u>5,429,023</u>	<u>70,758,567</u>	<u>67,644,709</u>
Program Expenses						
General Government:						
Legislative and Executive	7,459,565	7,042,563	0	0	7,459,565	7,042,563
Judicial	2,867,595	2,832,026	0	0	2,867,595	2,832,026
Public Safety	8,886,733	8,684,568	0	0	8,886,733	8,684,568
Public Works	9,770,673	5,860,351	0	0	9,770,673	5,860,351
Health	4,986,995	5,248,525	0	0	4,986,995	5,248,525
Human Services	26,528,640	24,921,236	0	0	26,528,640	24,921,236
Economic Development	33,851	1,385,018	0	0	33,851	1,385,018
Other	1,185,359	0	0	0	1,185,359	0
Intergovernmental	575,479	587,607	0	0	575,479	587,607
Interest and Fiscal Charges	383,016	410,045	0	0	383,016	410,045
Water Resources	0	0	5,977,112	6,568,190	5,977,112	6,568,190
Water District	0	0	997,951	1,190,793	997,951	1,190,793
Storm Water	0	0	30,317	0	30,317	0
<i>Total Program Expenses</i>	<u>62,677,906</u>	<u>56,971,939</u>	<u>7,005,380</u>	<u>7,758,983</u>	<u>69,683,286</u>	<u>64,730,922</u>
<i>Increase in net assets before transfers</i>	2,455,933	5,243,747	(1,380,652)	(2,329,960)	1,075,281	2,913,787
Transfers	(82,125)	(85,943)	82,125	85,943	0	0
Change in net assets	2,373,808	5,157,804	(1,298,527)	(2,244,017)	1,075,281	2,913,787
Net Assets - Beginning of Year	145,234,775	140,076,971	12,483,860	14,727,877	157,718,635	154,804,848
Net Assets - End of Year	<u>\$147,608,583</u>	<u>\$145,234,775</u>	<u>\$11,185,333</u>	<u>\$12,483,860</u>	<u>\$158,793,916</u>	<u>\$157,718,635</u>

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

Human Services accounts for \$26,528,640 of expenses out of \$62,677,906 total expenses for governmental activities, or 42.3 percent of that total. Public Works accounts for \$9,770,673, or 15.6 percent of expenses. The \$3,910,322 increase in this expense is due to the cost of road maintenance. These costs were offset with grants from the Ohio Department of Transportation.

Of the \$62,677,906 in governmental activities expenses, \$7,221,878 was covered by direct charges to users of the services. A significant portion of those charges are for fees charged for real estate transfers, for the collection of property taxes throughout the County, for title fees and for court fees. Public Safety services charges for services include things like fees for boarding prisoners and special details. Health includes charges for services provided to clients of the Mental Retardation Board. Child Support Enforcement Agency, Transportation Administration, and Aging fees are the largest components of the charges for human services.

Additional revenues provided by the State and Federal governments included \$23,049,477 for operations, \$4,344,987 for capital improvements or acquisitions and \$30,517,497 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$21,647,533. \$15,812,608 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$3,911,303, while the total fund balance reached \$4,196,720. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents approximately 22.9 percent of total general fund expenditures, while total fund balance represents 24.6 percent of that same amount.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

The fund balance of the County's General Fund increased by \$618,179 during the current fiscal year. The primary factor for this increase is the increase of property taxes and sales taxes.

The Mental Retardation Fund balance decreased by \$225,249 during the current fiscal year. This is primarily because of decreases in intergovernmental revenues. This fund transferred out \$600,000 to help fund projects in the M.R. Residential Services fund.

The Public Assistance Fund balance decreased by \$350,709 with expenditures exceeding revenue by \$992,080. This is due to costs continuing to increase at a faster rate than the revenues.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. In 2003, the budget commission processed two adjustments to estimated revenues with a net increase in certified revenues of \$1,832,077. Actual revenues received were \$206,812 higher than certification. Additionally, the commissioners approved 9 resolutions adjusting appropriations which increased by \$946,485. Actual expenditures were \$782,708 less than appropriations. The original certificate of estimated resources was passed on August 13, 2002 based on the tax budget adopted by the commissioners on July 11, 2002 with a total certified amount of \$16,865,193, excluding carryover balance. Temporary appropriations were passed on December 19, 2002 in the amount of \$5,911,880. The permanent appropriations were passed on March 25, 2003, with a total of \$16,998,519.

Capital Assets and Debt Administration

Capital Assets:

Table 3 shows 2003 values compared to 2002.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

Table 3

Capital Assets at December 31
(Net of Accumulated Depreciation)

	Governmental		Business Type		Total	
	Activities		Activities			
	2003	2002	2003	2002	2003	2002
Land	\$2,140,674	\$2,140,674	\$956,775	\$956,775	\$3,097,449	\$3,097,449
Infrastructure	93,577,290	88,910,445	0	0	93,577,290	88,910,445
Building and Improvements	22,236,082	23,065,229	3,542,998	3,729,817	25,779,080	26,795,046
Machinery and Equipment	736,056	659,126	391,443	634,047	1,127,499	1,293,173
Vehicles	1,423,304	1,467,035	220,927	213,776	1,644,231	1,680,811
Water and Wastewater Lines	0	0	10,359,926	12,145,443	10,359,926	12,145,443
Total Capital Assets	\$120,113,406	\$116,242,509	\$15,472,069	\$17,679,858	\$135,585,475	\$133,922,367

The County's investment in capital assets for its governmental and business type activities as of December 31, 2003, amount to \$135,585,475 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, equipment and machinery, roads, highways, and bridges.

Major capital asset events attributing to the increase include \$1,118,522 in bridge construction and \$3,548,323 in road construction.

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

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume, and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the county highway system at an appraisal rating of 5 or more. The most recent assessment found that 93 percent of the County roads have a numerical rating of 5 or higher.

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given a ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 96 percent of the structures have a bridge appraisal rating of 5 or more.

Additional information on the County's capital assets can be found in Note 18 of this report.

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

Debt

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

Table 4
Outstanding Long-term Obligations at Year End

	Governmental Activities		Business Type Activities		Total	
	2003	2002	2003	2002	2003	2002
General Obligation Bonds	\$860,000	\$1,060,000	\$195,000	\$260,000	\$1,055,000	\$1,320,000
Special Assessment Bonds	3,865,474	4,096,573	0	0	3,865,474	4,096,573
Revenue Bonds	0	0	161,000	166,000	161,000	166,000
OPWC Loans	0	0	420,000	446,250	420,000	446,250
OWDA Loans	0	0	8,111,521	8,356,708	8,111,521	8,356,708
Notes	1,200,000	1,400,000	0	0	1,200,000	1,400,000
	<u>\$5,925,474</u>	<u>\$6,556,573</u>	<u>\$8,887,521</u>	<u>\$9,228,958</u>	<u>\$14,812,995</u>	<u>\$15,785,531</u>

At the end of 2003, the County had long term obligations outstanding of \$14,812,995. Of this amount, \$10,947,521 comprises debt backed by the full faith and credit of the County and \$3,865,474 is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment.

Interest and fiscal charges amounted to .61 percent of the total expenses for governmental activities.

The County's governmental long-term obligations decreased by \$631,099 or 9.6 percent during 2003, and the County's Water and Sewer debt decreased \$341,437 or 3.7 percent.

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

Economic Factors and Next Year's Budgets and Rates

During 2003, unreserved fund balance in the general fund increased by \$647,466 to \$3,911,303. The primary cause of this increase was the increase in property tax receipts due to the additional .2 mills the Board of County Commissioners restored to the inside millage levied. Geauga County's economy has clearly rebounded from the economic downturn seen in 2002. However, it should be noted that compared to other counties, Geauga County did not experience significant declining revenues. For 2004, the Budget Commission was able to issue a revenue certificate for the General Fund of \$21,801,423. This includes an estimate of \$2,200,000 for the additional ½ % sales tax increase that was enacted by the Geauga County Commissioners and will begin collection on February 1, 2004.

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2003, the County received 2.5 mills of the maximum 2.5 of inside millage. 2.2 mills were allocated to

Geauga County, Ohio

*Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited*

the general fund and .3 mills were allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The unemployment rate for the county is currently 5.3 percent, which increased from 4.3 percent a year ago. The State average was 6.1 percent and the Federal rate was 6.0 percent. Beginning February 1, 2004 the County has levied an additional .50% in sales tax to fund County projects.

The County's portion of State based revenue may also be affected by the economic conditions. Specifically, the State legislature is considering freezing or cutting the monies allocated to local governments for the local government revenue assistance for 2004. Geauga County's economy has been resilient in contrast to other counties in the State of Ohio. The key factor is the industrial growth the County experienced over the past two decades as well as the rural atmosphere that has attracted many residents from the greater Cleveland area to relocate in the County while still commuting to the Cleveland area for employment.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Tracy A. Jemison, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon, Ohio 44024, (440) 285-2222, or email at auditor@co.geauga.oh.us, or visit the County Web Site:

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



Geauga County, Ohio

*Statement of Net Assets
December 31, 2003*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,724,319	\$4,673,649	\$28,397,968	\$52,380
Cash and Cash Equivalents:				
In Segregated Accounts	215,246	0	215,246	0
With Fiscal Agents	12,628	0	12,628	0
Investments	7,466	0	7,466	0
Materials and Supplies Inventory	806,770	140,289	947,059	12,102
Accrued Interest Receivable	9,955	2,601	12,556	0
Accounts Receivable	394,136	152,376	546,512	37,441
Interfund Balances	1,320	(1,320)	0	0
Intergovernmental Receivable	7,630,594	0	7,630,594	0
Prepaid Items	88,780	0	88,780	1,946
Sales Taxes Receivable	2,291,838	0	2,291,838	0
Property Taxes Receivable	20,062,195	0	20,062,195	0
Loans Receivable	3,262,161	0	3,262,161	0
Special Assessments Receivable	3,929,331	0	3,929,331	0
Nondepreciable Capital Assets	95,717,964	956,775	96,674,739	0
Depreciable Capital Assets, Net	24,395,442	14,515,294	38,910,736	32,545
Total Assets	182,550,145	20,439,664	202,989,809	136,414
Liabilities				
Accounts Payable	263,996	28,924	292,920	99
Accrued Wages	875,161	48,057	923,218	5,260
Contracts Payable	789,957	106,644	896,601	0
Intergovernmental Payable	856,981	46,987	903,968	0
Accrued Interest Payable	54,081	6,829	60,910	0
Matured Interest Payable	12,628	0	12,628	0
Deferred Revenue	19,532,498	0	19,532,498	0
Notes Payable	4,975,000	0	4,975,000	0
Long-Term Liabilities:				
Due Within One Year	459,950	244,950	704,900	0
Due In More Than One Year	7,121,310	8,771,940	15,893,250	0
Total Liabilities	34,941,562	9,254,331	44,195,893	5,359
Net Assets				
Invested in Capital Assets, Net of Related Debt	117,278,406	6,584,548	123,862,954	0
Restricted for:				
Capital Projects	2,702,665	0	2,702,665	0
Debt Service	3,598,542	0	3,598,542	0
911 Program	1,647,271	0	1,647,271	0
Mental Health	2,828,226	0	2,828,226	0
Children's Services	779,666	0	779,666	0
MRDD	1,134,249	0	1,134,249	0
Aging	1,513,505	0	1,513,505	0
Revolving Loan	3,948,285	0	3,948,285	0
Other Purposes	6,672,669	0	6,672,669	0
Unrestricted	5,505,099	4,600,785	10,105,884	131,055
Total Net Assets	\$147,608,583	\$11,185,333	\$158,793,916	\$131,055

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2003*

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$7,459,565	\$4,210,010	\$2,412,571	\$0
Judicial	2,867,595	835,696	82,414	0
Public Safety	8,886,733	554,509	597,647	0
Public Works	9,770,673	167,388	4,676,760	3,846,314
Health	4,986,995	413,738	3,106,811	0
Human Services	26,528,640	1,040,537	12,173,274	61,373
Economic Development	33,851	0	0	0
Other	1,185,359	0	0	0
Intergovernmental	575,479	0	0	437,300
Interest and Fiscal Charges	383,016	0	0	0
<i>Total Governmental Activities</i>	62,677,906	7,221,878	23,049,477	4,344,987
Business-Type Activities:				
Water Resources	5,977,112	3,838,524	614,407	375,800
Water District	997,951	398,991	0	0
Strom Water	30,317	0	0	0
<i>Total Business-Type Activities</i>	7,005,380	4,237,515	614,407	375,800
<i>Total - Primary Government</i>	\$69,683,286	\$11,459,393	\$23,663,884	\$4,720,787
Component Unit				
Workshop	\$484,671	\$500,319	\$0	\$0

General Revenues

Property Taxes Levied for:

- General Purposes
- Aging
- Children's Services
- Mental Health
- Mental Retardation
- Debt Service
- Capital Projects
- Sales Taxes Levied for General Purposes
- Grants and Entitlements not Restricted to Specific Programs
- Permissive Motor Vehicle License Tax
- Interest
- Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Governmental Activities	Primary Government		Component Unit
	Business-Type Activities	Total	Workshop
(\$836,984)	\$0	(\$836,984)	\$0
(1,949,485)	0	(1,949,485)	0
(7,734,577)	0	(7,734,577)	0
(1,080,211)	0	(1,080,211)	0
(1,466,446)	0	(1,466,446)	0
(13,253,456)	0	(13,253,456)	0
(33,851)	0	(33,851)	0
(1,185,359)	0	(1,185,359)	0
(138,179)	0	(138,179)	0
(383,016)	0	(383,016)	0
<u>(28,061,564)</u>	<u>0</u>	<u>(28,061,564)</u>	<u>0</u>
0	(1,148,381)	(1,148,381)	0
0	(598,960)	(598,960)	0
0	(30,317)	(30,317)	0
<u>0</u>	<u>(1,777,658)</u>	<u>(1,777,658)</u>	<u>0</u>
<u>(28,061,564)</u>	<u>(1,777,658)</u>	<u>(29,839,222)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>15,648</u>
6,814,822	0	6,814,822	0
1,692,284	0	1,692,284	0
796,692	0	796,692	0
1,306,903	0	1,306,903	0
6,327,606	0	6,327,606	0
721,945	0	721,945	0
2,829,170	0	2,829,170	0
5,032,737	0	5,032,737	0
1,519,152	0	1,519,152	0
494,674	0	494,674	0
953,351	40,591	993,942	233
<u>2,028,161</u>	<u>356,415</u>	<u>2,384,576</u>	<u>0</u>
30,517,497	397,006	30,914,503	233
<u>(82,125)</u>	<u>82,125</u>	<u>0</u>	<u>0</u>
<u>30,435,372</u>	<u>479,131</u>	<u>30,914,503</u>	<u>233</u>
2,373,808	(1,298,527)	1,075,281	15,881
<u>145,234,775</u>	<u>12,483,860</u>	<u>157,718,635</u>	<u>115,174</u>
<u>\$147,608,583</u>	<u>\$11,185,333</u>	<u>\$158,793,916</u>	<u>\$131,055</u>

Geauga County, Ohio

Balance Sheet
Governmental Funds
December 31, 2003

	General	Mental Retardation	Public Assistance	Debt Service
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,106,578	\$1,233,325	\$425,593	\$3,466,513
Cash and Cash Equivalents:				
In Segregated Accounts	20	3,484	17,338	0
With Fiscal Agents	0	0	0	12,628
Investments in Segregated Accounts	0	0	0	7,466
Material and Supplies Inventory	103,430	105,338	4,609	0
Accrued Interest Receivable	7,837	0	0	1,175
Accounts Receivable	344,741	286	0	0
Interfund Receivable	805,415	0	90	0
Intergovernmental Receivable	1,211,078	591,000	9,977	42,117
Prepaid Items	88,780	0	0	0
Sales Taxes Receivable	2,291,838	0	0	0
Property Taxes Receivable	5,161,729	6,418,600	0	705,800
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	3,929,331
<i>Total Assets</i>	<u>\$13,121,446</u>	<u>\$8,352,033</u>	<u>\$457,607</u>	<u>\$8,165,030</u>
Liabilities				
Accounts Payable	\$75,847	\$24,647	\$12,264	\$0
Accrued Wages	310,585	275,806	56,978	0
Contracts Payable	79,204	64,098	72,421	0
Intergovernmental Payable	190,312	147,255	389,971	0
Interfund Payable	768	0	26,361	0
Deferred Revenue	8,268,010	6,965,883	0	4,677,248
Matured Interest Payable	0	0	0	12,628
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>8,924,726</u>	<u>7,477,689</u>	<u>557,995</u>	<u>4,689,876</u>
Fund Balances				
Reserved for Encumbrances	137,294	196,794	118,453	0
Reserved for Loans	0	0	0	0
Reserved for Unclaimed Monies	148,123	0	0	0
Unreserved, Undesignated, (Deficit) Reported in:				
General Fund	3,911,303	0	0	0
Special Revenue Funds	0	677,550	(218,841)	0
Debt Service Funds	0	0	0	3,475,154
Capital Projects Funds	0	0	0	0
<i>Total Fund Balances</i>	<u>4,196,720</u>	<u>874,344</u>	<u>(100,388)</u>	<u>3,475,154</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,121,446</u>	<u>\$8,352,033</u>	<u>\$457,607</u>	<u>\$8,165,030</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2003*

Other Governmental Funds	Total Governmental Funds	Total Governmental Funds Balances	\$21,647,533
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
\$15,492,310	\$23,724,319	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	120,113,406
194,404	215,246		
0	12,628		
0	7,466		
593,393	806,770	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
943	9,955	Intergovernmental	7,100,011
49,109	394,136	Sales Tax	1,927,829
33,890	839,395	Special Assessments	3,929,331
5,776,422	7,630,594	Property Taxes	494,102
0	88,780	Total	13,451,273
0	2,291,838		
7,776,066	20,062,195	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(22,369)
3,262,161	3,262,161		
0	3,929,331		
<u>\$33,178,698</u>	<u>\$63,274,814</u>	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$151,238	\$263,996	General Obligation Bonds	(860,000)
231,792	875,161	Special Assessment Bonds	(3,865,474)
574,234	789,957	Notes Payable	(1,200,000)
129,443	856,981	Compensated Absences	(1,655,786)
810,946	838,075		
13,072,630	32,983,771	Total	(7,581,260)
0	12,628		
31,712	31,712	<i>Net Assets of Governmental Activities</i>	<u>\$147,608,583</u>
4,975,000	4,975,000		
<u>19,976,995</u>	<u>41,627,281</u>		
1,972,100	2,424,641		
3,262,161	3,262,161		
0	148,123		
0	3,911,303		
9,349,153	9,807,862		
0	3,475,154		
(1,381,711)	(1,381,711)		
<u>13,201,703</u>	<u>21,647,533</u>		
<u>\$33,178,698</u>	<u>\$63,274,814</u>		

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003*

	General	Mental Retardation	Public Assistance	Debt Service	Other Governmental Funds
Revenues:					
Property and Other Taxes	\$6,773,628	\$6,276,326	\$0	\$716,265	\$6,545,515
Sales Tax	4,712,721	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	494,674
Charges for Services	3,220,852	248,587	0	0	3,131,371
Licenses and Permits	9,114	0	0	0	161,880
Fines and Forfeitures	149,672	0	0	0	82,158
Intergovernmental	2,244,333	6,623,627	3,374,327	321,889	16,955,724
Special Assessments	0	0	0	302,428	480
Interest	701,471	1,828	0	89,042	161,010
Rentals	217,764	0	0	0	0
Contributions/Donations	25	0	0	0	0
Other	648,101	80,334	14,670	0	1,285,056
<i>Total Revenues</i>	<u>18,677,681</u>	<u>13,230,702</u>	<u>3,388,997</u>	<u>1,429,624</u>	<u>28,817,868</u>
Expenditures:					
Current:					
General Government:					
Legislative and Executive	5,306,410	0	0	0	1,662,927
Judicial	2,212,450	0	0	0	628,831
Public Safety	7,328,820	0	0	0	1,259,582
Public Works	129,644	0	0	0	5,711,944
Health	0	0	0	0	4,938,674
Human Services	299,029	12,855,951	4,381,077	0	8,158,022
Economic Development and Assistance	0	0	0	0	33,851
Other	1,185,359	0	0	0	0
Intergovernmental	575,479	0	0	0	36,540
Capital Outlay	0	0	0	0	9,192,980
Debt Service:					
Principal Retirement	0	0	0	1,831,099	0
Interest and Fiscal Charges	0	0	0	318,446	66,469
<i>Total Expenditures</i>	<u>17,037,191</u>	<u>12,855,951</u>	<u>4,381,077</u>	<u>2,149,545</u>	<u>31,689,820</u>
Excess of Revenues Over (Under) Expenditures	<u>1,640,490</u>	<u>374,751</u>	<u>(992,080)</u>	<u>(719,921)</u>	<u>(2,871,952)</u>
Other Financing Sources (Uses):					
Notes Issued	0	0	0	1,200,000	0
Transfers In	262,045	0	777,684	339,813	3,236,915
Transfers Out	(1,284,356)	(600,000)	(136,313)	0	(2,677,913)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,022,311)</u>	<u>(600,000)</u>	<u>641,371</u>	<u>1,539,813</u>	<u>559,002</u>
<i>Net Change in Fund Balance</i>	618,179	(225,249)	(350,709)	819,892	(2,312,950)
<i>Fund Balances at Beginning of Year - Restated (See Note 3)</i>	3,578,541	1,099,593	250,321	2,655,262	15,514,653
<i>Fund Balances at End of Year</i>	<u>\$4,196,720</u>	<u>\$874,344</u>	<u>(\$100,388)</u>	<u>\$3,475,154</u>	<u>\$13,201,703</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2003*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	(\$1,450,837)
	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$20,311,734	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
4,712,721	Capital Outlay	5,734,500
494,674	Depreciation	(1,851,914)
6,600,810	Total	3,882,586
170,994		
231,830	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(11,689)
29,519,900		
302,908	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
953,351	Intergovernmental	(612,071)
217,764	Sales Tax	320,016
25	Special Assessments	(302,428)
2,028,161	Property Taxes	177,688
65,544,872	Total	(416,795)
6,969,337	Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
2,841,281	Notes Issued	(1,200,000)
8,588,402		
5,841,588	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,831,099
4,938,674		
25,694,079	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,899
33,851		
1,185,359	Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
612,019	Compensated Absences	(262,455)
9,192,980		
1,831,099	<i>Change in Net Assets of Governmental Activities</i>	<u>\$2,373,808</u>
384,915		
68,113,584		
(2,568,712)		
1,200,000		
4,616,457		
(4,698,582)		
1,117,875		
(1,450,837)		
23,098,370		
\$21,647,533		

Geauga County, Ohio

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

General

Budget Basis

For the Year Ended December 31, 2003

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$6,001,400	\$6,738,748	\$6,784,560	\$45,812
Sales Tax	4,100,000	4,697,304	4,697,304	0
Charges for Services	2,802,650	3,135,060	3,226,606	91,546
Licenses and Permits	8,300	8,958	9,114	156
Fines and Forfeitures	157,000	144,500	144,883	383
Intergovernmental	2,092,643	2,218,695	2,265,355	46,660
Interest	1,050,000	940,962	956,462	15,500
Rentals	100,000	214,794	217,764	2,970
Contributions/Donations	500	25	25	0
Other	552,700	598,224	602,009	3,785
Total Revenues	16,865,193	18,697,270	18,904,082	206,812
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,382,547	5,539,129	5,363,715	175,414
Judicial	2,253,974	2,304,988	2,232,988	72,000
Public Safety	6,511,950	7,403,808	7,369,621	34,187
Public Works	131,735	131,734	130,221	1,513
Human Services	351,003	353,003	302,520	50,483
Other	1,788,199	1,632,231	1,187,347	444,884
Intergovernmental	579,111	580,111	575,884	4,227
Total Expenditures	16,998,519	17,945,004	17,162,296	782,708
Excess of Revenues Over (Under) Expenditures	(133,326)	752,266	1,741,786	989,520
Other Financing Sources (Uses):				
Transfers In	475,500	262,045	262,045	0
Transfers Out	(1,488,515)	(1,522,742)	(1,284,356)	238,386
Advances In	0	282,711	282,711	0
Total Other Financing Sources (Uses)	(1,013,015)	(977,986)	(739,600)	238,386
Net Change in Fund Balance	(1,146,341)	(225,720)	1,002,186	1,227,906
Fund Balances at Beginning of Year	1,551,318	1,551,318	1,551,318	0
Unexpended Prior Year Encumbrances	65,875	65,875	65,875	0
Fund Balances at End of Year	\$470,852	\$1,391,473	\$2,619,379	\$1,227,906

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Retardation
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$6,222,307	\$6,276,326	\$6,276,326	\$0
Charges for Services	300,000	300,337	302,152	1,815
Intergovernmental	6,162,008	6,584,553	6,593,724	9,171
Interest	3,000	1,815	1,828	13
Contributions/Donations	30,000	65,972	0	(65,972)
Other	8,000	4,711	80,334	75,623
Total Revenues	<u>12,725,315</u>	<u>13,233,714</u>	<u>13,254,364</u>	<u>20,650</u>
Expenditures:				
Current:				
Human Services	11,565,082	13,198,537	12,938,115	260,422
Total Expenditures	<u>11,565,082</u>	<u>13,198,537</u>	<u>12,938,115</u>	<u>260,422</u>
Excess of Revenues Over Expenditures	<u>1,160,233</u>	<u>35,177</u>	<u>316,249</u>	<u>281,072</u>
Other Financing Sources (Uses):				
Transfers In	160,000	3,009	0	(3,009)
Transfers Out	(1,320,233)	(602,288)	(600,000)	2,288
Total Other Financing Sources (Uses)	<u>(1,160,233)</u>	<u>(599,279)</u>	<u>(600,000)</u>	<u>(721)</u>
Net Change in Fund Balance	0	(564,102)	(283,751)	280,351
Fund Balances at Beginning of Year	1,205,718	1,205,718	1,205,718	0
Unexpended Prior Year Encumbrances	25,819	25,819	25,819	0
Fund Balances at End of Year	<u>\$1,231,537</u>	<u>\$667,435</u>	<u>\$947,786</u>	<u>\$280,351</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$3,324,742	\$3,351,948	\$3,347,365	(\$4,583)
Other	30,000	70,309	14,580	(55,729)
Total Revenues	<u>3,354,742</u>	<u>3,422,257</u>	<u>3,361,945</u>	<u>(60,312)</u>
Expenditures:				
Current:				
Human Services	4,428,422	4,542,664	4,343,299	199,365
Total Expenditures	<u>4,428,422</u>	<u>4,542,664</u>	<u>4,343,299</u>	<u>199,365</u>
Excess of Revenues Under Expenditures	<u>(1,073,680)</u>	<u>(1,120,407)</u>	<u>(981,354)</u>	<u>139,053</u>
Other Financing Sources (Uses):				
Transfers In	2,260,777	783,123	777,684	(5,439)
Transfers Out	(392,000)	(136,346)	(136,313)	33
Total Other Financing Sources (Uses)	<u>1,868,777</u>	<u>646,777</u>	<u>641,371</u>	<u>(5,406)</u>
Net Change in Fund Balance	795,097	(473,630)	(339,983)	133,647
Fund Balances at Beginning of Year	473,631	473,631	473,631	0
Unexpended Prior Year Encumbrances	87,541	87,541	87,541	0
Fund Balances at End of Year	<u>\$1,356,269</u>	<u>\$87,542</u>	<u>\$221,189</u>	<u>\$133,647</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Fund Net Assets
Enterprise Funds
December 31, 2003*

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,269,440	\$403,547	\$662	\$4,673,649
Materials and Supplies	140,289	0	0	140,289
Accrued Interest Receivable	2,601	0	0	2,601
Accounts Receivable	135,429	16,947	0	152,376
Interfund Receivable	0	930	0	930
<i>Total Current Assets</i>	4,547,759	421,424	662	4,969,845
<i>Noncurrent Assets</i>				
Capital Assets:				
Nondepreciable Capital Assets	956,775	0	0	956,775
Depreciable Capital Assets, Net	11,442,588	3,072,706	0	14,515,294
<i>Total Noncurrent Assets</i>	12,399,363	3,072,706	0	15,472,069
Total Assets	16,947,122	3,494,130	662	20,441,914
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	\$25,901	\$3,023	\$0	\$28,924
Accrued Wages	44,231	3,556	270	48,057
Contracts Payable	102,466	4,178	0	106,644
Interfund Payable	0	2,250	0	2,250
Intergovernmental Payable	44,818	2,031	138	46,987
Compensated Absences Payable	37,021	0	0	37,021
Accrued Interest Payable	6,829	0	0	6,829
Revenue Bonds Payable	5,000	0	0	5,000
General Obligation Bonds Payable	65,000	0	0	65,000
OWDA Loans Payable	111,679	0	0	111,679
OPWC Loans Payable	26,250	0	0	26,250
<i>Total Current Liabilities</i>	469,195	15,038	408	484,641
<i>Long-Term Liabilities</i>				
Compensated Absences Payable (net of current portion)	84,994	7,354	0	92,348
Revenue Bonds Payable (net of current portion)	156,000	0	0	156,000
General Obligation Bonds Payable (net of current portion)	130,000	0	0	130,000
OWDA Loans Payable (net of current portion)	7,999,842	0	0	7,999,842
OPWC Loans Payable (net of current portion)	393,750	0	0	393,750
<i>Total Long-Term Liabilities</i>	8,764,586	7,354	0	8,771,940
Total Liabilities	9,233,781	22,392	408	9,256,581
Net Assets				
Invested in Capital Assets, Net of Related Debt	3,511,842	3,072,706	0	6,584,548
Unrestricted	4,201,499	399,032	254	4,600,785
Total Net Assets	\$7,713,341	\$3,471,738	\$254	\$11,185,333

See accompanying notes to the basic financial statements

Geauga County

*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2003*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$3,838,524	\$398,991	\$0	\$4,237,515
Other	267,026	89,389	0	356,415
<i>Total Operating Revenues</i>	<u>4,105,550</u>	<u>488,380</u>	<u>0</u>	<u>4,593,930</u>
Operating Expenses				
Personal Services	1,692,535	148,194	13,102	1,853,831
Materials and Supplies	250,455	25,261	0	275,716
Contract Services	1,593,761	173,982	16,580	1,784,323
Other	123,537	3,796	635	127,968
Depreciation	2,034,865	646,718	0	2,681,583
<i>Total Operating Expenses</i>	<u>5,695,153</u>	<u>997,951</u>	<u>30,317</u>	<u>6,723,421</u>
<i>Operating Loss</i>	<u>(1,589,603)</u>	<u>(509,571)</u>	<u>(30,317)</u>	<u>(2,129,491)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(276,959)	0	0	(276,959)
Interest	40,591	0	0	40,591
Loss on Sale of Capital Assets	(5,000)	0	0	(5,000)
Operating Grants	614,407	0	0	614,407
<i>Total Non-Operating Revenues (Expenses)</i>	<u>373,039</u>	<u>0</u>	<u>0</u>	<u>373,039</u>
<i>Loss before Capital Contributions and Transfers</i>	(1,216,564)	(509,571)	(30,317)	(1,756,452)
Capital Contributions	375,800	0	0	375,800
Transfers In	95,970	0	30,571	126,541
Transfers Out	(44,416)	0	0	(44,416)
<i>Change in Net Assets</i>	<u>(789,210)</u>	<u>(509,571)</u>	<u>254</u>	<u>(1,298,527)</u>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<u>8,502,551</u>	<u>3,981,309</u>	<u>0</u>	<u>12,483,860</u>
<i>Net Assets End of Year</i>	<u><u>\$7,713,341</u></u>	<u><u>\$3,471,738</u></u>	<u><u>\$254</u></u>	<u><u>\$11,185,333</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2003

	Water Resources	Water District	Storm Water	Totals
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$3,865,359	\$402,056	\$0	\$4,267,415
Cash Payments to Suppliers for Goods and Services	(1,800,723)	(200,779)	(16,580)	(2,018,082)
Cash Payments to Employees for Services	(1,711,567)	(148,917)	(12,694)	(1,873,178)
Other Operating Revenue	267,026	89,389	0	356,415
Other Operating Expense	(123,537)	(3,796)	(635)	(127,968)
Net Cash Provided By (Used For) Operating Activities	496,558	137,953	(29,909)	604,602
Cash Flows from Noncapital Financing Activities:				
Transfers In	95,970	0	30,571	126,541
Transfers Out	(44,416)	0	0	(44,416)
Operating Grants Received	614,407	0	0	614,407
Net Cash Provided by Noncapital Financing Activities	665,961	0	30,571	696,532
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	(332,222)	(146,572)	0	(478,794)
Principal Paid on Bonds	(70,000)	0	0	(70,000)
Principal Paid on OWDA Loans	(245,187)	0	0	(245,187)
Principal Paid on OPWC Loans	(26,250)	0	0	(26,250)
Interest Paid on Bonds	(31,700)	0	0	(31,700)
Interest Paid on OWDA Loans	(245,913)	0	0	(245,913)
Capital Contributions	375,800	0	0	375,800
Net Cash Used for Capital and Related Financing Activities	(575,472)	(146,572)	0	(722,044)
Cash Flows from Investing Activities:				
Interest on Investments	44,434	0	0	44,434
Net Cash Provided by Investing Activities	44,434	0	0	44,434
Net Increase (Decrease) in Cash and Cash Equivalents	631,481	(8,619)	662	623,524
Cash and Cash Equivalents at Beginning of Year	3,637,959	412,166	0	4,050,125
Cash and Cash Equivalents at End of Year	\$4,269,440	\$403,547	\$662	\$4,673,649

Geauga County, Ohio

Statement of Cash Flows
Enterprise Funds (Continued)
For the Year Ended December 31, 2003

	<u>Water Resources</u>	<u>Water District</u>	<u>Storm Water</u>	<u>Totals</u>
Reconciliation of Operating Loss to Net Cash Provided By (Used For) Operating Activities:				
Operating Loss	(\$1,589,603)	(\$509,571)	(\$30,317)	(\$2,129,491)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:				
Depreciation	2,034,865	646,718	0	2,681,583
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	26,835	3,727	0	30,562
Increase in Interfund Receivable	0	(662)	0	(662)
Increase in Inventories	(17,181)	0	0	(17,181)
Increase (Decrease) in Accounts Payable	12,202	(1,711)	0	10,491
Increase in Contracts Payable	28,617	175	0	28,792
Increase in Accrued Wages	11,037	1,574	270	12,881
Increase (Decrease) in Intergovernmental Payable	(10,214)	(2,297)	138	(12,373)
Total Adjustments	2,086,161	647,524	408	2,734,093
Net Cash Provided By (Used For) Operating Activities	<u>\$496,558</u>	<u>\$137,953</u>	<u>(\$29,909)</u>	<u>\$604,602</u>

See accompanying notes to the basic financial statements.

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2003

Assets:

Equity in Pooled Cash and Cash Equivalents	\$14,793,987
Cash and Cash Equivalents In Segregated Accounts	1,319,963
Receivables:	
Property Taxes	142,920,130
Special Assessments	5,806,839
Total Assets	<u>\$164,840,919</u>

Liabilities:

Intergovernmental Payable	\$150,192,347
Undistributed Monies	14,368,172
Due to Others	185,494
Payroll Withholdings	94,906
Total Liabilities	<u>\$164,840,919</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

Note 1. Description of Geauga County and Reporting Entity

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

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

Reporting Entity

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

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

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

Metzenbaum Sheltered Industries Workshop (the Workshop) - Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Mental Retardation, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Geauga County Board of MRDD provides the Workshop with resources and personnel for the operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the 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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

The County participates in the following joint ventures, public entity risk pools, related organizations and jointly governed organizations. These organizations are presented in Notes 11, 12, 13 and 14 to the Basic Financial Statements and are excluded from the accompanying financial statements.

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

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

Geauga County 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 basic financial statements is applicable to the primary government. When information is provided relative to the Workshop, it is specifically identified.

Note 2. Summary of Significant Accounting Policies

The financial statements of 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 Workshop apply Financial Accounting Standards Board Statements (FASB) and Interpretations issued prior to November 30, 1989, to their governmental and business type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County and Workshop have elected not to apply FASB pronouncements and interpretations issued after November 30, 1989, to its business type activities and enterprise funds. The most significant of the County's accounting policies are described below.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

A. Basis of Presentation

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

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

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

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

B. Fund Accounting

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

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

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

Public Assistance This fund is used 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.

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.

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

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

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

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

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

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

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

C. Measurement Focus

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

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

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

The Workshop has adopted Financial Accounting Standard Board Statement of Accounting Standards (FAS) No. 117 (Financial Statements of Not-for-Profit Organizations) for presentation of its financial statements. As such, the financial statements are presented on the basis of unrestricted, temporarily restricted, and permanently restricted net assets.

D. Basis of Accounting

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

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

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

E. Cash and Cash Equivalents

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

During 2003, investments were limited to STAROhio, Manuscript Bonds, and Federal Agency securities.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2003.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2003 amounted to \$701,471 which includes \$635,996 assigned from other County funds.

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

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented as "Cash and Cash Equivalents with Fiscal Agent". The

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

County has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. The Workshop's money is presented as "Equity in Pooled Cash and Cash Equivalents"(See Note 6). "Investments in Segregated Accounts" represents a bond issued by the County, which was purchased by the Debt Service Fund.

F. Inventories

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

H. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

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

<u>Description</u>	
Buildings (including waste water and water treatment plants)	40 years
Improvements other than buildings	40 years
Waste water and water mains	10 years
Equipment	5-20 years
Vehicles	5 years

The County's infrastructure consists of roads and bridges. County roads and bridges (infrastructure reported in the Governmental-type activities column of the statement of net assets) are presented using the modified approach and therefore these assets are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

I. Compensated Absences

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

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

J. Accrued Liabilities and Long-Term Obligations

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

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

K. Reserves of Fund Equity and Designations

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent expendable resources and therefore are not available for appropriations for expenditures. Fund equity reserves have been established for encumbrances 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.

L. Interfund Balances

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

M. Estimates

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

N. Interfund Activity

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

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

O. Budgetary Process

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

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

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

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include the operation of Title Department, Care and Custody, 911 Program, and Motor Vehicle License grants.

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

Q. Operating Revenues and Expenses

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

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2003.

S. Estimates

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

Note 3. Restated Fund Balances and Net Assets

At December 31, 2003 it was determined that accounts payable and contracts payable were overstated in the prior year. These adjustments, had the following effect on fund balance at December 31, 2002.

	General	Mental Retardation	Public Assistance
Fund Balance Dec. 31, 2002	\$3,578,541	\$1,099,593	\$250,321
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Adjusted Fund Balance, December 31, 2002	\$3,578,541	\$1,099,593	\$250,321
	Debt Service	Other Governmental Funds	Total
Fund Balance Dec. 31, 2002	\$2,655,262	\$15,458,364	\$23,042,081
Accounts Payable	0	9,400	9,400
Contracts Payable	0	46,889	46,889
Adjusted Fund Balance, December 31, 2002	\$2,655,262	\$15,514,653	\$23,098,370

The overstatement of accounts payable and contracts payable, along with adjustments to capital assets and long term liabilities, had the following effects on net assets of governmental and business type activities as of December 31, 2002:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

	Governmental Activities	Business-Type Activities		Total
		Water Resources	Water District	
Net Assets December 31, 2002	\$145,150,830	\$8,483,220	\$3,983,467	\$12,466,687
Accounts Payable	9,400	0	0	0
Contracts Payable	46,889	0	0	0
Long-Term Liabilities	10,911	27,829	0	27,829
Capital Assets	16,745	(8,498)	(2,158)	(10,656)
Restated Net Assets December 31, 2002	<u>\$145,234,775</u>	<u>\$8,502,551</u>	<u>\$3,981,309</u>	<u>\$12,483,860</u>

Note 4. Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

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

	Net Change in Fund Balance General and Major Special Revenue Funds		
	General	Mental Retardation	Public Assistance
GAAP Basis	\$618,179	(\$225,249)	(\$350,709)
Net Adjustment of			
Revenue Accruals	(36,427)	23,662	(27,052)
Beginning Fair Value Adjustments for Investments	456,597	0	0
Ending Fair Value Adjustments for Investments	(193,769)	0	0
Advances In	282,711	0	0
Net Adjustment for			
Expenditure Accruals	166,286	203,375	242,182
Encumbrances	(291,391)	(285,539)	(204,404)
Budget Basis	<u>\$1,002,186</u>	<u>(\$283,751)</u>	<u>(\$339,983)</u>

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

Note 5. Fund Deficits

The following funds had the following deficit fund balances as of December 31, 2003:

	<u>Deficit Fund Balance</u>
Special Revenue Funds:	
Public Assistance	\$100,388
Community Development Administration	43,374
Transportation Administration	68,972
Capital Projects Fund	
Construction	1,727,016

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

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

Note 6. 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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in divisions (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

A. Cash on Hand

At year-end, the County had \$2,502 in undeposited cash on hand, which is included on the balance sheet of the County as part of "Cash and Cash Equivalents."

B. Deposits

At year-end, the carrying value of the County's deposits was \$16,668,367 and the bank balance was \$4,512,232. \$312,644 of the bank balance was covered by federal depository insurance. \$4,199,588 was

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

uninsured and uncollateralized. The deposits were secured by pooled collateral held by the financial institution in the financial institution's name. All statutory requirements for the deposit of money had been followed. Non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

C. Investments

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

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

	Category 1	Category 3	Fair Value
Federal Home Loan Bank Notes	\$6,008,953	\$0	\$6,008,953
Federal Home Loan Mortgage Corporation Notes		5,022,914	5,022,914
Federal National Mortgage Association Notes		15,028,213	15,028,213
Federal Farm Credit Bank Notes		1,000,000	1,000,000
Investment in Geauga County Manuscript Bond	7,466	0	7,466
	<u>\$6,016,419</u>	<u>\$21,051,127</u>	
Investment in State Treasurer's Investment Pool			<u>1,008,843</u>
Total Investments			<u>\$28,076,389</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. 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:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$44,739,792	\$7,466
Cash on Hand	(2,502)	0
Investments of the Cash Management Pool:		
Federal Agencies Securitites		
Federal Home Loan Bank Notes	(6,008,953)	6,008,953
Federal Home Loan Mortgage Corporation Notes	(5,022,914)	5,022,914
Federal National Mortgage Association Notes	(15,028,213)	15,028,213
Federal Farm Credit Bank Notes	(1,000,000)	1,000,000
State Treasurer's Investment Pool	(1,008,843)	1,008,843
GASB Statement 3	<u>\$16,668,367</u>	<u>\$28,076,389</u>

Component Unit

At year-end, the carrying amount of Metzenbaum Sheltered Industries Workshop's deposits was \$52,380 and the bank balance was \$67,294. 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 7. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2003 for real and public utility property taxes represents collections of 2002 taxes. Property tax payments received during 2003 for tangible personal property (other than public utility property) is for 2003 taxes.

2003 real property taxes are levied after October 1, 2003 on the assessed value as of January 1, 2003, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2003 real property taxes are collected in and intended to finance 2004.

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. 2003 public utility property taxes became a lien December 31, 2002, are levied after October 1, 2003, and are collected in 2004 with real property taxes.

2003 tangible personal property taxes are levied after October 1, 2002, on the value as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2003, was \$10.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

Real Property	\$ 2,379,966,380
Public Utility Personal Property	72,689,820
Tangible Personal Property	169,370,140
Total Assessed Value	<u>\$ 2,622,026,340</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2003 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since current taxes were not levied to finance 2003 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and a revenue while on the modified accrual basis the revenue is deferred.

Note 8. Receivables

Receivables at December 31, 2003, 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.

Special assessments expected to be collected in more than one year amount to \$3,698,232 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$306,255.

A summary of the principal items of intergovernmental receivables follows:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

<i>Governmental Activities</i>	Amount
General Fund	
Local Government and Revenue Assistance	\$873,888
Grant	28,332
Property Tax Rollbacks and Exemptions	308,858
Total General Fund	<u>1,211,078</u>
Special Revenue Funds	
Mental Retardation	591,000
Public Assistance	9,977
Community Development Administration	275,700
CASA	19,840
Intensive Supervision	19,332
Care and Custody	31,244
Motor Vehicle License	2,220,491
Mental Health	1,379,682
Children's Services Levy	277,972
Transportation Administration	1,480
Aging	111,349
Victims/Witness	35,296
Violence Against Women	7,904
Victims of Crime	23,799
Court Security	19,525
Pretrial Release	4,589
Total Special Revenue Funds	<u>5,029,180</u>
Debt Service Fund	
General Obligation Bond Retirement	<u>42,117</u>
Capital Projects Funds	
Road and Bridge	155,351
Community Development Block Grant	1,192,868
Total Capital Projects	<u>1,348,219</u>
<i>Total Governmental Activities</i>	<u><u>\$7,630,594</u></u>

Note 9. Permissive Sales and Use Tax

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

Note 10. Federal Food Stamp Program

The County's Department of Job and Family Services distributes, through contracting issuance centers, federal food stamps to entitled recipients within Geauga County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job & Family Services merely acts in an intermediary

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2003 due to the installation of an automated system. A supply of paper food stamps is kept on hand at Job and Family Services in case of an emergency with the automated system. The federal food stamp activity for the year ending December 31, 2003 is as follows:

Balance at beginning of year	\$6,139
Amount received for distribution	0
Amount distributed to entitled recipients	<u>(802)</u>
Balance at end of year	<u><u>\$5,337</u></u>

Note 11. Joint Ventures

A. Emergency Management Agency

The Emergency Management Agency (the "Agency") is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2003, the County contributed \$9,998 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 (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Health Department, Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. The continued existence of the Council is dependent upon the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit to or burden on the County. In 2003, the County contributed \$410,176, which represents thirty two percent of total contributions. Complete financial statements can be obtained from the Family First Council, Geauga County, Ohio.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

C. Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District (the "District") is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2003. 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 (the "Center") is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A Joint Board of Trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2003, the County contributed \$268,285 to the Center, which represents fourteen percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Note 12. Public Entity Risk Pools

A. County Risk Sharing Authority

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

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

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 2003 was \$266,340.

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

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

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

Note 13. Related Organizations

A. Geauga County Public Library

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2003.

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 2003.

Note 14. Jointly Governed Organizations

A. Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

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 2003, the County contributed \$18,890, which represents .42 percent of total contributions.

B. Geauga County Regional Airport Authority

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2003, the Airport received sufficient revenues and no additional funds were needed.

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Columbiana, Lake, Mahoning, Medina, Portage, Stark and Trumbull Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2003, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

Note 15. Contractual Commitments

	<u>Cost Estimate</u>	<u>Incurred as of 12/31/2003</u>	<u>Contractual Commitment</u>
<u>County Jail Project</u>			
Kimball and Associates	\$641,503	\$435,872	\$205,631
Heery International Inc	544,959	184,047	360,912
Robert Pace	187,200	96,000	91,200
Total County Jail Project	<u>1,373,662</u>	<u>715,919</u>	<u>657,743</u>
<u>Courthouse Annex Remodeling</u>			
Precision Environmental Co.	169,890	0	169,890
Fogle & Stenzel Architects Inc	171,500	89,678	81,822
Total Courthouse Annex Remodeling	<u>341,390</u>	<u>89,678</u>	<u>251,712</u>
Total Contractual Commitments	<u>\$1,715,052</u>	<u>\$805,597</u>	<u>\$909,455</u>

These contractual commitments outstanding will be paid from the Construction capital project funds with proceeds of notes issued in 2003.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

Note 16. Related Party Transactions

During 2003, 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 \$1,638,075.

Note 17. Contingent Liabilities

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

Note 18. Capital Assets

Capital asset activity for the year ended December 31, 2003, was as follows:

	Balance 12/31/02	Additions	Reductions	Balance 12/31/03
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$2,140,674	\$0	\$0	\$2,140,674
Infrastructure	88,910,445	4,666,845	0	93,577,290
<i>Total Nondepreciable Capital Assets</i>	<u>91,051,119</u>	<u>4,666,845</u>	<u>0</u>	<u>95,717,964</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	34,416,093	0	0	34,416,093
Machinery and Equipment	7,968,114	420,832	(145,302)	8,243,644
Vehicles	5,274,968	646,823	(479,196)	5,442,595
<i>Total Depreciable Capital Assets</i>	<u>47,659,175</u>	<u>1,067,655</u>	<u>(624,498)</u>	<u>48,102,332</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(11,350,864)	(829,147)	0	(12,180,011)
Machinery and Equipment	(7,308,988)	(343,901)	145,301	(7,507,588)
Vehicles	(3,807,933)	(678,866)	467,508	(4,019,291)
<i>Total Accumulated Depreciation</i>	<u>(22,467,785)</u>	<u>(1,851,914)</u>	<u>612,809</u>	<u>(23,706,890)</u>
<i>Total Depreciable Capital Assets, Net</i>	25,191,390	(784,259)	(11,689)	24,395,442
<i>Total Governmental Activities</i>	<u>116,242,509</u>	<u>3,882,586</u>	<u>(11,689)</u>	<u>120,113,406</u>
<i>Capital Assets, Net</i>	<u>\$116,242,509</u>	<u>\$3,882,586</u>	<u>(\$11,689)</u>	<u>\$120,113,406</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

	Balance 12/31/02	Additions	Reductions	Balance 12/31/03
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
<i>Total Nondepreciable Capital Assets</i>	956,775	0	0	956,775
<i>Depreciable Capital Assets</i>				
Building and Improvements	7,472,755	0	0	7,472,755
Machinery and Equipment	1,795,379	5,932	(62,175)	1,739,136
Vehicles	1,210,310	104,508	(94,914)	1,219,904
Water and Wastewater Lines	26,564,087	368,354	0	26,932,441
<i>Total Depreciable Capital Assets</i>	37,042,531	478,794	(157,089)	37,364,236
<i>Accumulated Depreciation</i>				
Buildings and Improvements	(3,742,938)	(186,819)	0	(3,929,757)
Machinery and Equipment	(1,161,332)	(248,536)	62,175	(1,347,693)
Vehicles	(996,534)	(92,357)	89,914	(998,977)
Water and Wastewater Lines	(14,418,644)	(2,153,871)	0	(16,572,515)
<i>Total Accumulated Depreciation</i>	(20,319,448)	(2,681,583)	152,089	(22,848,942)
<i>Total Depreciable Capital Assets, Net</i>	16,723,083	(2,202,789)	(5,000)	14,515,294
Total Business Type Activities Capital Assets, Net	\$17,679,858	(\$2,202,789)	(\$5,000)	\$15,472,069

Depreciation expense was charged to governmental activities as follows:

General Government	
Legislative	\$427,310
Judicial	12,494
Public Safety	225,993
Public Works	455,341
Health	41,835
Human Services	688,941
Total Governmental Activities	
Depreciation Expense	\$1,851,914

Geauga County, Ohio

Notes to the Basic Financial Statements
December 31, 2003

Note 19. Risk Management

A. Primary Government

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

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

For 2003, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 12) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of CompManagement, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

B. Component Unit

The Workshop insurance coverage includes the following:

<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.

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

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

For 2003, 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 20. Employee Retirement Systems

A. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6705.

For the year ended December 31, 2003, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$1,933,590, \$1,882,211, and \$1,392,885 respectively; 100 percent has been contributed for 2003, 2002 and 2001. Contributions to the member-directed plan for 2003 were \$47,248 made by the County and \$29,639 made by the plan members.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

B. State Teachers Retirement System (STRS)

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

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

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

For the fiscal year ended June 30, 2003, plan members were required to contribute 9.3 percent of their annual covered salaries. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2002, the portion used to fund pension obligations was 9.5 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for years ended December 31, 2003, 2002, and 2001 were \$149,874, \$131,362, and \$129,719 respectively; 100 percent has been contributed for fiscal year 2003, 2002 and 2001. Contributions to the DC and Combined Plans for fiscal year 2003 were \$14,758 made by the County and \$26,760 made by the plan members.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

Note 21. Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 local government employer contribution rate was 13.31 percent of covered payroll (16.7 percent for public safety and law enforcement); 5.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

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

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits were \$1,130,754. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

Geauga County, Ohio

*Notes to the Basic Financial Statements
December 31, 2003*

B. State Teachers Retirement System (STRS)

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

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2003, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$80,108 for fiscal year 2003.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2002, (the latest information available) the balance in the Fund was \$3.011 billion. For the year ended June 30, 2002, net health care costs paid by STRS Ohio were \$354,697,000 and STRS Ohio had 105,300 eligible benefit recipients.

Note 22. 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 to retire.

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

B. Health Care Benefits

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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

Note 23. Long-Term Debt

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

	Original Issue Date	Maturity Date	Interest Rate
Governmental Activities:			
General Obligation Bonds:			
County Building Construction	1983	12/01/2003	9%
County Highway Garage/Storage	1992	12/01/2003	2.9% - 6.10%
Special Assessment Bonds:			
Sanitary Sewer - Aquilla	1984	12/01/2023	5%
Sanitary Sewer - Aquilla	1984	02/01/2023	8.375%
Sanitary Sewer - Improvement	1993	12/01/2013	2.7% - 5.55%
Sanitary Sewer - Chagrin Falls Park	1994	12/01/2034	5.25%
Sanitary Sewer - Bainbridge	1995	12/01/2015	3.9% - 6.85%
Sanitary Sewer - Burton Hts Blvd	1995	12/01/2004	5%
Enterprise Fund:			
General Obligation Bond:			
Sewer - McFarland Creek	1983	12/01/2006	9%
Revenue Bond:			
Burton Lakes	1981	05/01/2021	5%
OPWC Loans:			
Valley View	2000	01/01/2020	0%
OWDA Loans:			
Chagrin Hts	1996	07/01/2017	4.16%
Bellwood Sewer	1998	01/01/2020	3.50%
Valley View	1998	01/01/2021	3.50%
County Water Engineering	1998	01/01/2004	3.20%
Auburn Corners	1999	01/01/2022	3.50%
County Water Tower	1999	07/01/2020	3.52%
Water Treatment Plant	2000	01/01/2021	4.16%

Changes in the County's long-term obligations during the year ended December 31, 2003, consist of the following:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

	Balance 12/31/2002	Increase	Decrease	Balance 12/31/2003	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
County Building Construction	\$15,000	\$0	\$15,000	\$0	\$0
County Highway Garage/Storage	1,045,000	0	185,000	860,000	195,000
<i>Total General Obligation Bonds</i>	<u>1,060,000</u>	<u>0</u>	<u>200,000</u>	<u>860,000</u>	<u>195,000</u>
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	161,700	0	7,700	154,000	7,700
Sanitary Sewer - Aquilla	3,234	0	154	3,080	154
Sanitary Sewer - Improvement	1,315,000	0	95,000	1,220,000	95,000
Sanitary Sewer - Chagrin Falls Park	487,103	0	6,175	480,928	6,174
Sanitary Sewer - Bainbridge	2,115,000	0	115,000	2,000,000	115,000
Sanitary Sewer - Burton Hts Blvd	14,536	0	7,070	7,466	7,071
<i>Total Special Assessment Bonds</i>	<u>4,096,573</u>	<u>0</u>	<u>231,099</u>	<u>3,865,474</u>	<u>231,099</u>
Compensated Absences	<u>1,393,331</u>	<u>1,501,578</u>	<u>1,239,123</u>	<u>1,655,786</u>	<u>33,851</u>
Notes	<u>1,400,000</u>	<u>1,200,000</u>	<u>1,400,000</u>	<u>1,200,000</u>	<u>0</u>
<i>Total Governmental Activities</i>	<u><u>\$7,949,904</u></u>	<u><u>\$2,701,578</u></u>	<u><u>\$3,070,222</u></u>	<u><u>\$7,581,260</u></u>	<u><u>\$459,950</u></u>
Business Type Activities:					
General Obligation Bond:					
Sewer - McFarland Creek	260,000	0	65,000	195,000	65,000
Revenue Bond:					
Burton Lakes	166,000	0	5,000	161,000	5,000
OPWC Loan:					
Valley View	446,250	0	26,250	420,000	26,250
OWDA Loans:					
Chagrin Hts	499,857	0	25,727	474,130	26,808
Bellwood Sewer	951,709	0	41,807	909,902	43,283
Valley View	3,600,719	0	25,893	3,574,826	0
County Water Engineering	15,594	0	15,594	0	0
Auburn Corners	2,273,404	0	96,177	2,177,227	0
County Water Tower	286,770	0	12,100	274,670	12,529
Water Treatment Plant	728,655	0	27,889	700,766	29,059
<i>Total OWDA Loans</i>	<u>8,356,708</u>	<u>0</u>	<u>245,187</u>	<u>8,111,521</u>	<u>111,679</u>
Compensated Absences	<u>129,369</u>	<u>48,666</u>	<u>48,666</u>	<u>129,369</u>	<u>37,021</u>
<i>Total Business Type Activities</i>	<u><u>\$9,358,327</u></u>	<u><u>\$48,666</u></u>	<u><u>\$390,103</u></u>	<u><u>\$9,016,890</u></u>	<u><u>\$244,950</u></u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

The Revenue Bond and the Enterprise Fund General Obligation Bonds will be paid from charges for services revenue in the Enterprise Funds. The OPWC loan will be paid from charges for services revenue in the Enterprise funds.

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

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

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported as long term obligations. These notes are for the construction of a new public library have an interest rate of 1.55 percent, mature on March 4, 2004 and will be paid from the debt service fund.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2003 are as follows:

Governmental Activities:

Year	General Obligation Bonds		Special Assessment Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2004	\$195,000	\$51,137	\$236,818	\$217,254	\$431,818	\$268,391
2005	210,000	39,925	239,694	205,714	449,694	245,639
2006	220,000	27,535	250,053	193,731	470,053	221,266
2007	235,000	14,335	265,431	180,997	500,431	195,332
2008	0	0	280,829	164,506	280,829	164,506
2009-2013	0	0	1,680,881	546,837	1,680,881	546,837
2014-2018	0	0	534,468	151,578	534,468	151,578
2019-2023	0	0	117,022	86,955	117,022	86,955
2024-2028	0	0	100,419	58,318	100,419	58,318
2029-2033	0	0	159,859	30,627	159,859	30,627
Total	<u>\$860,000</u>	<u>\$132,932</u>	<u>\$3,865,474</u>	<u>\$1,836,517</u>	<u>\$4,725,474</u>	<u>\$1,969,449</u>

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

Business Type Activities:

Year	General Obligation Bonds		Revenue Bond		OPWC Loans
	Principal	Interest	Principal	Interest	
2004	\$65,000	\$17,550	\$5,000	\$8,050	\$26,250
2005	65,000	11,700	6,000	7,800	26,250
2006	65,000	5,850	7,000	7,500	26,250
2007	0	0	7,000	7,150	26,250
2008	0	0	7,000	6,800	26,250
2009-2013	0	0	40,000	28,450	131,250
2014-2018	0	0	52,000	17,250	131,250
2019-2023	0	0	37,000	3,750	26,250
Totals	<u>\$195,000</u>	<u>\$35,100</u>	<u>\$161,000</u>	<u>\$86,750</u>	<u>\$420,000</u>

(Continued)

Year	OWDA Loans		Totals	
	Principal	Interest	Principal	Interest
2004	\$111,679	\$89,331	\$207,929	\$114,931
2005	115,999	85,011	213,249	104,511
2006	120,490	80,520	218,740	93,870
2007	125,154	75,856	158,404	83,006
2008	130,001	71,009	163,251	77,809
2009-2013	729,587	278,147	900,837	306,597
2014-2018	811,679	123,988	994,929	141,238
2019-2023	214,879	8,832	278,129	12,582
Totals	<u>\$2,359,468</u>	<u>\$812,694</u>	<u>\$3,135,468</u>	<u>\$934,544</u>

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

Valley View	\$3,574,826
Auburn Corners	<u>2,177,227</u>
Total	<u>\$5,752,053</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

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

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, 2003, are an overall debt margin of \$57,989,022; and an unvoted debt margin of \$20,158,626.

The County has issued three issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$40,760,450 at December 31, 2003 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

Note 24. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2003, follows:

	Balance 1/1/03	Issued	Retired	Balance 12/31/03
Governmental Activities				
<i>Capital Projects Funds:</i>				
Human Services Improvements 3.38%	\$2,075,000	\$1,975,000	\$2,075,000	\$1,975,000
Juvenile/Probate Court Improvements 1.30%	0	2,000,000	0	2,000,000
Safety Center 1.30%	0	1,000,000	0	1,000,000
<i>Total</i>	<u>\$2,075,000</u>	<u>\$4,975,000</u>	<u>\$2,075,000</u>	<u>\$4,975,000</u>

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

Note 25. Interfund Transfers and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2003, consisted of the following:

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

<u>Transfers To</u>	Transfers From					<u>Totals</u>
	Governmental Activities				Business Type	
	General	Mental Retardation	Public Assistance	Nonmajor	Activities Water Resources	
<i>Governmental Activities</i>						
General	\$0	\$0	\$0	\$262,045	\$0	\$262,045
Public Assistance	89,012	0	0	688,672	0	777,684
Debt Service	0	0	0	295,397	44,416	339,813
Nonmajor Funds:						
Community Development						
Administration	0	0	0	59,950	0	59,950
CASA	69,718	0	0	0	0	69,718
Volunteer Guardianship	0	0	0	10,000		10,000
800 Communications	42,750	0	0	0	0	42,750
Youth Center	330,000	0	0	113,079	0	443,079
DARE	3,990	0	0	0	0	3,990
Motor Vehicle License	74,829	0	0	910,000	0	984,829
Court Technology	22,165	0	0	0	0	22,165
Court Security	0	0	0	2,170	0	2,170
M.R.Residential Services	0	600,000	0	0	0	600,000
Transportation Administration	45,543	0	0	0	0	45,543
County Home	343,026	0	0	0	0	343,026
Revolving Loan	8,759	0	0	0	0	8,759
Farmland Preservation	0	0	0	0	0	0
Victim Witness	28,813	0	0	0	0	28,813
Narcotics	0	0	0	0	0	0
Violence Against Women	30,758	0	0	0	0	30,758
Victims of Crime	10,952	0	0	0	0	10,952
Permanent Improvement	57,500	0	0	0	0	57,500
Construction	0	0	136,313	296,600	0	432,913
Community Development						
Block Grant	0	0	0	40,000	0	40,000
Transportation Capital	0	0	0	0	0	0
Total Governmental Activities	1,157,815	600,000	136,313	2,677,913	44,416	4,616,457
<i>Business Type Activities</i>						
Water Resources	95,970	0	0	0	0	95,970
Storm Water	30,571	0	0	0	0	30,571
Total Business Type Activities	126,541	0	0	0	0	126,541
Total	\$1,284,356	\$600,000	\$136,313	\$2,677,913	\$44,416	\$4,742,998

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to

Geauga County, Ohio

Notes to the Basic Financial Statements December 31, 2003

provide additional resources for current operations or debt service; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

B. Interfund Balances

Interfund balances at December 31, 2003, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable				Total
	General	Public Assistance	Transportation	Water District	
Major Funds:					
General	\$0	\$72	\$36	\$660	\$768
Public Assistance	26,361	0	0	0	26,361
Nonmajor Funds:					
Community Development Administration	96,401	0	0	0	96,401
Motor Vehicle License	242,690	0	0	65	242,755
Transportation	212,713	0	0	0	212,713
Aging	0	18	33,320	0	33,338
Children's Services	0	0	534	0	534
County Home	0	0	0	165	165
Youth Center	0	0	0	40	40
Construction	225,000	0	0	0	225,000
 Total Governmental Funds	803,165	90	33,890	930	838,075
 Business-Type Activities					
Water Resources	2,250	0	0	0	2,250
Water District	0	0	0	0	0
 Total Business-Type Activities	2,250	0	0	0	2,250
 Totals	\$805,415	\$90	\$33,890	\$930	\$840,325

Note 26. Subsequent Event

On March 3, 2004, the County retired \$1,200,000 in bond anticipation notes and reissued \$1,000,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 2.0 percent and mature on March 3, 2005.

Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2003

The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2003 for the preservation of these assets.

The Geauga County Engineer has implemented a five year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition from visual observation, traffic volume, and traffic type. A general overall rating shall be assigned to sections of roadways as a result of the yearly visual observations. A numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer's office to maintain at least eighty percent of the mileage of the county highway system at an appraisal rating of 5 or more. The 2003 assessment found that 96 percent of the County roads have a numerical rating of 5 or higher. The 2002 assessment found that 89 percent of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) standards. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 96 percent of the structures have a bridge appraisal rating of 5 or more.

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

<u>Condition</u>	<u>Rating</u>
Failed	0
"Imminent" Failure	1
Critical	2
Serious	3
Poor	4
Fair	5
Satisfactory	6
Good	7
Very Good	8
Excellent	9

Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2003

The following summarizes the overall ratings as of December 31, 2003:

	Lane Miles	% of Lane Miles
Condition Assessment of Fair or Better	211.7	93%
Condition Assessment of Less than Fair	16	7%
	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	183	96%
Condition Assessment of Less than Fair	7	4%

The following summarizes the overall ratings as of December 31, 2002:

	Lane Miles	% of Lane Miles
Condition Assessment of Fair or Better	202	89%
Condition Assessment of Less than Fair	25	11%
	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	182	96%
Condition Assessment of Less than Fair	8	4%

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roads and bridges:

Year	Budgeted Expenditures	Actual Expenses	Difference
2003	\$10,751,119	\$9,610,630	\$1,140,489
2002	\$11,035,683	\$9,557,906	\$1,477,777

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

Bicentennial – To account for monies to fund the bicentennial celebration.

Help America Vote – To account for grant monies used to upgrade the County's voting machines.

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

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

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

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

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

Court Technology - To account for monies expended to upgrade the Courts Computer systems.

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

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

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

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

(Continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – Continued

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – Continued

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

Victim Witness
Narcotics
Drug Prosecution
COPS Fast
Drug Law Enforcement
Prison Diversion
Commissary Fund
COPS More
Chardon Tower
Sheriff K-9 Unit
Law Enforcement Block Grant

Indigent Guardianship
County Cop Education
Domestic Violence
Education and Enforcement
Juvenile Indigent Drivers
Violence Against Women Act
Victims of Crime Act
Victim Advocate
Juvenile Block Grant
Court Security
Pretrial Release

Nonmajor Capital Projects Funds

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

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

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

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

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.

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

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

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$10,720,783	\$4,771,527	\$15,492,310
Cash and Cash Equivalents in Segregated Accounts	194,404	0	194,404
Material and Supplies Inventory	593,393	0	593,393
Accrued Interest Receivable	0	943	943
Accounts Receivable	45,772	3,337	49,109
Interfund Receivable	33,890	0	33,890
Intergovernmental Receivable	4,428,203	1,348,219	5,776,422
Property Taxes Receivable	4,930,466	2,845,600	7,776,066
Loans Receivable	3,262,161	0	3,262,161
	<u>\$24,209,072</u>	<u>\$8,969,626</u>	<u>\$33,178,698</u>
<i>Total Assets</i>			
Liabilities:			
Accounts Payable	\$134,278	\$16,960	\$151,238
Accrued Wages	231,792	0	231,792
Contracts Payable	356,338	217,896	574,234
Intergovernmental Payable	129,443	0	129,443
Interfund Payable	585,946	225,000	810,946
Deferred Revenue	8,918,489	4,154,141	13,072,630
Accrued Interest Payable	0	31,712	31,712
Notes Payable	0	4,975,000	4,975,000
	<u>10,356,286</u>	<u>9,620,709</u>	<u>19,976,995</u>
<i>Total Liabilities</i>			
Fund Balances:			
Reserved for Encumbrances	1,241,472	730,628	1,972,100
Reserved for Loans	3,262,161	0	3,262,161
Unreserved, Undesignated (Deficit), Reported in Special Revenue Funds	9,349,153	0	9,349,153
Capital Projects Funds	0	(1,381,711)	(1,381,711)
	<u>13,852,786</u>	<u>(651,083)</u>	<u>13,201,703</u>
<i>Total Fund Balances (Deficit)</i>			
<i>Total Liabilities and Fund Balances</i>	<u>\$24,209,072</u>	<u>\$8,969,626</u>	<u>\$33,178,698</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2003*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Property and Other Taxes	\$3,737,781	\$2,807,734	\$6,545,515
Permissive Motor Vehicle License Tax	494,674	0	494,674
Charges for Services	3,044,455	86,916	3,131,371
Licenses and Permits	161,880	0	161,880
Fines and Forfeitures	82,158	0	82,158
Intergovernmental	12,180,937	4,774,787	16,955,724
Special Assessments	480	0	480
Interest	138,187	22,823	161,010
Other	867,914	417,142	1,285,056
<i>Total Revenues</i>	<u>20,708,466</u>	<u>8,109,402</u>	<u>28,817,868</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	1,662,927	0	1,662,927
Judicial	628,831	0	628,831
Public Safety	1,259,582	0	1,259,582
Public Works	5,711,944	0	5,711,944
Health	4,938,674	0	4,938,674
Human Services	8,158,022	0	8,158,022
Economic Development and Assistance	33,851	0	33,851
Intergovernmental	36,540	0	36,540
Capital Outlay	0	9,192,980	9,192,980
Debt Service:			
Interest and Fiscal Charges	0	66,469	66,469
<i>Total Expenditures</i>	<u>22,430,371</u>	<u>9,259,449</u>	<u>31,689,820</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,721,905)</u>	<u>(1,150,047)</u>	<u>(2,871,952)</u>
Other Financing Sources (Uses):			
Transfers In	2,706,502	530,413	3,236,915
Transfers Out	(1,714,894)	(963,019)	(2,677,913)
<i>Total Other Financing Sources (Uses)</i>	<u>991,608</u>	<u>(432,606)</u>	<u>559,002</u>
<i>Net Change in Fund Balances</i>	(730,297)	(1,582,653)	(2,312,950)
<i>Fund Balances at Beginning of Year</i>	<u>14,583,083</u>	<u>931,570</u>	<u>15,514,653</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$13,852,786</u>	<u>(\$651,083)</u>	<u>\$13,201,703</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,005,350	\$530,722	\$17,253	\$118,886
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	470	0	416	0
Accounts Receivable	58	0	0	356
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	275,700	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$1,005,878</u>	<u>\$530,722</u>	<u>\$293,369</u>	<u>\$119,242</u>
Liabilities:				
Accounts Payable	\$2,475	\$1,570	\$2,260	\$0
Accrued Wages	16,518	1,977	3,692	0
Contracts Payable	24,240	0	2,057	8,138
Intergovernmental Payable	9,811	1,310	2,033	0
Interfund Payable	0	0	96,401	0
Deferred Revenue	0	0	230,300	0
<i>Total Liabilities</i>	<u>53,044</u>	<u>4,857</u>	<u>336,743</u>	<u>8,138</u>
Fund Balances:				
Reserved for Encumbrances	347,653	20,436	2,080	10,296
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	605,181	505,429	(45,454)	100,808
<i>Total Fund Balances (Deficit)</i>	<u>952,834</u>	<u>525,865</u>	<u>(43,374)</u>	<u>111,104</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,005,878</u>	<u>\$530,722</u>	<u>\$293,369</u>	<u>\$119,242</u>

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Help America Vote</u>	<u>Certificate of Title</u>	<u>CASA</u>
\$5,232	\$1,639	\$14,264	\$228,944	\$23,583
0	0	0	194,404	0
0	0	0	1,101	238
366	0	0	0	550
0	0	0	0	0
0	0	0	0	19,840
0	0	0	0	0
0	0	0	0	0
<u>\$5,598</u>	<u>\$1,639</u>	<u>\$14,264</u>	<u>\$424,449</u>	<u>\$44,211</u>
\$0	\$0	\$0	\$1,009	\$180
0	0	0	5,685	2,195
0	0	0	0	0
0	0	0	3,430	1,462
0	0	0	0	0
0	0	0	0	17,856
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,124</u>	<u>21,693</u>
0	334	0	1,584	1,645
0	0	0	0	0
5,598	1,305	14,264	412,741	20,873
<u>5,598</u>	<u>1,639</u>	<u>14,264</u>	<u>414,325</u>	<u>22,518</u>
<u>\$5,598</u>	<u>\$1,639</u>	<u>\$14,264</u>	<u>\$424,449</u>	<u>\$44,211</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003*

	<u>Intensive Supervision</u>	<u>Care and Custody</u>	<u>Volunteer Guardianship</u>	<u>Court Technology</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$8,379	\$516,048	\$2,585	\$8,570
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	19,332	31,244	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$27,711</u>	<u>\$547,292</u>	<u>\$2,585</u>	<u>\$8,570</u>
Liabilities:				
Accounts Payable	\$109	\$14,491	\$0	\$0
Accrued Wages	1,008	3,039	0	1,813
Contracts Payable	0	2,117	0	0
Intergovernmental Payable	648	1,781	0	629
Interfund Payable	0	0	0	0
Deferred Revenue	9,666	15,603	0	0
<i>Total Liabilities</i>	<u>11,431</u>	<u>37,031</u>	<u>0</u>	<u>2,442</u>
Fund Balances:				
Reserved for Encumbrances	6,219	21,707	0	0
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	10,061	488,554	2,585	6,128
<i>Total Fund Balances (Deficit)</i>	<u>16,280</u>	<u>510,261</u>	<u>2,585</u>	<u>6,128</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$27,711</u>	<u>\$547,292</u>	<u>\$2,585</u>	<u>\$8,570</u>

<u>911 Program</u>	<u>800 System Communication</u>	<u>Youth Center</u>	<u>DARE Grant</u>	<u>Motor Vehicle License</u>
\$1,654,645	\$84,477	\$109,062	\$42,554	\$504,901
0	0	0	0	0
997	0	885	0	570,127
0	0	684	0	10,123
0	0	0	0	0
0	0	0	0	2,220,491
0	0	0	0	26,936
0	0	0	0	0
<u>\$1,655,642</u>	<u>\$84,477</u>	<u>\$110,631</u>	<u>\$42,554</u>	<u>\$3,332,578</u>
\$122	\$900	\$2,538	\$0	\$44,514
2,160	1,447	11,553	3,485	88,168
697	988	458	0	16,790
1,201	814	6,091	1,899	47,392
0	0	40	0	242,755
0	0	0	0	1,956,420
<u>4,180</u>	<u>4,149</u>	<u>20,680</u>	<u>5,384</u>	<u>2,396,039</u>
160,984	2,326	5,316	1,753	10,261
0	0	0	0	0
1,490,478	78,002	84,635	35,417	926,278
<u>1,651,462</u>	<u>80,328</u>	<u>89,951</u>	<u>37,170</u>	<u>936,539</u>
<u>\$1,655,642</u>	<u>\$84,477</u>	<u>\$110,631</u>	<u>\$42,554</u>	<u>\$3,332,578</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003*

	<u>Ditch Maintenance</u>	<u>Mental Health</u>	<u>Dog and Kennel</u>	<u>Clean Water Act</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,037	\$1,549,363	\$71,429	\$1
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	1,785	4,091	0
Accounts Receivable	0	11,044	14	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	1,379,682	0	0
Property Taxes Receivable	0	2,476,800	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$3,037</u>	<u>\$5,418,674</u>	<u>\$75,534</u>	<u>\$1</u>
Liabilities:				
Accounts Payable	\$0	\$7,770	\$2,109	\$0
Accrued Wages	0	8,148	3,805	0
Contracts Payable	0	135,445	134	0
Intergovernmental Payable	0	4,625	2,037	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	3,802,456	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>3,958,444</u>	<u>8,085</u>	<u>0</u>
Fund Balances:				
Reserved for Encumbrances	0	256,493	1,174	0
Reserved for Loans	0	0	0	0
Unreserved (Deficit)	3,037	1,203,737	66,275	1
<i>Total Fund Balances (Deficit)</i>	<u>3,037</u>	<u>1,460,230</u>	<u>67,449</u>	<u>1</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,037</u>	<u>\$5,418,674</u>	<u>\$75,534</u>	<u>\$1</u>

<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$552,329	\$300,134	\$352,593	\$139,028	\$1,593,322
0	0	0	0	0
0	0	0	8,369	928
0	0	0	2,191	0
0	0	0	33,890	0
277,972	0	0	1,480	111,349
797,300	0	0	0	1,624,700
0	0	0	0	0
<u>\$1,627,601</u>	<u>\$300,134</u>	<u>\$352,593</u>	<u>\$184,958</u>	<u>\$3,330,299</u>
\$12,618	\$433	\$684	\$2,574	\$26,072
0	0	12,101	17,901	28,329
37,436	35,973	1,350	10,522	78,300
47	0	6,936	10,220	16,886
534	0	0	212,713	33,338
1,075,272	0	0	0	1,734,619
<u>1,125,907</u>	<u>36,406</u>	<u>21,071</u>	<u>253,930</u>	<u>1,917,544</u>
143,528	2,228	59,524	6,240	92,956
0	0	0	0	0
358,166	261,500	271,998	(75,212)	1,319,799
<u>501,694</u>	<u>263,728</u>	<u>331,522</u>	<u>(68,972)</u>	<u>1,412,755</u>
<u>\$1,627,601</u>	<u>\$300,134</u>	<u>\$352,593</u>	<u>\$184,958</u>	<u>\$3,330,299</u>

(Continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003*

	<u>County Home</u>	<u>Medicaid Risk</u>	<u>Revolving Loan</u>	<u>Farmland Preservation</u>
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$76,963	\$1,671	\$686,124	\$48,044
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	3,405	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	3,262,161	0
<i>Total Assets</i>	<u>\$80,368</u>	<u>\$1,671</u>	<u>\$3,948,285</u>	<u>\$48,044</u>
Liabilities:				
Accounts Payable	\$2,767	\$0	\$0	\$0
Accrued Wages	13,409	0	0	327
Contracts Payable	1,693	0	0	0
Intergovernmental Payable	6,985	0	0	150
Interfund Payable	165	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>25,019</u>	<u>0</u>	<u>0</u>	<u>477</u>
Fund Balances:				
Reserved for Encumbrances	3,491	0	31,835	0
Reserved for Loans	0	0	3,262,161	0
Unreserved (Deficit)	51,858	1,671	654,289	47,567
Total Fund Balances (Deficit)	<u>55,349</u>	<u>1,671</u>	<u>3,948,285</u>	<u>47,567</u>
Total Liabilities and Fund Balances	<u>\$80,368</u>	<u>\$1,671</u>	<u>\$3,948,285</u>	<u>\$48,044</u>

Municipal Road Tax	Other Public Safety Funds	Totals
\$163,659	\$305,992	\$10,720,783
0	0	194,404
0	581	593,393
0	20,386	45,772
0	0	33,890
0	91,113	4,428,203
4,730	0	4,930,466
0	0	3,262,161
<u>\$168,389</u>	<u>\$418,072</u>	<u>\$24,209,072</u>
\$0	9,083	\$134,278
0	5,032	231,792
0	0	356,338
0	3,056	129,443
0	0	585,946
0	76,297	8,918,489
<u>0</u>	<u>93,468</u>	<u>10,356,286</u>
0	51,409	1,241,472
0	0	3,262,161
168,389	273,195	9,349,153
<u>168,389</u>	<u>324,604</u>	<u>13,852,786</u>
<u>\$168,389</u>	<u>\$418,072</u>	<u>\$24,209,072</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003*

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,208,888	186,484	0	155,166
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	169,156	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions/Donations	0	0	0	0
Other	9,411	0	0	0
<i>Total Revenues</i>	1,218,299	186,484	169,156	155,166
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,138,805	119,094	214,863	188,239
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	1,138,805	119,094	214,863	188,239
<i>Excess of Revenues Over (Under) Expenditures</i>	79,494	67,390	(45,707)	(33,073)
Other Financing Sources (Uses):				
Transfers In	0	0	59,950	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	0	0	59,950	0
<i>Net Change in Fund Balances</i>	79,494	67,390	14,243	(33,073)
<i>Fund Balances (Deficit) at Beginning of Year</i>	873,340	458,475	(57,617)	144,177
<i>Fund Balances (Deficit) at End of Year</i>	\$952,834	\$525,865	(\$43,374)	\$111,104

<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>Help America Vote</u>	<u>Certificate of Title</u>	<u>CASA</u>	<u>Intensive Supervision</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	331,351	0	0
0	0	0	0	0	0
366	0	0	0	0	0
0	0	14,264	0	23,808	41,826
0	0	0	0	0	0
5,101	1,305	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	3,621	2,649
<u>5,467</u>	<u>1,305</u>	<u>14,264</u>	<u>331,351</u>	<u>27,429</u>	<u>44,475</u>
0	1,926	0	0	0	0
0	0	0	189,139	90,377	47,925
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>0</u>	<u>1,926</u>	<u>0</u>	<u>189,139</u>	<u>90,377</u>	<u>47,925</u>
<u>5,467</u>	<u>(621)</u>	<u>14,264</u>	<u>142,212</u>	<u>(62,948)</u>	<u>(3,450)</u>
0	0	0	0	69,718	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>69,718</u>	<u>0</u>
5,467	(621)	14,264	142,212	6,770	(3,450)
<u>131</u>	<u>2,260</u>	<u>0</u>	<u>272,113</u>	<u>15,748</u>	<u>19,730</u>
<u>\$5,598</u>	<u>\$1,639</u>	<u>\$14,264</u>	<u>\$414,325</u>	<u>\$22,518</u>	<u>\$16,280</u>

(Continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2003*

	Care and Custody	Volunteer Guardianship	Court Technology	911 Program
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0		0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	214,661	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions/Donations	0	0	0	0
Other	10,787	0	0	81
<i>Total Revenues</i>	225,448	0	0	81
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	270,353	15,000	16,037	0
Public Safety	0	0	0	268,476
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
Other	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	270,353	15,000	16,037	268,476
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,905)	(15,000)	(16,037)	(268,395)
Other Financing Sources (Uses):				
Transfers In	0	10,000	22,165	0
Transfers Out	(96,637)	0	0	(250,000)
<i>Total Other Financing Sources (Uses)</i>	(96,637)	10,000	22,165	(250,000)
<i>Net Change in Fund Balances</i>	(141,542)	(5,000)	6,128	(518,395)
<i>Fund Balances (Deficit) at Beginning of Year</i>	651,803	7,585	0	2,169,857
<i>Fund Balances (Deficit) at End of Year</i>	\$510,261	\$2,585	\$6,128	\$1,651,462

<u>800 System Communication</u>	<u>Youth Center</u>	<u>DARE Grant</u>	<u>Motor Vehicle License</u>	<u>Ditch Maintenance</u>	<u>Mental Health</u>
\$0	\$0	\$0	\$0	\$0	\$1,267,468
0	0	0	0	0	0
0	0	0	423,903	0	0
0	0	0	103,458	0	0
0	0	0	0	0	0
0	0	0	62,000	0	0
0	9,615	86,968	4,474,867	0	3,458,156
0	0	0	0	480	0
0	0	0	8,521	0	0
0	0	0	0	0	0
0	0	0	0	0	0
132,655	8,574	325	14,534	0	65,811
<u>132,655</u>	<u>18,189</u>	<u>87,293</u>	<u>5,087,283</u>	<u>480</u>	<u>4,791,435</u>
0	0	0	0	0	0
0	0	0	0	0	0
163,293	440,555	87,264	0	0	0
0	0	0	5,711,512	432	0
0	0	0	0	0	4,771,242
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>163,293</u>	<u>440,555</u>	<u>87,264</u>	<u>5,711,512</u>	<u>432</u>	<u>4,771,242</u>
<u>(30,638)</u>	<u>(422,366)</u>	<u>29</u>	<u>(624,229)</u>	<u>48</u>	<u>20,193</u>
42,750	443,079	3,990	984,829	0	0
0	0	0	(246,498)	0	0
<u>42,750</u>	<u>443,079</u>	<u>3,990</u>	<u>738,331</u>	<u>0</u>	<u>0</u>
12,112	20,713	4,019	114,102	48	20,193
<u>68,216</u>	<u>69,238</u>	<u>33,151</u>	<u>822,437</u>	<u>2,989</u>	<u>1,440,037</u>
<u>\$80,328</u>	<u>\$89,951</u>	<u>\$37,170</u>	<u>\$936,539</u>	<u>\$3,037</u>	<u>\$1,460,230</u>

(Continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2003*

	<u>Dog and Kennel</u>	<u>Clean Water Act</u>	<u>Children's Services Levy</u>	<u>M. R. Residential Services</u>
Revenues:				
Property and Other Taxes	\$0	\$0	\$790,323	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	8,541	0	0	0
Licenses and Permits	142,844	0	0	0
Fines and Forfeitures	13,766	0	0	0
Intergovernmental	0	5,406	1,461,578	626,845
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions/Donations	0	0	0	0
Other	18,164	0	69,330	171,550
<i>Total Revenues</i>	<u>183,315</u>	<u>5,406</u>	<u>2,321,231</u>	<u>798,395</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	161,955	5,477	0	0
Human Services	0	0	1,594,549	1,272,406
Economic Development and Assistance	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>161,955</u>	<u>5,477</u>	<u>1,594,549</u>	<u>1,272,406</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>21,360</u>	<u>(71)</u>	<u>726,682</u>	<u>(474,011)</u>
Other Financing Sources (Uses):				
Transfers In	0	0	0	600,000
Transfers Out	0	0	(688,672)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(688,672)</u>	<u>600,000</u>
<i>Net Change in Fund Balances</i>	21,360	(71)	38,010	125,989
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>46,089</u>	<u>72</u>	<u>463,684</u>	<u>137,739</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$67,449</u>	<u>\$1</u>	<u>\$501,694</u>	<u>\$263,728</u>

<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>	<u>County Home</u>	<u>Medicaid Risk</u>	<u>Revolving Loan</u>
\$0	\$0	\$1,679,990	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
288,019	542,517	0	210,001	0	0
0	0	0	0	0	0
0	0	0	0	0	0
624,511	397,816	352,651	0	1,671	0
0	0	0	0	0	0
0	0	0	0	0	123,260
0	0	0	0	0	0
0	0	0	0	0	0
120,014	0	148,585	3,837	0	5,440
<u>1,032,544</u>	<u>940,333</u>	<u>2,181,226</u>	<u>213,838</u>	<u>1,671</u>	<u>128,700</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
863,496	968,859	2,906,457	552,255	0	0
0	0	0	0	0	11,173
0	0	0	0	0	0
0	0	0	0	0	0
<u>863,496</u>	<u>968,859</u>	<u>2,906,457</u>	<u>552,255</u>	<u>0</u>	<u>11,173</u>
<u>169,048</u>	<u>(28,526)</u>	<u>(725,231)</u>	<u>(338,417)</u>	<u>1,671</u>	<u>117,527</u>
0	45,543	0	343,026	0	8,759
0	0	(296,600)	0	0	(98,000)
<u>0</u>	<u>45,543</u>	<u>(296,600)</u>	<u>343,026</u>	<u>0</u>	<u>(89,241)</u>
169,048	17,017	(1,021,831)	4,609	1,671	28,286
<u>162,474</u>	<u>(85,989)</u>	<u>2,434,586</u>	<u>50,740</u>	<u>0</u>	<u>3,919,999</u>
<u>\$331,522</u>	<u>(\$68,972)</u>	<u>\$1,412,755</u>	<u>\$55,349</u>	<u>\$1,671</u>	<u>\$3,948,285</u>

(Continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2003*

	Farmland Preservation	Municipal Road Tax	Other Public Safety Funds	Totals
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$3,737,781
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	70,771	0	494,674
Charges for Services	0	0	10,030	3,044,455
Licenses and Permits	0	0	19,036	161,880
Fines and Forfeitures	0	0	6,026	82,158
Intergovernmental	0	0	217,138	12,180,937
Special Assessments	0	0	0	480
Interest	0	0	0	138,187
Rentals	0	0	0	0
Contributions/Donations	0	0	0	0
Other	1,258	0	81,288	867,914
<i>Total Revenues</i>	<u>1,258</u>	<u>70,771</u>	<u>333,518</u>	<u>20,708,466</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,662,927
Judicial	0	0	0	628,831
Public Safety	0	0	299,994	1,259,582
Public Works	0	0	0	5,711,944
Health	0	0	0	4,938,674
Human Services	0	0	0	8,158,022
Economic Development and Assistance	22,678	0	0	33,851
Other	0	0	0	0
Intergovernmental	0	36,540	0	36,540
<i>Total Expenditures</i>	<u>22,678</u>	<u>36,540</u>	<u>299,994</u>	<u>22,430,371</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,420)</u>	<u>34,231</u>	<u>33,524</u>	<u>(1,721,905)</u>
Other Financing Sources (Uses):				
Transfers In	0	0	72,693	2,706,502
Transfers Out	0	0	(38,487)	(1,714,894)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>34,206</u>	<u>991,608</u>
<i>Net Change in Fund Balances</i>	(21,420)	34,231	67,730	(730,297)
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>68,987</u>	<u>134,158</u>	<u>256,874</u>	<u>14,583,083</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$47,567</u>	<u>\$168,389</u>	<u>\$324,604</u>	<u>\$13,852,786</u>



Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003*

	Computerization	Road and Bridge	Permanent Improvement
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$142,945	\$659,149	\$125,337
Accrued Interest	0	0	0
Accounts Receivable	2,081	0	0
Intergovernmental Receivable	0	155,351	0
Property Taxes Receivable	0	2,845,600	0
<i>Total Assets</i>	\$145,026	\$3,660,100	\$125,337
Liabilities:			
Accounts Payable	\$0	\$0	\$4,075
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	3,000,951	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	0	3,000,951	4,075
Fund Balances:			
Reserved for Encumbrances	5,732	159,669	11,584
Unreserved (Deficit)	139,294	499,480	109,678
<i>Total Fund Balances (Deficit)</i>	145,026	659,149	121,262
<i>Total Liabilities and Fund Balances</i>	\$145,026	\$3,660,100	\$125,337

<u>Construction</u>	<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Totals</u>
\$3,728,154	\$80,532	\$2,213	\$33,197	\$4,771,527
913	0	0	30	943
0	1,256	0	0	3,337
0	0	1,192,868	0	1,348,219
0	0	0	0	2,845,600
<u>\$3,729,067</u>	<u>\$81,788</u>	<u>\$1,195,081</u>	<u>\$33,227</u>	<u>\$8,969,626</u>
\$12,885	\$0	\$0	\$0	\$16,960
211,486	0	6,410	0	217,896
225,000	0	0	0	225,000
0	0	1,153,190	0	4,154,141
31,712	0	0	0	31,712
4,975,000	0	0	0	4,975,000
<u>5,456,083</u>	<u>0</u>	<u>1,159,600</u>	<u>0</u>	<u>9,620,709</u>
526,989	0	24,654	2,000	730,628
(2,254,005)	81,788	10,827	31,227	(1,381,711)
<u>(1,727,016)</u>	<u>81,788</u>	<u>35,481</u>	<u>33,227</u>	<u>(651,083)</u>
<u>\$3,729,067</u>	<u>\$81,788</u>	<u>\$1,195,081</u>	<u>\$33,227</u>	<u>\$8,969,626</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003*

	Computerization	Road and Bridge	Permanent Improvement
Revenues:			
Property and Other Taxes	\$0	\$2,807,734	\$0
Charges for Services	86,916	0	0
Intergovernmental	0	4,089,211	0
Interest	0	0	0
Other	6,178	369,418	2,298
<i>Total Revenues</i>	93,094	7,266,363	2,298
Expenditures:			
Capital Outlay	66,042	6,522,373	109,279
Debt Service:			
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	66,042	6,522,373	109,279
<i>Excess of Revenues Over (Under) Expenditures</i>	27,052	743,990	(106,981)
Other Financing Sources (Uses):			
Transfers In	0	0	57,500
Transfers Out	0	(910,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(910,000)	57,500
<i>Net Change in Fund Balances</i>	27,052	(166,010)	(49,481)
<i>Fund Balances (Deficit) at Beginning of Year</i>	117,974	825,159	170,743
<i>Fund Balances (Deficit) at End of Year</i>	\$145,026	\$659,149	\$121,262

<u>Construction</u>	<u>Water Construction</u>	<u>Community Development Block Grant</u>	<u>HUD Housing</u>	<u>Transportation Capital Grant</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$2,807,734
0	0	0	0	0	86,916
0	486	489,119	0	195,971	4,774,787
20,966	1,452	0	405	0	22,823
1,900	1,256	0	36,092	0	417,142
<u>22,866</u>	<u>3,194</u>	<u>489,119</u>	<u>36,497</u>	<u>195,971</u>	<u>8,109,402</u>
1,671,794	0	588,574	31,955	202,963	9,192,980
66,469	0	0	0	0	66,469
<u>1,738,263</u>	<u>0</u>	<u>588,574</u>	<u>31,955</u>	<u>202,963</u>	<u>9,259,449</u>
<u>(1,715,397)</u>	<u>3,194</u>	<u>(99,455)</u>	<u>4,542</u>	<u>(6,992)</u>	<u>(1,150,047)</u>
432,913	0	40,000	0	0	530,413
(2,170)	(48,899)	0	(1,950)	0	(963,019)
<u>430,743</u>	<u>(48,899)</u>	<u>40,000</u>	<u>(1,950)</u>	<u>0</u>	<u>(432,606)</u>
(1,284,654)	(45,705)	(59,455)	2,592	(6,992)	(1,582,653)
<u>(442,362)</u>	<u>127,493</u>	<u>94,936</u>	<u>30,635</u>	<u>6,992</u>	<u>931,570</u>
<u>(\$1,727,016)</u>	<u>\$81,788</u>	<u>\$35,481</u>	<u>\$33,227</u>	<u>\$0</u>	<u>(\$651,083)</u>

Combining Statements – Fiduciary Funds

Agency Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Combining Statements – Fiduciary Funds (Continued)

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

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

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

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

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

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

Other Agency Funds

Law Enforcement Trust - Prosecutor

Law Library

Real Estate Tax Escrow

Sheriff's Narcotics

Township Gas

Undivided Estate Tax

Undivided Local Government Revenue Assistance

Undivided Public Housing

Law Enforcement Trust - Sheriff

Over/Double

Sheriff's Inmate

Telephone Rotary

Undivided Cigarette Tax

Undivided Intangible Tax

Undivided Manufactured Home Tax

Undivided Forfeited Land

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,214,594	\$2,377,022	\$2,245,806	\$1,345,810
Property Taxes Receivable	367,600	367,300	367,600	367,300
Total Assets	\$1,582,194	\$2,744,322	\$2,613,406	\$1,713,110
Liabilities:				
Undistributed Monies	\$1,582,194	\$2,376,722	\$2,245,806	\$1,713,110
Total Liabilities	\$1,582,194	\$2,376,722	\$2,245,806	\$1,713,110
Park Board				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,314,848	\$11,607,780	\$13,644,536	\$3,278,092
Cash and Cash Equivalents In Segregated Accounts	0	1,826	1,252	574
Property Taxes Receivable	6,028,400	6,068,700	6,028,400	6,068,700
Total Assets	\$11,343,248	\$17,678,306	\$19,674,188	\$9,347,366
Liabilities:				
Undistributed Monies	\$11,343,248	\$11,649,906	\$13,645,788	\$9,347,366
Total Liabilities	\$11,343,248	\$11,649,906	\$13,645,788	\$9,347,366
Family First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$445,105	\$1,273,575	\$1,383,175	\$335,505
Total Assets	\$445,105	\$1,273,575	\$1,383,175	\$335,505
Liabilities:				
Undistributed Monies	\$445,105	\$1,273,575	\$1,383,175	\$335,505
Total Liabilities	\$445,105	\$1,273,575	\$1,383,175	\$335,505
Emergency Management Agency				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$78,800	\$207,420	\$201,385	\$84,835
Total Assets	\$78,800	\$207,420	\$201,385	\$84,835
Liabilities:				
Undistributed Monies	\$78,800	\$207,420	\$201,385	\$84,835
Total Liabilities	\$78,800	\$207,420	\$201,385	\$84,835

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$29,774	\$240,327	\$222,074	\$48,027
Total Assets	\$29,774	\$240,327	\$222,074	\$48,027
Liabilities:				
Undistributed Monies	\$29,774	\$240,327	\$222,074	\$48,027
Total Liabilities	\$29,774	\$240,327	\$222,074	\$48,027
Geauga/Trumbull Solid Waste District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,283,912	\$1,382,414	\$1,511,550	\$1,154,776
Cash and Cash Equivalents In Segregated Accounts	0	1,197,134	1,141,078	56,056
Total Assets	\$1,283,912	\$2,579,548	\$2,652,628	\$1,210,832
Liabilities:				
Undistributed Monies	\$1,283,912	\$2,579,548	\$2,652,628	\$1,210,832
Total Liabilities	\$1,283,912	\$2,579,548	\$2,652,628	\$1,210,832
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$7,211	\$268,052	\$264,746	\$10,517
Total Assets	\$7,211	\$268,052	\$264,746	\$10,517
Liabilities:				
Due to Others	\$7,211	\$268,052	\$264,746	\$10,517
Total Liabilities	\$7,211	\$268,052	\$264,746	\$10,517
Building Standards Assessment				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$446	\$3,186	\$3,376	\$256
Total Assets	\$446	\$3,186	\$3,376	\$256
Liabilities:				
Undistributed Monies	\$446	\$3,186	\$3,376	\$256
Total Liabilities	\$446	\$3,186	\$3,376	\$256

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Court Agency				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$321,304	\$2,739,125	\$2,322,007	\$738,422
Total Assets	\$321,304	\$2,739,125	\$2,322,007	\$738,422
Liabilities:				
Undistributed Monies	\$321,304	\$2,739,125	\$2,322,007	\$738,422
Total Liabilities	\$321,304	\$2,739,125	\$2,322,007	\$738,422
Emergency Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$62,526	\$29,657	\$11,525	\$80,658
Total Assets	\$62,526	\$29,657	\$11,525	\$80,658
Liabilities:				
Due to Others	\$62,526	\$29,657	\$11,525	\$80,658
Total Liabilities	\$62,526	\$29,657	\$11,525	\$80,658
Hotel/Motel Excise Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$8,989	\$60,447	\$60,308	\$9,128
Total Assets	\$8,989	\$60,447	\$60,308	\$9,128
Liabilities:				
Intergovernmental Payable	\$8,989	\$60,447	\$60,308	\$9,128
Total Liabilities	\$8,989	\$60,447	\$60,308	\$9,128
Law Enforcement Trust - Prosecutor				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$33,496	\$3,804	\$1,871	\$35,429
Total Assets	\$33,496	\$3,804	\$1,871	\$35,429
Liabilities:				
Intergovernmental Payable	\$33,496	\$3,804	\$1,871	\$35,429
Total Liabilities	\$33,496	\$3,804	\$1,871	\$35,429

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Law Enforcement Trust - Sheriff				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,512	\$3,215	\$3,215	\$5,512
Cash and Cash Equivalents In Segregated Accounts	140,960	50,119	91,407	99,672
Total Assets	\$146,472	\$53,334	\$94,622	\$105,184
Liabilities:				
Intergovernmental Payable	\$146,472	\$53,334	\$94,622	\$105,184
Total Liabilities	\$146,472	\$53,334	\$94,622	\$105,184
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$150,882	\$148,822	\$2,060
Total Assets	\$0	\$150,882	\$148,822	\$2,060
Liabilities:				
Intergovernmental Payable	\$0	\$150,882	\$148,822	\$2,060
Total Liabilities	\$0	\$150,882	\$148,822	\$2,060
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,795	\$2,425	\$370
Total Assets	\$0	\$2,795	\$2,425	\$370
Liabilities:				
Intergovernmental Payable	\$0	\$2,795	\$2,425	\$370
Total Liabilities	\$0	\$2,795	\$2,425	\$370
Over/Double				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$81,145	\$36,821,380	\$36,808,206	\$94,319
Total Assets	\$81,145	\$36,821,380	\$36,808,206	\$94,319
Liabilities:				
Due to Others	\$81,145	\$36,821,380	\$36,808,206	\$94,319
Total Liabilities	\$81,145	\$36,821,380	\$36,808,206	\$94,319

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$161,292	\$48,606,330	\$48,672,716	\$94,906
Total Assets	\$161,292	\$48,606,330	\$48,672,716	\$94,906
Liabilities:				
Payroll Withholdings	\$161,292	\$48,606,330	\$48,672,716	\$94,906
Total Liabilities	\$161,292	\$48,606,330	\$48,672,716	\$94,906
Real Estate Tax Escrow				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$338,703	\$2,622,662	\$2,551,837	\$409,528
Total Assets	\$338,703	\$2,622,662	\$2,551,837	\$409,528
Liabilities:				
Undistributed Monies	\$338,703	\$2,622,662	\$2,551,837	\$409,528
Total Liabilities	\$338,703	\$2,622,662	\$2,551,837	\$409,528
Sheriff's Civil				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$110,943	\$3,337,044	\$3,072,513	\$375,474
Total Assets	\$110,943	\$3,337,044	\$3,072,513	\$375,474
Liabilities:				
Undistributed Monies	\$110,943	\$3,337,044	\$3,072,513	\$375,474
Total Liabilities	\$110,943	\$3,337,044	\$3,072,513	\$375,474
Sheriff's Inmate				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$936	\$57,873	\$54,994	\$3,815
Totals Assets	\$936	\$57,873	\$54,994	\$3,815
Liabilities:				
Undistributed Monies	\$936	\$57,873	\$54,994	\$3,815
Total Liabilities	\$936	\$57,873	\$54,994	\$3,815

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Sheriff's Narcotics				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	\$4	\$0	\$0	\$4
Totals Assets	<u>\$4</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4</u>
Liabilities:				
Undistributed Monies	\$4	\$0	\$0	\$4
Total Liabilities	<u>\$4</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4</u>
Telephone Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$132,161	\$132,161	\$0
Totals Assets	<u>\$0</u>	<u>\$132,161</u>	<u>\$132,161</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$0	\$132,161	\$132,161	\$0
Total Liabilities	<u>\$0</u>	<u>\$132,161</u>	<u>\$132,161</u>	<u>\$0</u>
Township Gas				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$902,776	\$902,776	\$0
Total Assets	<u>\$0</u>	<u>\$902,776</u>	<u>\$902,776</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payable	\$0	\$902,776	\$902,776	\$0
Total Liabilities	<u>\$0</u>	<u>\$902,776</u>	<u>\$902,776</u>	<u>\$0</u>
Undivided Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$678	\$3,070	\$2,508	\$1,240
Total Assets	<u>\$678</u>	<u>\$3,070</u>	<u>\$2,508</u>	<u>\$1,240</u>
Liabilities:				
Intergovernmental Payable	\$678	\$3,070	\$2,508	\$1,240
Total Liabilities	<u>\$678</u>	<u>\$3,070</u>	<u>\$2,508</u>	<u>\$1,240</u>

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Undivided Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,088,354	\$4,157,956	\$3,245,093	\$2,001,217
Total Assets	\$1,088,354	\$4,157,956	\$3,245,093	\$2,001,217
Liabilities:				
Intergovernmental Payable	\$1,088,354	\$4,157,956	\$3,245,093	\$2,001,217
Total Liabilities	\$1,088,354	\$4,157,956	\$3,245,093	\$2,001,217
Undivided Intangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$2,008	\$0	\$0	\$2,008
Total Assets	\$2,008	\$0	\$0	\$2,008
Liabilities:				
Intergovernmental Payable	\$2,008	\$0	\$0	\$2,008
Total Liabilities	\$2,008	\$0	\$0	\$2,008
Undivided Library and Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$10	\$3,830,721	\$3,830,721	\$10
Total Assets	\$10	\$3,830,721	\$3,830,721	\$10
Liabilities:				
Intergovernmental Payable	\$10	\$3,830,721	\$3,830,721	\$10
Total Liabilities	\$10	\$3,830,721	\$3,830,721	\$10
Undivided Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,444,437	\$2,444,437	\$0
Total Assets	\$0	\$2,444,437	\$2,444,437	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$2,444,437	\$2,444,437	\$0
Total Liabilities	\$0	\$2,444,437	\$2,444,437	\$0

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Undivided Local Government Revenue Assistance				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$751,453	\$751,453	\$0
Total Assets	\$0	\$751,453	\$751,453	\$0
Liabilities:				
Intergovernmental Payable	\$0	\$751,453	\$751,453	\$0
Total Liabilities	\$0	\$751,453	\$751,453	\$0
Undivided Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$59,999	\$423,388	\$411,364	\$72,023
Total Assets	\$59,999	\$423,388	\$411,364	\$72,023
Liabilities				
Undistributed Monies	\$59,999	\$423,388	\$411,364	\$72,023
Total Liabilities	\$59,999	\$423,388	\$411,364	\$72,023
Undivided Public Housing				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$22,177	\$22,177	\$28,975
Total Assets	\$28,975	\$22,177	\$22,177	\$28,975
Liabilities				
Undistributed Monies	\$28,975	\$22,177	\$22,177	\$28,975
Total Liabilities	\$28,975	\$22,177	\$22,177	\$28,975
Undivided Tangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$206,274	\$15,689,385	\$15,471,737	\$423,922
Property Taxes Receivable	14,636,148	16,457,867	14,636,148	16,457,867
Total Assets	\$14,842,422	\$32,147,252	\$30,107,885	\$16,881,789
Liabilities:				
Intergovernmental Payable	\$14,842,422	\$17,511,104	\$15,471,737	\$16,881,789
Total Liabilities	\$14,842,422	\$17,511,104	\$15,471,737	\$16,881,789

(Continued)

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (Continued)
 For the Year Ended December 31, 2003

	Beginning Balance 01/01/2003	Additions	Deletions	Ending Balance 12/31/2003
Undivided Real Estate				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,042,572	\$116,343,567	\$116,073,249	\$5,312,890
Receivables				
Property Taxes	172,994,437	120,026,263	172,994,437	120,026,263
Special Assessments	6,071,153	5,806,839	6,071,153	5,806,839
Total Assets	\$184,108,162	\$242,176,669	\$295,138,839	\$131,145,992
Liabilities:				
Intergovernmental Payable	\$184,108,162	\$63,111,079	\$116,073,249	\$131,145,992
Total Liabilities	\$184,108,162	\$63,111,079	\$116,073,249	\$131,145,992
Undivided Forfeited Land				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,920	\$0	\$7,920
Total Assets	\$0	\$7,920	\$0	\$7,920
Liabilities:				
Intergovernmental Payable	\$0	\$7,920	\$0	\$7,920
Total Liabilities	\$0	\$7,920	\$0	\$7,920
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$15,454,516	\$250,098,103	\$250,758,632	\$14,793,987
Cash and Cash Equivalents In Segregated Accounts	614,854	7,654,977	6,949,868	1,319,963
Receivables:				
Property Taxes	194,026,585	142,920,130	194,026,585	142,920,130
Special Assessments	6,071,153	5,806,839	6,071,153	5,806,839
Total Assets	\$216,167,108	\$406,480,049	\$457,806,238	\$164,840,919
Liabilities:				
Intergovernmental Payable	\$200,230,591	\$92,991,778	\$143,030,022	\$150,192,347
Undistributed Monies	15,624,343	27,665,114	28,921,285	14,368,172
Due to Others	150,882	37,119,089	37,084,477	185,494
Payroll Withholdings	161,292	48,606,330	48,672,716	94,906
Total Liabilities	\$216,167,108	\$206,382,311	\$257,708,500	\$164,840,919

**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual**

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$6,001,400	\$6,738,748	\$6,784,560	\$45,812
Sales Tax	4,100,000	4,697,304	4,697,304	0
Charges for Services	2,802,650	3,135,060	3,226,606	91,546
Licenses and Permits	8,300	8,958	9,114	156
Fines and Forfeitures	157,000	144,500	144,883	383
Intergovernmental	2,092,643	2,218,695	2,265,355	46,660
Interest	1,050,000	940,962	956,462	15,500
Rentals	100,000	214,794	217,764	2,970
Contributions/Donations	500	25	25	0
Other	552,700	598,224	602,009	3,785
Total Revenues	16,865,193	18,697,270	18,904,082	206,812
Expenditures:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	584,024	570,746	537,029	33,717
Materials and Supplies	7,144	7,144	5,016	2,128
Contract Services	658	658	0	658
Other	167,932	164,211	156,947	7,264
Capital Outlay	0	1,400	646	754
Microfilm Board				
Personal Services	152,052	147,807	147,380	427
Materials and Supplies	3,571	5,536	5,401	135
Other	5,660	5,994	5,966	28
Capital Outlay	4,162	6,108	6,108	0
Auditor				
Personal Services	417,324	415,067	411,088	3,979
Materials and Supplies	6,533	6,533	3,252	3,281
Contract Services	31,279	32,279	19,734	12,545
Other	15,108	16,364	11,231	5,133
Treasurer				
Personal Services	212,658	212,652	199,182	13,470
Materials and Supplies	1,222	382	325	57
Contract Services	15,331	16,970	16,889	81
Other	66,177	80,984	65,726	15,258
Capital Outlay	8,867	8,867	8,215	652

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$664,454	\$738,277	\$737,159	\$1,118
Materials and Supplies	1,130	1,130	1,130	0
Contract Services	11,449	11,449	11,449	0
Other	51,286	51,286	51,286	0
Budget Commission				
Materials and Supplies	282	282	75	207
Bureau of Inspection				
Other	65,800	74,750	74,744	6
Planning Commission				
Personal Services	212,595	214,142	214,142	0
Materials and Supplies	931	920	920	0
Other	5,932	5,223	5,222	1
Capital Outlay	0	6,000	5,859	141
Automatic Data Processing Board				
Personal Services	493,722	483,922	468,349	15,573
Materials and Supplies	14,100	14,100	13,966	134
Contract Services	43,484	43,484	40,730	2,754
Other	44,780	48,780	47,503	1,277
Capital Outlay	0	5,800	4,755	1,045
Board of Elections				
Personal Services	448,615	465,615	443,850	21,765
Materials and Supplies	5,264	15,264	14,806	458
Contract Services	91,180	122,663	114,633	8,030
Other	11,468	14,968	14,619	349
Capital Outlay	0	5,000	4,555	445
Maintenance and Operations				
Personal Services	352,848	351,153	345,888	5,265
Materials and Supplies	47,000	39,721	39,701	20
Contract Services	777,917	831,965	822,748	9,217
Other	96,369	64,744	64,743	1
Capital Outlay	23,500	10,050	3,289	6,761

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Personal Services	\$202,127	\$207,255	\$206,900	\$355
Materials and Supplies	12,690	8,105	7,901	204
Other	3,922	3,379	2,658	721
Total General Government Legislative and Executive	5,382,547	5,539,129	5,363,715	175,414
General Government:				
Judicial				
Common Pleas Court				
Personal Services	556,450	601,819	594,954	6,865
Materials and Supplies	3,102	3,300	3,300	0
Contract Services	8,092	8,926	8,926	0
Other	7,153	8,333	5,860	2,473
Capital Outlay	2,700	60	60	0
Jury Commission				
Personal Services	6,283	6,878	6,866	12
Materials and Supplies	423	423	423	0
Contract Services	102	0	0	0
Other	114	125	109	16
Court of Appeals				
Other	52,640	52,640	51,565	1,075
Juvenile Court				
Personal Services	334,719	339,330	332,807	6,523
Materials and Supplies	6,204	7,204	6,126	1,078
Contract Services	50,760	51,300	35,335	15,965
Other	59,040	61,007	56,031	4,976
Capital Outlay	1,880	1,880	1,880	0
Probate Court				
Personal Services	151,721	150,414	145,734	4,680
Materials and Supplies	7,520	8,520	6,115	2,405
Contract Services	3,937	4,937	1,618	3,319
Other	2,444	3,944	3,582	362
Capital Outlay	1,880	1,880	1,001	879

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Probation				
Personal Services	\$65,015	\$70,677	\$70,666	\$11
Materials and Supplies	282	300	300	0
Contract Services	102	0	0	0
Juvenile Probation				
Personal Services	207,460	196,599	194,848	1,751
Materials and Supplies	564	564	330	234
Contract Services	470	470	0	470
Other	4,982	5,532	5,203	329
Capital Outlay	282	282	82	200
Clerk of Courts				
Personal Services	303,724	297,923	292,199	5,724
Materials and Supplies	9,637	17,370	17,293	77
Contract Services	2,331	1,881	1,881	0
Other	4,211	2,720	2,715	5
Municipal Court				
Personal Services	118,404	112,630	106,241	6,389
Other	11,500	17,274	17,274	0
Law Library				
Personal Services	48,539	48,539	45,806	2,733
Public Defender				
Personal Services	191,843	199,794	199,630	164
Materials and Supplies	1,316	1,316	1,316	0
Contract Services	19,886	9,359	9,359	0
Other	5,491	8,491	5,553	2,938
Capital Outlay	771	347	0	347
Total General Government Judicial	2,253,974	2,304,988	2,232,988	72,000
Public Safety				
Detention Home				
Other	254,955	268,285	268,285	0

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner				
Personal Services	\$63,263	\$62,772	\$62,763	\$9
Materials and Supplies	90	38	38	0
Contract Services	35,352	30,057	22,235	7,822
Other	667	572	572	0
Lab and Morgue				
Personal Services	144,215	161,869	161,678	191
Materials and Supplies	604	1,889	1,832	57
Other	26,772	28,767	24,854	3,913
Sheriff				
Personal Services	5,054,481	5,446,003	5,444,696	1,307
Materials and Supplies	183,234	174,157	174,024	133
Contract Services	160,541	647,899	640,549	7,350
Other	20,539	14,107	13,858	249
Capital Outlay	188,988	180,710	180,001	709
Building Department				
Personal Services	325,051	331,946	330,273	1,673
Materials and Supplies	5,076	3,053	2,864	189
Contract Services	41,390	43,590	36,313	7,277
Other	4,893	6,255	4,786	1,469
Capital Outlay	1,839	1,839	0	1,839
Total Public Safety	6,511,950	7,403,808	7,369,621	34,187
Public Works				
Engineer				
Personal Services	124,993	123,299	122,266	1,033
Materials and Supplies	6,742	8,435	7,955	480
Total Public Works	131,735	131,734	130,221	1,513
Human Services				
Veterans Services				
Personal Services	190,103	187,103	172,063	15,040
Other	155,650	160,650	125,821	34,829
Capital Outlay	5,250	5,250	4,636	614
Total Human Services	351,003	353,003	302,520	50,483

(Continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (Continued)
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other				
Bonds for Officials	\$3,000	\$3,000	\$1,298	\$1,702
Insurance	286,500	284,600	266,340	18,260
Contract Services	70,000	70,000	20,685	49,315
Miscellaneous	1,007,158	601,190	321,101	280,089
Miscellaneous - Dues/Membership	41,443	43,343	40,976	2,367
Miscellaneous - Services	352,500	602,500	536,947	65,553
Miscellaneous - Equipment	27,598	27,598	0	27,598
Total Other	<u>1,788,199</u>	<u>1,632,231</u>	<u>1,187,347</u>	<u>444,884</u>
Intergovernmental				
Cooperative Extension Service Grants	243,662	243,662	242,717	945
Soil and Water Grants	97,337	97,337	97,337	0
Other Agriculture Programs Grants	4,757	5,757	5,296	461
Other Health Programs Grants	233,355	233,355	230,534	2,821
Total Intergovernmental	<u>579,111</u>	<u>580,111</u>	<u>575,884</u>	<u>4,227</u>
Total Expenditures	<u>16,998,519</u>	<u>17,945,004</u>	<u>17,162,296</u>	<u>782,708</u>
Excess of Revenues Over (Under) Expenditures	<u>(133,326)</u>	<u>752,266</u>	<u>1,741,786</u>	<u>989,520</u>
Other Financing Sources (Uses):				
Transfers In	475,500	262,045	262,045	0
Transfers Out	(1,488,515)	(1,522,742)	(1,284,356)	238,386
Advances In	0	282,711	282,711	0
Total Other Financing Sources (Uses)	<u>(1,013,015)</u>	<u>(977,986)</u>	<u>(739,600)</u>	<u>238,386</u>
Net Change in Fund Balance	(1,146,341)	(225,720)	1,002,186	1,227,906
Fund Balance at Beginning of Year	1,551,318	1,551,318	1,551,318	0
Unexpended Prior Year Encumbrances	65,875	65,875	65,875	0
Fund Balance at End of Year	<u>\$470,852</u>	<u>\$1,391,473</u>	<u>\$2,619,379</u>	<u>\$1,227,906</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Retardation
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$6,222,307	\$6,276,326	\$6,276,326	\$0
Charges for Services	300,000	300,337	302,152	1,815
Intergovernmental	6,162,008	6,584,553	6,593,724	9,171
Interest	3,000	1,815	1,828	13
Contributions/Donations	30,000	65,972	0	(65,972)
Other	8,000	4,711	80,334	75,623
Total Revenues	<u>12,725,315</u>	<u>13,233,714</u>	<u>13,254,364</u>	<u>20,650</u>
Expenditures:				
Current:				
Human Services				
Personal Services	9,500,000	10,913,567	10,869,185	44,382
Materials and Supplies	325,000	345,891	301,042	44,849
Contract Services	778,082	1,010,949	908,942	102,007
Other	612,000	607,839	548,120	59,719
Capital Outlay	350,000	320,291	310,826	9,465
Total Expenditures	<u>11,565,082</u>	<u>13,198,537</u>	<u>12,938,115</u>	<u>260,422</u>
Excess of Revenues Over Expenditures	<u>1,160,233</u>	<u>35,177</u>	<u>316,249</u>	<u>281,072</u>
Other Financing Sources (Uses):				
Transfers In	160,000	3,009	0	(3,009)
Transfers Out	(1,320,233)	(602,288)	(600,000)	2,288
Total Other Financing Sources (Uses)	<u>(1,160,233)</u>	<u>(599,279)</u>	<u>(600,000)</u>	<u>(721)</u>
Net Change in Fund Balance	0	(564,102)	(283,751)	280,351
Fund Balance at Beginning of Year	1,205,718	1,205,718	1,205,718	0
Unexpended Prior Year Encumbrances	25,819	25,819	25,819	0
Fund Balance at End of Year	<u>\$1,231,537</u>	<u>\$667,435</u>	<u>\$947,786</u>	<u>\$280,351</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$3,324,742	\$3,351,948	\$3,347,365	(\$4,583)
Other	30,000	70,309	14,580	(55,729)
Total Revenues	<u>3,354,742</u>	<u>3,422,257</u>	<u>3,361,945</u>	<u>(60,312)</u>
Expenditures:				
Current:				
Human Services				
Personal Services	2,423,827	2,341,375	2,333,641	7,734
Materials and Supplies	68,350	73,350	64,713	8,637
Contract Services	1,011,000	1,335,142	1,234,212	100,930
Other	873,745	736,297	677,165	59,132
Capital Outlay	51,500	56,500	33,568	22,932
Total Expenditures	<u>4,428,422</u>	<u>4,542,664</u>	<u>4,343,299</u>	<u>199,365</u>
Excess of Revenues Under Expenditures	<u>(1,073,680)</u>	<u>(1,120,407)</u>	<u>(981,354)</u>	<u>139,053</u>
Other Financing Sources (Uses):				
Transfers In	2,260,777	783,123	777,684	(5,439)
Transfers Out	(392,000)	(136,346)	(136,313)	33
Total Other Financing Sources (Uses)	<u>1,868,777</u>	<u>646,777</u>	<u>641,371</u>	<u>(5,406)</u>
Net Change in Fund Balance	795,097	(473,630)	(339,983)	133,647
Fund Balance at Beginning of Year	473,631	473,631	473,631	0
Unexpended Prior Year Encumbrances	87,541	87,541	87,541	0
Fund Balance at End of Year	<u>\$1,356,269</u>	<u>\$87,542</u>	<u>\$221,189</u>	<u>\$133,647</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$630,400	\$716,265	\$716,265	\$0
Intergovernmental	84,538	321,791	321,889	98
Special Assessments	300,000	386,049	386,049	0
Interest	100,000	0	4,246	4,246
Total Revenues	1,114,938	1,424,105	1,428,449	4,344
Expenditures:				
Debt Service:				
Bond Retirement				
Principal Retirement	489,028	496,099	496,099	0
Interest and Fiscal Charges	313,513	314,622	314,622	0
Note Retirement				
Principal Retirement	3,575,000	3,475,000	3,475,000	0
Interest and Fiscal Charges	77,225	63,538	63,537	1
Mortgage Revenue Bond				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	8,300	8,300	8,300	0
Total Expenditures	4,468,066	4,362,559	4,362,558	1
Excess of Revenues Under Expenditures	(3,353,128)	(2,938,454)	(2,934,109)	4,345
Other Financing Sources:				
Transfers In	662,470	577,828	577,828	0
Notes Issued	3,375,000	3,175,000	3,175,000	0
Total Other Financing Sources	4,037,470	3,752,828	3,752,828	0
Net Change in Fund Balance	684,342	814,374	818,719	4,345
Fund Balances at Beginning of Year	2,655,265	2,655,265	2,655,265	0
Fund Balances at End of Year	\$3,339,607	\$3,469,639	\$3,473,984	\$4,345

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$3,967,000	\$3,479,727	\$3,865,309	\$385,582
Interest	50,000	43,116	44,434	1,318
Tap-in Fees	0	375,800	375,800	0
Other	600,000	202,001	267,026	65,025
Intergovernmental	38,000	614,407	614,407	0
Total Revenues	4,655,000	4,715,051	5,166,976	451,925
Expenses:				
Personal Services	1,794,775	1,802,655	1,711,567	91,088
Materials and Supplies	264,000	311,000	265,855	45,145
Contract Services	1,510,000	1,717,871	1,585,090	132,781
Other	128,000	125,120	116,022	9,098
Capital Outlay	900,000	874,787	566,906	307,881
Principal Retirement	300,000	300,000	271,437	28,563
Interest and Fiscal Charges	300,000	300,000	245,913	54,087
Total Expenses	5,196,775	5,431,433	4,762,790	668,643
Excess of Revenues Over (Under) Expenses	(541,775)	(716,382)	404,186	1,120,568
Transfers In	250,000	(404,030)	95,970	500,000
Transfers Out	(550,000)	(364,378)	(146,116)	218,262
Net Change in Fund Equity	(841,775)	(1,484,790)	354,040	1,838,830
Fund Equity at Beginning of Year	3,103,295	3,103,295	3,103,295	0
Unexpended Prior Year Encumbrances	128,190	128,190	128,190	0
Fund Equity at End of Year	\$2,389,710	\$1,746,695	\$3,585,525	\$1,838,830

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$460,000	\$357,800	\$402,056	\$44,256
Other	140,000	80,000	89,389	9,389
Total Revenues	<u>600,000</u>	<u>437,800</u>	<u>491,445</u>	<u>53,645</u>
Expenses:				
Personal Services	157,800	157,800	148,917	8,883
Materials and Supplies	50,000	50,000	30,401	19,599
Contract Services	349,630	222,768	181,622	41,146
Other	12,000	12,000	2,651	9,349
Capital Outlay	48,870	175,732	144,394	31,338
Total Expenses	<u>618,300</u>	<u>618,300</u>	<u>507,985</u>	<u>110,315</u>
Net Change in Fund Equity	(18,300)	(180,500)	(16,540)	163,960
Fund Equity at Beginning of Year	390,054	390,054	390,054	0
Unexpended Prior Year Encumbrances	9,194	9,194	9,194	0
Fund Equity at End of Year	<u><u>\$380,948</u></u>	<u><u>\$218,748</u></u>	<u><u>\$382,708</u></u>	<u><u>\$163,960</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Storm Water
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Expenses:				
Personal Services	7,300	12,756	12,694	62
Materials and Supplies	250	250	0	250
Contract Services	16,580	16,580	16,580	0
Other	941	941	635	306
Total Expenses	25,071	30,527	29,909	618
Excess of Revenues Over (Under) Expenses	(25,071)	(30,527)	(29,909)	618
Transfers In	30,571	30,571	30,571	0
Transfers Out	(5,500)	(44)	0	44
Net Change in Fund Equity	0	0	662	662
Fund Equity at Beginning of Year	0	0	0	0
Fund Equity at End of Year	\$0	\$0	\$662	\$662

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$1,000,000	\$1,200,000	\$1,208,888	\$8,888
Other	50,000	9,500	9,421	(79)
Total Revenues	<u>1,050,000</u>	<u>1,209,500</u>	<u>1,218,309</u>	<u>8,809</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	742,031	748,530	705,580	42,950
Materials and Supplies	28,500	28,500	25,816	2,684
Contract Services	553,925	560,520	558,969	1,551
Other	123,825	119,131	114,167	4,964
Capital Outlay	80,000	71,600	68,067	3,533
Total Expenditures	<u>1,528,281</u>	<u>1,528,281</u>	<u>1,472,599</u>	<u>55,682</u>
Net Change in Fund Balance	(478,281)	(318,781)	(254,290)	64,491
Fund Balance at Beginning of Year	883,732	883,732	883,732	0
Unexpended Prior Year Encumbrances	1,535	1,535	1,535	0
Fund Balance at End of Year	<u>\$406,986</u>	<u>\$566,486</u>	<u>\$630,977</u>	<u>\$64,491</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$100,000	\$186,500	\$186,484	(\$16)
Total Revenues	100,000	186,500	186,484	(16)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	105,779	106,383	99,915	6,468
Materials and Supplies	4,000	4,000	3,953	47
Other	34,000	33,396	26,605	6,791
Capital Outlay	10,000	10,000	10,000	0
Total Expenditures	153,779	153,779	140,473	13,306
Net Change in Fund Balance	(53,779)	32,721	46,011	13,290
Fund Balance at Beginning of Year	462,598	462,598	462,598	0
Unexpended Prior Year Encumbrances	196	196	196	0
Fund Balance at End of Year	\$409,015	\$495,515	\$508,805	\$13,290

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$154,900	\$159,217	\$137,856	(\$21,361)
Total Revenues	154,900	159,217	137,856	(21,361)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	154,250	153,550	139,823	13,727
Materials and Supplies	3,000	3,000	2,000	1,000
Contract Services	37,600	38,000	36,101	1,899
Other	13,500	17,300	13,977	3,323
Capital Outlay	7,500	13,000	8,444	4,556
Total Expenditures	215,850	224,850	200,345	24,505
Excess of Revenues Under Expenditures	(60,950)	(65,633)	(62,489)	3,144
Other Financing Sources:				
Transfers In	60,000	59,950	59,950	0
Total Other Financing Sources	60,000	59,950	59,950	0
Net Change in Fund Balance	(950)	(5,683)	(2,539)	3,144
Fund Balance at Beginning of Year	5,682	5,682	5,682	0
Unexpended Prior Year Encumbrances	8,770	8,770	8,770	0
Fund Balance at End of Year	\$13,502	\$8,769	\$11,913	\$3,144

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$92,000	\$151,000	\$155,346	\$4,346
Total Revenues	92,000	151,000	155,346	4,346
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	155,000	175,000	164,234	10,766
Capital Outlay	20,000	35,000	34,272	728
Total Expenditures	175,000	210,000	198,506	11,494
Net Change in Fund Balance	(83,000)	(59,000)	(43,160)	15,840
Fund Balance at Beginning of Year	140,237	140,237	140,237	0
Unexpended Prior Year Encumbrances	3,375	3,375	3,375	0
Fund Balance at End of Year	\$60,612	\$84,612	\$100,452	\$15,840

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Escrow Interest
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$2,500	\$4,875	\$5,101	\$226
Total Revenues	2,500	4,875	5,101	226
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	0	0	0	0
Total Expenditures	0	0	0	0
Net Change in Fund Balance	2,500	4,875	5,101	226
Fund Balance at Beginning of Year	131	131	131	0
Fund Balance at End of Year	\$2,631	\$5,006	\$5,232	\$226

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$0	\$1,305	\$1,305	\$0
Total Revenues	<u>0</u>	<u>1,305</u>	<u>1,305</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	0	500	0	500
Other	2,260	2,760	2,260	500
Total Expenditures	<u>2,260</u>	<u>3,260</u>	<u>2,260</u>	<u>1,000</u>
Net Change in Fund Balance	(2,260)	(1,955)	(955)	1,000
Fund Balance at Beginning of Year	2,260	2,260	2,260	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$305</u></u>	<u><u>\$1,305</u></u>	<u><u>\$1,000</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Help America Vote
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$14,264	\$14,264
Total Revenues	0	0	14,264	14,264
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	0	0	0	0
Total Expenditures	0	0	0	0
Net Change in Fund Balance	0	0	14,264	14,264
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$14,264	\$14,264

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$290,000	\$310,000	\$331,351	\$21,351
Total Revenues	<u>290,000</u>	<u>310,000</u>	<u>331,351</u>	<u>21,351</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	261,702	261,702	249,259	12,443
Materials and Supplies	12,000	12,000	5,153	6,847
Contract Services	750	750	0	750
Other	16,050	16,050	7,158	8,892
Capital Outlay	0	0	0	0
Total Expenditures	<u>290,502</u>	<u>290,502</u>	<u>261,570</u>	<u>28,932</u>
Net Change in Fund Balance	(502)	19,498	69,781	50,283
Fund Balance at Beginning of Year	154,497	154,497	154,497	0
Unexpended Prior Year Encumbrances	1,874	1,874	1,874	0
Fund Balance at End of Year	<u><u>\$155,869</u></u>	<u><u>\$175,869</u></u>	<u><u>\$226,152</u></u>	<u><u>\$50,283</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
CASA
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$23,808	\$23,808	\$23,808	\$0
Other	6,000	3,071	3,071	0
Total Revenues	29,808	26,879	26,879	0
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	88,526	88,526	82,902	5,624
Materials and Supplies	2,000	2,000	1,874	126
Other	8,500	9,250	6,447	2,803
Capital Outlay	500	1,250	500	750
Total Expenditures	99,526	102,026	91,723	10,303
Excess of Revenues Under Expenditures	(69,718)	(75,147)	(64,844)	10,303
Other Financing Sources:				
Transfers In	69,718	69,718	69,718	0
Total Other Financing Sources	69,718	69,718	69,718	0
Net Change in Fund Balance	0	(5,429)	4,874	10,303
Fund Balance at Beginning of Year	16,293	16,293	16,293	0
Unexpended Prior Year Encumbrances	591	591	591	0
Fund Balance at End of Year	\$16,884	\$11,455	\$21,758	\$10,303

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$57,016	\$47,250	\$46,414	(\$836)
Other	2,500	2,500	2,649	149
Total Revenues	59,516	49,750	49,063	(687)
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	52,563	45,453	45,306	147
Materials and Supplies	1,274	1,000	458	542
Contract Services	479	6,018	6,018	0
Other	6,179	5,025	3,290	1,735
Total Expenditures	60,495	57,496	55,072	2,424
Net Change in Fund Balance	(979)	(7,746)	(6,009)	1,737
Fund Balance at Beginning of Year	1,729	1,729	1,729	0
Unexpended Prior Year Encumbrances	6,331	6,331	6,331	0
Fund Balance at End of Year	\$7,081	\$314	\$2,051	\$1,737

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$302,380	\$204,326	\$204,326	\$0
Other	0	10,786	10,787	1
Total Revenues	<u>302,380</u>	<u>215,112</u>	<u>215,113</u>	<u>1</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	149,221	148,809	126,699	22,110
Materials and Supplies	5,700	5,700	3,303	2,397
Contract Services	88,136	188,136	132,598	55,538
Other	9,323	10,332	9,126	1,206
Capital Outlay	0	20,403	16,000	4,403
Total Expenditures	<u>252,380</u>	<u>373,380</u>	<u>287,726</u>	<u>85,654</u>
Excess of Revenues Over (Under) Expenditures	<u>50,000</u>	<u>(158,268)</u>	<u>(72,613)</u>	<u>85,655</u>
Other Financing Uses:				
Transfers Out	(50,000)	(96,637)	(96,637)	0
Total Other Financing Uses	<u>(50,000)</u>	<u>(96,637)</u>	<u>(96,637)</u>	<u>0</u>
Net Change in Fund Balance	0	(254,905)	(169,250)	85,655
Fund Balance at Beginning of Year	640,674	640,674	640,674	0
Unexpended Prior Year Encumbrances	6,448	6,448	6,448	0
Fund Balance at End of Year	<u>\$647,122</u>	<u>\$392,217</u>	<u>\$477,872</u>	<u>\$85,655</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Volunteer Guardianship
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Contract Services	15,000	15,000	15,000	0
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
Other Financing Sources:				
Transfers In	15,000	10,000	10,000	0
Total Other Financing Sources	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Net Change in Fund Balance	0	(5,000)	(5,000)	0
Fund Balance at Beginning of Year	7,585	7,585	7,585	0
Unexpended Prior Year Encumbrances	0	0	0	0
Fund Balance at End of Year	<u><u>\$7,585</u></u>	<u><u>\$2,585</u></u>	<u><u>\$2,585</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Technology
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	12,205	12,205	11,907	298
Materials and Supplies	1,000	1,000	682	318
Other	4,960	4,960	1,006	3,954
Capital Outlay	4,000	4,000	0	4,000
Total Expenditures	<u>22,165</u>	<u>22,165</u>	<u>13,595</u>	<u>8,570</u>
Excess of Revenues Over (Under) Expenditures	<u>(22,165)</u>	<u>(22,165)</u>	<u>(13,595)</u>	<u>8,570</u>
Other Financing Sources:				
Transfers In	22,165	22,165	22,165	0
Total Other Financing Sources	<u>22,165</u>	<u>22,165</u>	<u>22,165</u>	<u>0</u>
Net Change in Fund Balance	0	0	8,570	8,570
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$8,570</u></u>	<u><u>\$8,570</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$5	\$81	\$76
Total Revenues	<u>0</u>	<u>5</u>	<u>81</u>	<u>76</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	123,794	123,793	109,394	14,399
Materials and Supplies	2,500	2,500	1,000	1,500
Contract Services	85,000	250,635	245,837	4,798
Other	73,500	98,834	50,946	47,888
Capital Outlay	175,000	175,000	47,259	127,741
Total Expenditures	<u>459,794</u>	<u>650,762</u>	<u>454,436</u>	<u>196,326</u>
Excess of Revenues Under Expenditures	<u>(459,794)</u>	<u>(650,757)</u>	<u>(454,355)</u>	<u>196,402</u>
Other Financing Uses:				
Transfers Out	(302,000)	(288,789)	(250,000)	38,789
Total Other Financing Uses	<u>(302,000)</u>	<u>(288,789)</u>	<u>(250,000)</u>	<u>38,789</u>
Net Change in Fund Balance	(761,794)	(939,546)	(704,355)	235,191
Fund Balance at Beginning of Year	2,187,127	2,187,127	2,187,127	0
Unexpended Prior Year Encumbrances	10,889	10,889	10,889	0
Fund Balance at End of Year	<u><u>\$1,436,222</u></u>	<u><u>\$1,258,470</u></u>	<u><u>\$1,493,661</u></u>	<u><u>\$235,191</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
800 System Communication
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$107,400	\$116,015	\$132,655	\$16,640
Total Revenues	<u>107,400</u>	<u>116,015</u>	<u>132,655</u>	<u>16,640</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	64,913	61,013	57,375	3,638
Materials and Supplies	700	700	685	15
Contract Services	67,775	86,160	81,118	5,042
Other	51,370	41,371	11,734	29,637
Capital Outlay	15,014	15,014	14,897	117
Total Expenditures	<u>199,772</u>	<u>204,258</u>	<u>165,809</u>	<u>38,449</u>
Excess of Revenues Under Expenditures	<u>(92,372)</u>	<u>(88,243)</u>	<u>(33,154)</u>	<u>55,089</u>
Other Financing Sources:				
Transfers In	42,750	42,750	42,750	0
Total Other Financing Sources	<u>42,750</u>	<u>42,750</u>	<u>42,750</u>	<u>0</u>
Net Change in Fund Balance	(49,622)	(45,493)	9,596	55,089
Fund Balance at Beginning of Year	55,270	55,270	55,270	0
Unexpended Prior Year Encumbrances	16,673	16,673	16,673	0
Fund Balance at End of Year	<u><u>\$22,321</u></u>	<u><u>\$26,450</u></u>	<u><u>\$81,539</u></u>	<u><u>\$55,089</u></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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$15,000	\$9,480	\$9,615	\$135
Other	14,000	7,500	7,890	390
Total Revenues	29,000	16,980	17,505	525
Expenditures:				
Current:				
Public Safety				
Personal Services	408,266	410,041	391,553	18,488
Materials and Supplies	21,000	21,750	20,440	1,310
Contract Services	19,283	21,783	19,454	2,329
Other	6,800	9,752	8,870	882
Capital Outlay	4,000	5,800	4,336	1,464
Total Expenditures	459,349	469,126	444,653	24,473
Excess of Revenues Under Expenditures	(430,349)	(452,146)	(427,148)	24,998
Other Financing Sources:				
Transfers In	380,349	439,958	443,079	3,121
Total Other Financing Sources	380,349	439,958	443,079	3,121
Net Change in Fund Balance	(50,000)	(12,188)	15,931	28,119
Fund Balance at Beginning of Year	81,104	81,104	81,104	0
Unexpended Prior Year Encumbrances	3,715	3,715	3,715	0
Fund Balance at End of Year	\$34,819	\$72,631	\$100,750	\$28,119

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$77,000	\$48,987	\$86,968	\$37,981
Other	0	25	325	300
Total Revenues	<u>77,000</u>	<u>49,012</u>	<u>87,293</u>	<u>38,281</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	100,553	88,904	85,716	3,188
Materials and Supplies	4,250	4,250	4,250	0
Other	320	320	320	0
Total Expenditures	<u>105,123</u>	<u>93,474</u>	<u>90,286</u>	<u>3,188</u>
Excess of Revenues Under Expenditures	<u>(28,123)</u>	<u>(44,462)</u>	<u>(2,993)</u>	<u>41,469</u>
Other Financing Sources:				
Transfers In	13,827	4,690	3,990	(700)
Total Other Financing Sources	<u>13,827</u>	<u>4,690</u>	<u>3,990</u>	<u>(700)</u>
Net Change in Fund Balance	(14,296)	(39,772)	997	40,769
Fund Balance at Beginning of Year	39,804	39,804	39,804	0
Fund Balance at End of Year	<u>\$25,508</u>	<u>\$32</u>	<u>\$40,801</u>	<u>\$40,769</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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$425,000	\$425,000	\$423,191	(\$1,809)
Charges for Services	127,600	100,677	103,458	2,781
Fines and Forfeitures	60,000	53,000	54,372	1,372
Intergovernmental	4,340,000	4,400,000	4,446,612	46,612
Interest	44,000	8,520	8,521	1
Other	3,400	14,501	14,534	33
Total Revenues	<u>5,000,000</u>	<u>5,001,698</u>	<u>5,050,688</u>	<u>48,990</u>
Expenditures:				
Current:				
Public Works				
Personal Services	3,051,765	3,168,154	3,145,963	22,191
Materials and Supplies	585,000	886,000	847,923	38,077
Contract Services	410,000	1,301,168	1,201,016	100,152
Other	704,000	509,369	418,866	90,503
Capital Outlay	242,500	408,500	296,027	112,473
Claims	6,735	4,211	1,413	2,798
Total Expenditures	<u>5,000,000</u>	<u>6,277,402</u>	<u>5,911,208</u>	<u>366,194</u>
Excess of Revenues Under Expenditures	<u>0</u>	<u>(1,275,704)</u>	<u>(860,520)</u>	<u>415,184</u>
Other Financing Sources (Uses):				
Transfers In	0	984,828	984,829	1
Transfers Out	0	(246,498)	(246,498)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>738,330</u>	<u>738,331</u>	<u>1</u>
Net Change in Fund Balance	0	(537,374)	(122,189)	415,185
Fund Balance at Beginning of Year	554,887	554,887	554,887	0
Unexpended Prior Year Encumbrances	607	607	607	0
Fund Balance at End of Year	<u>\$555,494</u>	<u>\$18,120</u>	<u>\$433,305</u>	<u>\$415,185</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Ditch Maintenance
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$500	\$500	\$480	(\$20)
Total Revenues	<u>500</u>	<u>500</u>	<u>480</u>	<u>(20)</u>
Expenditures:				
Current:				
Public Works				
Contract Services	3,489	3,489	432	3,057
Total Expenditures	<u>3,489</u>	<u>3,489</u>	<u>432</u>	<u>3,057</u>
Net Change in Fund Balance	(2,989)	(2,989)	48	3,037
Fund Balance at Beginning of Year	2,989	2,989	2,989	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,037</u></u>	<u><u>\$3,037</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Health
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$1,226,407	\$1,267,469	\$1,267,468	(\$1)
Intergovernmental	3,282,798	3,260,035	3,443,356	183,321
Other	134,500	49,716	54,767	5,051
Total Revenues	<u>4,643,705</u>	<u>4,577,220</u>	<u>4,765,591</u>	<u>188,371</u>
Expenditures:				
Current:				
Health				
Personal Services	374,969	335,369	329,572	5,797
Materials and Supplies	7,500	7,500	7,500	0
Contract Services	4,193,236	4,663,836	4,636,061	27,775
Other	61,000	56,000	48,054	7,946
Capital Outlay	7,000	7,000	4,530	2,470
Total Expenditures	<u>4,643,705</u>	<u>5,069,705</u>	<u>5,025,717</u>	<u>43,988</u>
Net Change in Fund Balance	0	(492,485)	(260,126)	232,359
Fund Balance at Beginning of Year	1,258,161	1,258,161	1,258,161	0
Unexpended Prior Year Encumbrances	151,621	151,621	151,621	0
Fund Balance at End of Year	<u>\$1,409,782</u>	<u>\$917,297</u>	<u>\$1,149,656</u>	<u>\$232,359</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Dog and Kennel
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$10,500	\$8,000	\$8,541	\$541
Licenses and Permits	150,000	142,000	142,844	844
Fines and Forfeitures	18,050	14,200	13,752	(448)
Other	9,000	15,710	18,164	2,454
Total Revenues	<u>187,550</u>	<u>179,910</u>	<u>183,301</u>	<u>3,391</u>
Expenditures:				
Current:				
Health				
Personal Services	167,599	157,599	137,070	20,529
Materials and Supplies	19,500	20,500	10,136	10,364
Contract Services	4,000	4,000	2,141	1,859
Other	13,000	17,000	10,933	6,067
Capital Outlay	1,300	6,300	4,298	2,002
Claims	800	800	0	800
Total Expenditures	<u>206,199</u>	<u>206,199</u>	<u>164,578</u>	<u>41,621</u>
Net Change in Fund Balance	(18,649)	(26,289)	18,723	45,012
Fund Balance at Beginning of Year	49,233	49,233	49,233	0
Unexpended Prior Year Encumbrances	56	56	56	0
Fund Balance at End of Year	<u>\$30,640</u>	<u>\$23,000</u>	<u>\$68,012</u>	<u>\$45,012</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Clean Water Act
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$11,240	\$5,406	\$5,406	\$0
Total Revenues	<u>11,240</u>	<u>5,406</u>	<u>5,406</u>	<u>0</u>
Expenditures:				
Current:				
Health				
Contract Services	11,240	5,477	5,477	0
Total Expenditures	<u>11,240</u>	<u>5,477</u>	<u>5,477</u>	<u>0</u>
Net Change in Fund Balance	0	(71)	(71)	0
Fund Balance at Beginning of Year	72	72	72	0
Fund Balance at End of Year	<u><u>\$72</u></u>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Children's Services Levy
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$756,000	\$781,681	\$790,323	\$8,642
Intergovernmental	1,440,612	1,416,421	1,588,655	172,234
Other	48,000	66,492	69,330	2,838
Total Revenues	<u>2,244,612</u>	<u>2,264,594</u>	<u>2,448,308</u>	<u>183,714</u>
Expenditures:				
Current:				
Human Services				
Personal Services	0	104	104	0
Contract Services	788,700	1,540,794	1,401,863	138,931
Other	41,600	116,600	114,036	2,564
Grants	187,460	207,356	192,698	14,658
Total Expenditures	<u>1,017,760</u>	<u>1,864,854</u>	<u>1,708,701</u>	<u>156,153</u>
Excess of Revenues Over Expenditures	<u>1,226,852</u>	<u>399,740</u>	<u>739,607</u>	<u>339,867</u>
Other Financing Sources (Uses):				
Transfers In	500,000	0	0	0
Transfers Out	(1,794,131)	(638,972)	(688,672)	(49,700)
Total Other Financing Sources (Uses)	<u>(1,294,131)</u>	<u>(638,972)</u>	<u>(688,672)</u>	<u>(49,700)</u>
Net Change in Fund Balance	(67,279)	(239,232)	50,935	290,167
Fund Balance at Beginning of Year	239,233	239,233	239,233	0
Unexpended Prior Year Encumbrances	68,579	68,579	68,579	0
Fund Balance at End of Year	<u>\$240,533</u>	<u>\$68,580</u>	<u>\$358,747</u>	<u>\$290,167</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
M. R. Residential Services
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$800,000	\$494,292	\$626,845	\$132,553
Other	83,000	127,682	171,550	43,868
Total Revenues	<u>883,000</u>	<u>621,974</u>	<u>798,395</u>	<u>176,421</u>
Expenditures:				
Current:				
Human Services				
Contract Services	1,283,000	1,244,742	1,221,913	22,829
Total Expenditures	<u>1,283,000</u>	<u>1,244,742</u>	<u>1,221,913</u>	<u>22,829</u>
Excess of Revenues Under Expenditures	<u>(400,000)</u>	<u>(622,768)</u>	<u>(423,518)</u>	<u>199,250</u>
Other Financing Sources:				
Transfers In	400,000	600,000	600,000	0
Total Other Financing Sources	<u>400,000</u>	<u>600,000</u>	<u>600,000</u>	<u>0</u>
Net Change in Fund Balance	0	(22,768)	176,482	199,250
Fund Balance at Beginning of Year	84,741	84,741	84,741	0
Unexpended Prior Year Encumbrances	277	277	277	0
Fund Balance at End of Year	<u><u>\$85,018</u></u>	<u><u>\$62,250</u></u>	<u><u>\$261,500</u></u>	<u><u>\$199,250</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Child Support Enforcement
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$206,000	\$289,156	\$288,019	(\$1,137)
Intergovernmental	651,142	615,711	624,511	8,800
Other	10,000	120,000	120,014	14
Total Revenues	867,142	1,024,867	1,032,544	7,677
Expenditures:				
Current:				
Human Services				
Personal Services	509,940	507,205	502,996	4,209
Materials and Supplies	1,500	1,500	1,184	316
Contract Services	104,000	420,383	378,204	42,179
Other	15,000	17,999	13,115	4,884
Capital Outlay	0	18,500	13,000	5,500
Total Expenditures	630,440	965,587	908,499	57,088
Excess of Revenues Over Expenditures	236,702	59,280	124,045	64,765
Other Financing Uses:				
Transfers Out	(189,102)	(81,490)	0	81,490
Total Other Financing Uses	(189,102)	(81,490)	0	81,490
Net Change in Fund Balance	47,600	(22,210)	124,045	146,255
Fund Balance at Beginning of Year	140,786	140,786	140,786	0
Unexpended Prior Year Encumbrances	26,154	26,154	26,154	0
Fund Balance at End of Year	\$214,540	\$144,730	\$290,985	\$146,255

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$460,000	\$500,000	\$540,402	\$40,402
Intergovernmental	439,000	401,907	398,974	(2,933)
Total Revenues	<u>899,000</u>	<u>901,907</u>	<u>939,376</u>	<u>37,469</u>
Expenditures:				
Current:				
Human Services				
Personal Services	786,045	758,845	705,336	53,509
Materials and Supplies	2,960	3,960	3,070	890
Contract Service	38,438	91,170	88,066	3,104
Other	114,175	184,875	182,132	2,743
Total Expenditures	<u>941,618</u>	<u>1,038,850</u>	<u>978,604</u>	<u>60,246</u>
Excess of Revenues Under Expenditures	<u>(42,618)</u>	<u>(136,943)</u>	<u>(39,228)</u>	<u>97,715</u>
Other Financing Sources:				
Transfers In	48,450	45,543	45,543	0
Total Other Financing Sources	<u>48,450</u>	<u>45,543</u>	<u>45,543</u>	<u>0</u>
Net Change in Fund Balance	5,832	(91,400)	6,315	97,715
Fund Balance at Beginning of Year	93,372	93,372	93,372	0
Unexpended Prior Year Encumbrances	20,005	20,005	20,005	0
Fund Balance at End of Year	<u>\$119,209</u>	<u>\$21,977</u>	<u>\$119,692</u>	<u>\$97,715</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Aging
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$1,620,000	\$1,679,970	\$1,679,990	\$20
Intergovernmental	341,798	324,865	354,294	29,429
Contributions/Donations	8,500	48,500	0	(48,500)
Other	109,000	92,800	148,585	55,785
Total Revenues	<u>2,079,298</u>	<u>2,146,135</u>	<u>2,182,869</u>	<u>36,734</u>
Expenditures:				
Current:				
Human Services				
Personal Services	1,439,190	1,076,137	1,069,281	6,856
Contract Services	584,000	586,891	570,983	15,908
Other	873,000	1,258,163	1,205,147	53,016
Capital Outlay	86,000	61,000	59,220	1,780
Total Expenditures	<u>2,982,190</u>	<u>2,982,191</u>	<u>2,904,631</u>	<u>77,560</u>
Excess of Revenues Under Expenditures	<u>(902,892)</u>	<u>(836,056)</u>	<u>(721,762)</u>	<u>114,294</u>
Other Financing Sources (Uses):				
Transfers In	36,500	0	0	0
Transfers Out	(296,600)	(296,600)	(296,600)	0
Total Other Financing Sources (Uses)	<u>(260,100)</u>	<u>(296,600)</u>	<u>(296,600)</u>	<u>0</u>
Net Change in Fund Balance	(1,162,992)	(1,132,656)	(1,018,362)	114,294
Fund Balance at Beginning of Year	2,340,844	2,340,844	2,340,844	0
Unexpended Prior Year Encumbrances	73,511	73,511	73,511	0
Fund Balance at End of Year	<u>\$1,251,363</u>	<u>\$1,281,699</u>	<u>\$1,395,993</u>	<u>\$114,294</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Home
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$174,000	\$206,600	\$212,321	\$5,721
Other	6,000	4,000	3,837	(163)
Total Revenues	<u>180,000</u>	<u>210,600</u>	<u>216,158</u>	<u>5,558</u>
Expenditures:				
Current:				
Human Services				
Personal Services	465,330	476,030	459,510	16,520
Materials and Supplies	49,000	42,800	38,890	3,910
Contract Services	46,500	43,500	39,846	3,654
Other	6,000	5,500	5,008	492
Capital Outlay	3,500	2,500	1,764	736
Total Expenditures	<u>570,330</u>	<u>570,330</u>	<u>545,018</u>	<u>25,312</u>
Excess of Revenues Under Expenditures	<u>(390,330)</u>	<u>(359,730)</u>	<u>(328,860)</u>	<u>30,870</u>
Other Financing Sources:				
Transfers In	336,300	305,700	343,026	37,326
Total Other Financing Sources	<u>336,300</u>	<u>305,700</u>	<u>343,026</u>	<u>37,326</u>
Net Change in Fund Balance	(54,030)	(54,030)	14,166	68,196
Fund Balance at Beginning of Year	54,031	54,031	54,031	0
Unexpended Prior Year Encumbrances	815	815	815	0
Fund Balance at End of Year	<u><u>\$816</u></u>	<u><u>\$816</u></u>	<u><u>\$69,012</u></u>	<u><u>\$68,196</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Medicaid Risk
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$1,671	\$1,671	\$1,671	\$0
Total Revenues	<u>1,671</u>	<u>1,671</u>	<u>1,671</u>	<u>0</u>
Expenditures:				
Current:				
Human Services				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,671	1,671	1,671	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$1,671</u></u>	<u><u>\$1,671</u></u>	<u><u>\$1,671</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Revolving Loan
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	\$25,000	\$437	\$0	(\$437)
Other	565,000	492,404	542,508	50,104
Total Revenues	<u>590,000</u>	<u>492,841</u>	<u>542,508</u>	<u>49,667</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Other	953,000	867,750	409,290	458,460
Total Expenditures	<u>953,000</u>	<u>867,750</u>	<u>409,290</u>	<u>458,460</u>
Excess of Revenues Over (Under) Expenditures	<u>(363,000)</u>	<u>(374,909)</u>	<u>133,218</u>	<u>508,127</u>
Other Financing Sources (Uses):				
Transfers In	0	8,759	8,759	0
Transfers Out	(240,000)	(244,000)	(98,000)	146,000
Total Other Financing Sources (Uses)	<u>(240,000)</u>	<u>(235,241)</u>	<u>(89,241)</u>	<u>146,000</u>
Net Change in Fund Balance	(603,000)	(610,150)	43,977	654,127
Fund Balance at Beginning of Year	610,153	610,153	610,153	0
Unexpended Prior Year Encumbrances	159	159	159	0
Fund Balance at End of Year	<u><u>\$7,312</u></u>	<u><u>\$162</u></u>	<u><u>\$654,289</u></u>	<u><u>\$654,127</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Farmland Preservation
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$26,425	\$0	\$0	\$0
Other	0	1,258	1,258	0
Total Revenues	<u>26,425</u>	<u>1,258</u>	<u>1,258</u>	<u>0</u>
Expenditures:				
Current:				
Economic Development and Assistance				
Materials and Supplies	11,250	11,250	3,812	7,438
Contract Services	17,501	17,501	8,472	9,029
Other	40,152	40,152	9,833	30,319
Total Expenditures	<u>68,903</u>	<u>68,903</u>	<u>22,117</u>	<u>46,786</u>
Net Change in Fund Balance	(42,478)	(67,645)	(20,859)	46,786
Fund Balance at Beginning of Year	68,903	68,903	68,903	0
Fund Balance at End of Year	<u><u>\$26,425</u></u>	<u><u>\$1,258</u></u>	<u><u>\$48,044</u></u>	<u><u>\$46,786</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	\$70,000	\$70,000	\$72,131	\$2,131
Total Revenues	<u>70,000</u>	<u>70,000</u>	<u>72,131</u>	<u>2,131</u>
Expenditures:				
Intergovernmental:				
Rotary	70,000	70,000	0	70,000
Total Expenditures	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>70,000</u>
Net Change in Fund Balance	0	0	72,131	72,131
Fund Balance at Beginning of Year	91,528	91,528	91,528	0
Fund Balance at End of Year	<u>\$91,528</u>	<u>\$91,528</u>	<u>\$163,659</u>	<u>\$72,131</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Witness
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$48,368	\$48,002	\$44,935	(\$3,067)
Other	1,000	381	380	(\$1)
Total Revenues	<u>49,368</u>	<u>48,383</u>	<u>45,315</u>	<u>(3,068)</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	59,709	60,009	57,197	2,812
Materials and Supplies	1,000	698	698	0
Other	11,400	12,464	11,477	987
Total Expenditures	<u>72,109</u>	<u>73,171</u>	<u>69,372</u>	<u>3,799</u>
Excess of Revenues Under Expenditures	<u>(22,741)</u>	<u>(24,788)</u>	<u>(24,057)</u>	<u>731</u>
Other Financing Sources:				
Transfers In	14,822	14,822	28,813	13,991
Total Other Financing Sources	<u>14,822</u>	<u>14,822</u>	<u>28,813</u>	<u>13,991</u>
Net Change in Fund Balance	(7,919)	(9,966)	4,756	14,722
Fund Balance at Beginning of Year	9,967	9,967	9,967	0
Unexpended Prior Year Encumbrances	718	718	718	0
Fund Balance at End of Year	<u>\$2,766</u>	<u>\$719</u>	<u>\$15,441</u>	<u>\$14,722</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Indigent Guardianship
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$10,000	\$9,000	\$9,110	\$110
Total Revenues	10,000	9,000	9,110	110
Expenditures:				
Current:				
Public Safety				
Contract Services	1,250	2,500	625	1,875
Other	3,750	6,600	3,550	3,050
Total Expenditures	5,000	9,100	4,175	4,925
Excess of Revenues Over (Under) Expenditures	5,000	(100)	4,935	5,035
Other Financing Uses:				
Transfers Out	(5,000)	(15,000)	(10,000)	5,000
Total Other Financing Uses	(5,000)	(15,000)	(10,000)	5,000
Net Change in Fund Balance	0	(15,100)	(5,065)	10,035
Fund Balance at Beginning of Year	28,645	28,645	28,645	0
Unexpended Prior Year Encumbrances	4,110	4,110	4,110	0
Fund Balance at End of Year	\$32,755	\$17,655	\$27,690	\$10,035

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Narcotics
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$106,665	\$0	\$0	\$0
Other	0	1,266	1,266	0
Total Revenues	106,665	1,266	1,266	0
Expenditures:				
Current:				
Public Safety				
Personal Services	137,459	10,152	10,152	0
Other	4,000	0	0	0
Total Expenditures	141,459	10,152	10,152	0
Excess of Revenues Under Expenditures	(34,794)	(8,886)	(8,886)	0
Other Financing Sources (Uses):				
Transfers In	35,555	0	0	0
Transfers Out	0	(11,656)	(11,656)	0
Total Other Financing Sources (Uses)	35,555	(11,656)	(11,656)	0
Net Change in Fund Balance	761	(20,542)	(20,542)	0
Fund Balance at Beginning of Year	20,542	20,542	20,542	0
Unexpended Prior Year Encumbrances	0	0	0	0
Fund Balance at End of Year	\$21,303	\$0	\$0	\$0

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, 2003*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Prosecution
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	0	36	36	0
Total Expenditures	<u>0</u>	<u>36</u>	<u>36</u>	<u>0</u>
Net Change in Fund Balance	0	(36)	(36)	0
Fund Balance at Beginning of Year	90	90	90	0
Fund Balance at End of Year	<u><u>\$90</u></u>	<u><u>\$54</u></u>	<u><u>\$54</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Violence
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	\$21,000	\$19,500	\$18,747	(\$753)
Total Revenues	<u>21,000</u>	<u>19,500</u>	<u>18,747</u>	<u>(753)</u>
Expenditures:				
Current:				
Public Safety				
Other	21,000	21,000	18,026	2,974
Total Expenditures	<u>21,000</u>	<u>21,000</u>	<u>18,026</u>	<u>2,974</u>
Net Change in Fund Balance	0	(1,500)	721	2,221
Fund Balance at Beginning of Year	18,026	18,026	18,026	0
Fund Balance at End of Year	<u>\$18,026</u>	<u>\$16,526</u>	<u>\$18,747</u>	<u>\$2,221</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
COPS Fast
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues over Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:				
Operating Transfers Out	0	(389)	(389)	0
Total Other Financing Sources	<u>0</u>	<u>(389)</u>	<u>(389)</u>	<u>0</u>
Net Change in Fund Balance	0	(389)	(389)	0
Fund Balance at Beginning of Year	389	389	389	0
Fund Balance at End of Year	<u>\$389</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Education and Enforcement
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$7,000	\$5,500	\$5,556	\$56
Total Revenues	<u>7,000</u>	<u>5,500</u>	<u>5,556</u>	<u>56</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	6,135	7,698	7,539	159
Materials and Supplies	200	200	0	200
Total Expenditures	<u>6,335</u>	<u>7,898</u>	<u>7,539</u>	<u>359</u>
Net Change in Fund Balance	665	(2,398)	(1,983)	415
Fund Balance at Beginning of Year	6,778	6,778	6,778	0
Fund Balance at End of Year	<u><u>\$7,443</u></u>	<u><u>\$4,380</u></u>	<u><u>\$4,795</u></u>	<u><u>\$415</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Law Enforcement
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$1,500	\$300	\$377	\$77
Total Revenues	<u>1,500</u>	<u>300</u>	<u>377</u>	<u>77</u>
Expenditures:				
Current:				
Public Safety				
Other	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>1,500</u>	<u>300</u>	<u>377</u>	<u>77</u>
Other Financing Uses:				
Transfers Out	(1,500)	(1,500)	0	1,500
Total Other Financing Uses	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>	<u>1,500</u>
Net Change in Fund Balance	0	(1,200)	377	1,577
Fund Balance at Beginning of Year	5,158	5,158	5,158	0
Fund Balance at End of Year	<u>\$5,158</u>	<u>\$3,958</u>	<u>\$5,535</u>	<u>\$1,577</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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$100	\$0	\$0	\$0
Total Revenues	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	100	100	0	100
Total Expenditures	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Net Change in Fund Balance	0	(100)	0	100
Fund Balance at Beginning of Year	1,138	1,138	1,138	0
Fund Balance at End of Year	<u>\$1,138</u>	<u>\$1,038</u>	<u>\$1,138</u>	<u>\$100</u>

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	0	5,711	5,711	0
Total Expenditures	<u>0</u>	<u>5,711</u>	<u>5,711</u>	<u>0</u>
Net Change in Fund Balance	0	(5,711)	(5,711)	0
Fund Balance at Beginning of Year	701	701	701	0
Unexpended Prior Year Encumbrances	5,711	5,711	5,711	0
Fund Balance at End of Year	<u><u>\$6,412</u></u>	<u><u>\$701</u></u>	<u><u>\$701</u></u>	<u><u>\$0</u></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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$54,161	\$26,530	\$41,947	\$15,417
Total Revenues	<u>54,161</u>	<u>26,530</u>	<u>41,947</u>	<u>15,417</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	68,651	76,526	69,227	7,299
Other	0	400	324	76
Capital Outlay	0	400	385	15
Total Expenditures	<u>68,651</u>	<u>77,326</u>	<u>69,936</u>	<u>7,390</u>
Excess of Revenues Under Expenditures	<u>(14,490)</u>	<u>(50,796)</u>	<u>(27,989)</u>	<u>22,807</u>
Other Financing Sources:				
Transfers In	18,054	30,758	30,758	0
Total Other Financing Sources	<u>18,054</u>	<u>30,758</u>	<u>30,758</u>	<u>0</u>
Net Change in Fund Balance	3,564	(20,038)	2,769	22,807
Fund Balance at Beginning of Year	24,826	24,826	24,826	0
Unexpended Prior Year Encumbrances	303	303	303	0
Fund Balance at End of Year	<u>\$28,693</u>	<u>\$5,091</u>	<u>\$27,898</u>	<u>\$22,807</u>

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$40,000	\$41,189	\$41,189	\$0
Total Revenues	<u>40,000</u>	<u>41,189</u>	<u>41,189</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Materials and Supplies	35,000	35,000	34,906	94
Other	5,000	5,000	5,000	0
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>39,906</u>	<u>94</u>
Net Change in Fund Balance	0	1,189	1,283	94
Fund Balance (Deficit) at Beginning of Year	(157)	(157)	(157)	0
Unexpended Prior Year Encumbrances	3,934	3,934	3,934	0
Fund Balance at End of Year	<u><u>\$3,777</u></u>	<u><u>\$4,966</u></u>	<u><u>\$5,060</u></u>	<u><u>\$94</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victims of Crime Act
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$32,856	\$46,916	\$51,844	\$4,928
Total Revenues	<u>32,856</u>	<u>46,916</u>	<u>51,844</u>	<u>4,928</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	59,176	59,176	45,764	13,412
Other	0	4,380	2,592	1,788
Total Expenditures	<u>59,176</u>	<u>63,556</u>	<u>48,356</u>	<u>15,200</u>
Excess of Revenues Over (Under) Expenditures	<u>(26,320)</u>	<u>(16,640)</u>	<u>3,488</u>	<u>20,128</u>
Other Financing Sources:				
Transfers In	18,882	10,952	10,952	0
Total Other Financing Sources	<u>18,882</u>	<u>10,952</u>	<u>10,952</u>	<u>0</u>
Net Change in Fund Balance	(7,438)	(5,688)	14,440	20,128
Fund Balance at Beginning of Year	13,841	13,841	13,841	0
Fund Balance at End of Year	<u><u>\$6,403</u></u>	<u><u>\$8,153</u></u>	<u><u>\$28,281</u></u>	<u><u>\$20,128</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
COPS More
Budget Basis
For the Year Ended December 31, 2003*

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

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Advocate
Budget Basis
For the Year Ended December 31, 2003*

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

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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$1,454	\$2,800	\$3,263	\$463
Total Revenues	<u>1,454</u>	<u>2,800</u>	<u>3,263</u>	<u>463</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,454	2,800	3,263	463
Fund Balance at Beginning of Year	5,276	5,276	5,276	0
Fund Balance at End of Year	<u><u>\$6,730</u></u>	<u><u>\$8,076</u></u>	<u><u>\$8,539</u></u>	<u><u>\$463</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Block Grant
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$16,000	\$16,736	\$16,442	(\$294)
Total Revenues	<u>16,000</u>	<u>16,736</u>	<u>16,442</u>	<u>(294)</u>
Expenditures:				
Current:				
Public Safety				
Contract Services	277	293	249	44
Total Expenditures	<u>277</u>	<u>293</u>	<u>249</u>	<u>44</u>
Excess of Revenues Over Expenditures	<u>15,723</u>	<u>16,443</u>	<u>16,193</u>	<u>(250)</u>
Other Financing Uses:				
Transfers Out	(15,723)	(16,442)	(16,442)	0
Total Other Financing Uses	<u>(15,723)</u>	<u>(16,442)</u>	<u>(16,442)</u>	<u>0</u>
Net Change in Fund Balance	0	1	(249)	(250)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$1</u>	<u>(\$249)</u>	<u>(\$250)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sheriff K-9 Unit
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$500	\$21,648	\$21,647	(\$1)
Total Revenues	<u>500</u>	<u>21,648</u>	<u>21,647</u>	<u>(1)</u>
Expenditures:				
Current:				
Public Safety				
Other	10,000	25,000	25,000	0
Total Expenditures	<u>10,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Net Change in Fund Balance	(9,500)	(3,352)	(3,353)	(1)
Fund Balance at Beginning of Year	60,007	60,007	60,007	0
Unexpended Prior Year Encumbrances	7,611	7,611	7,611	0
Fund Balance at End of Year	<u>\$58,118</u>	<u>\$64,266</u>	<u>\$64,265</u>	<u>(\$1)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Security
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	27,966	21,695	6,271
Total Expenditures	<u>0</u>	<u>27,966</u>	<u>21,695</u>	<u>6,271</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(27,966)</u>	<u>(21,695)</u>	<u>6,271</u>
Other Financing Sources:				
Operating Transfers In	0	2,170	2,170	0
Total Other Financing Sources	<u>0</u>	<u>2,170</u>	<u>2,170</u>	<u>0</u>
Net Change in Fund Balance	0	(25,796)	(19,525)	6,271
Fund Balance at Beginning of Year	27,966	27,966	27,966	0
Fund Balance at End of Year	<u>\$27,966</u>	<u>\$2,170</u>	<u>\$8,441</u>	<u>\$6,271</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Enforcement Block Grant
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$30,500	\$29,817	(\$683)
Other	0	9,582	9,939	357
Total Revenues	<u>0</u>	<u>40,082</u>	<u>39,756</u>	<u>(326)</u>
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	40,082	25,000	15,082
Total Expenditures	<u>0</u>	<u>40,082</u>	<u>25,000</u>	<u>15,082</u>
Net Change in Fund Balance	0	0	14,756	14,756
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$14,756</u></u>	<u><u>\$14,756</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Pretrial Release
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$9,177	\$9,177	\$9,177	\$0
Total Revenues	<u>9,177</u>	<u>9,177</u>	<u>9,177</u>	<u>0</u>
Expenditures:				
Current:				
Public Safety				
Personal Services	8,912	8,912	8,360	552
Materials and Supplies	33	33	0	33
Other	232	232	0	232
Total Expenditures	<u>9,177</u>	<u>9,177</u>	<u>8,360</u>	<u>817</u>
Net Change in Fund Balance	0	0	817	817
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$817</u>	<u>\$817</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, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$61,000	\$83,674	\$84,835	\$1,161
Other	0	6,178	6,178	0
Total Revenues	<u>61,000</u>	<u>89,852</u>	<u>91,013</u>	<u>1,161</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Capital Outlay	63,999	82,897	65,574	17,323
Total Expenditures	<u>63,999</u>	<u>82,897</u>	<u>65,574</u>	<u>17,323</u>
Net Change in Fund Balance	(2,999)	6,955	25,439	18,484
Fund Balance at Beginning of Year	108,409	108,409	108,409	0
Unexpended Prior Year Encumbrances	3,366	3,366	3,366	0
Fund Balance at End of Year	<u><u>\$108,776</u></u>	<u><u>\$118,730</u></u>	<u><u>\$137,214</u></u>	<u><u>\$18,484</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Road and Bridge
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	\$2,859,495	\$2,807,734	\$2,807,734	\$0
Intergovernmental	340,000	4,089,002	4,089,211	209
Other	0	415,752	369,418	(46,334)
Total Revenues	<u>3,199,495</u>	<u>7,312,488</u>	<u>7,266,363</u>	<u>(46,125)</u>
Expenditures:				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	8,300	91,700
Contract Services	2,795,000	6,705,107	6,460,350	244,757
Total Expenditures	<u>2,895,000</u>	<u>6,805,107</u>	<u>6,468,650</u>	<u>336,457</u>
Excess of Revenues Over Expenditures	<u>304,495</u>	<u>507,381</u>	<u>797,713</u>	<u>290,332</u>
Other Financing Uses:				
Transfers Out	(250,000)	(1,114,600)	(910,000)	204,600
Total Other Financing Uses	<u>(250,000)</u>	<u>(1,114,600)</u>	<u>(910,000)</u>	<u>204,600</u>
Net Change in Fund Balance	54,495	(607,219)	(112,287)	494,932
Fund Balance at Beginning of Year	607,219	607,219	607,219	0
Unexpended Prior Year Encumbrances	2,548	2,548	2,548	0
Fund Balance at End of Year	<u>\$664,262</u>	<u>\$2,548</u>	<u>\$497,480</u>	<u>\$494,932</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Permanent Improvement
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	\$0	\$1,447	\$2,298	\$851
Total Revenues	<u>0</u>	<u>1,447</u>	<u>2,298</u>	<u>851</u>
Expenditures:				
Current:				
Public Works				
Contract Service	12,500	120,179	48,915	71,264
Other	0	43,300	30,272	13,028
Total Expenditures	<u>12,500</u>	<u>163,479</u>	<u>79,187</u>	<u>84,292</u>
Excess of Revenues Under Expenditures	<u>(12,500)</u>	<u>(162,032)</u>	<u>(76,889)</u>	<u>85,143</u>
Other Financing Sources:				
Transfers In	57,500	57,500	57,500	0
Total Other Financing Sources	<u>57,500</u>	<u>57,500</u>	<u>57,500</u>	<u>0</u>
Net Change in Fund Balance	45,000	(104,532)	(19,389)	85,143
Fund Balance at Beginning of Year	122,473	122,473	122,473	0
Unexpended Prior Year Encumbrances	6,593	6,593	6,593	0
Fund Balance at End of Year	<u>\$174,066</u>	<u>\$24,534</u>	<u>\$109,677</u>	<u>\$85,143</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	37,000	19,660	20,053	393
Other	0	1,900	1,900	0
Total Revenues	<u>37,000</u>	<u>21,560</u>	<u>21,953</u>	<u>393</u>
Expenditures:				
Current:				
Public Works				
Contract Services	1,751,277	1,603,668	1,202,545	401,123
Other	100,000	128,375	0	128,375
Capital Outlay	569,503	2,736,103	863,915	1,872,188
Total Expenditures	<u>2,420,780</u>	<u>4,468,146</u>	<u>2,066,460</u>	<u>2,401,686</u>
Excess of Revenues Under Expenditures	<u>(2,383,780)</u>	<u>(4,446,586)</u>	<u>(2,044,507)</u>	<u>2,402,079</u>
Other Financing Sources (Uses):				
Transfers In	700,000	296,600	296,600	0
Operating Transfers Out	0	(284,881)	(2,170)	282,711
Notes Issued	4,370,000	3,000,000	3,000,000	0
Advance Out	0	(282,711)	(282,711)	0
Total Other Financing Sources (Uses)	<u>5,070,000</u>	<u>2,729,008</u>	<u>3,011,719</u>	<u>282,711</u>
Net Change in Fund Balance	2,686,220	(1,717,578)	967,212	2,684,790
Fund Balance at Beginning of Year	1,786,252	1,786,252	1,786,252	0
Unexpended Prior Year Encumbrances	236,641	236,641	236,641	0
Fund Balance at End of Year	<u><u>\$4,709,113</u></u>	<u><u>\$305,315</u></u>	<u><u>\$2,990,105</u></u>	<u><u>\$2,684,790</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Water Construction
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$0	\$400	\$486	\$86
Interest	0	1,425	1,452	27
Total Revenues	<u>0</u>	<u>1,825</u>	<u>1,938</u>	<u>113</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>1,825</u>	<u>1,938</u>	<u>113</u>
Other Financing Uses:				
Transfers Out	0	(50,100)	(48,899)	1,201
Total Other Financing Uses	<u>0</u>	<u>(50,100)</u>	<u>(48,899)</u>	<u>1,201</u>
Net Change in Fund Balance	0	(48,275)	(46,961)	1,314
Fund Balance at Beginning of Year	127,494	127,494	127,494	0
Fund Balance at End of Year	<u>\$127,494</u>	<u>\$79,219</u>	<u>\$80,533</u>	<u>\$1,314</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Block Grant
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$1,261,100	\$496,113	\$449,441	(\$46,672)
Total Revenues	<u>1,261,100</u>	<u>496,113</u>	<u>449,441</u>	<u>(46,672)</u>
Expenditures:				
Current:				
Public Works				
Capital Outlay	1,300,000	575,013	568,461	6,552
Total Expenditures	<u>1,300,000</u>	<u>575,013</u>	<u>568,461</u>	<u>6,552</u>
Excess of Revenues Under Expenditures	<u>(38,900)</u>	<u>(78,900)</u>	<u>(119,020)</u>	<u>(40,120)</u>
Other Financing Sources:				
Transfers In	0	40,000	40,000	0
Total Other Financing Sources	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Net Change in Fund Balance	(38,900)	(38,900)	(79,020)	40,120
Fund Balance at Beginning of Year	44,853	44,853	44,853	0
Unexpended Prior Year Encumbrances	5,316	5,316	5,316	0
Fund Balance (Deficit) at End of Year	<u>\$11,269</u>	<u>\$11,269</u>	<u>(\$28,851)</u>	<u>\$40,120</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
HUD Housing
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest Income	\$0	\$335	\$375	\$40
Other	50,000	36,092	36,092	0
Total Revenues	<u>50,000</u>	<u>36,427</u>	<u>36,467</u>	<u>40</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	45,000	30,692	13,405	17,287
Total Expenditures	<u>45,000</u>	<u>30,692</u>	<u>13,405</u>	<u>17,287</u>
Excess of Revenues Over (Under) Expenditures	<u>5,000</u>	<u>5,735</u>	<u>23,062</u>	<u>17,327</u>
Other Financing Uses:				
Operating Transfers Out	(15,000)	(15,000)	(1,950)	13,050
Total Other Financing Uses	<u>(15,000)</u>	<u>(15,000)</u>	<u>(1,950)</u>	<u>13,050</u>
Net Change in Fund Balance	(10,000)	(9,265)	21,112	30,377
Fund Balance at Beginning of Year	10,085	10,085	10,085	0
Fund Balance at End of Year	<u>\$85</u>	<u>\$820</u>	<u>\$31,197</u>	<u>\$30,377</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Capital Grant
Budget Basis
For the Year Ended December 31, 2003*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$205,000	\$206,143	\$200,035	(\$6,108)
Total Revenues	<u>205,000</u>	<u>206,143</u>	<u>200,035</u>	<u>(6,108)</u>
Expenditures:				
Current:				
Human Services				
Capital Outlay	205,000	205,000	202,728	2,272
Total Expenditures	<u>205,000</u>	<u>205,000</u>	<u>202,728</u>	<u>2,272</u>
Net Change in Fund Balance	0	1,143	(2,693)	(3,836)
Fund Balance (Deficit) at Beginning of Year	(1,143)	(1,143)	(1,143)	0
Unexpended Prior Year Encumbrances	3,836	3,836	3,836	0
Fund Balance (Deficit) at End of Year	<u>\$2,693</u>	<u>\$3,836</u>	<u>\$0</u>	<u>(\$3,836)</u>



Geauga County

*Governmental Activities Revenues by Source
and Expenses by Function
Last Two Years*

	2003	2002
Program Revenues:		
Charges for Services and Operating Assessments	\$7,221,878	\$7,265,806
Operating Grants, Contributions and Interest	23,049,477	24,396,123
Capital Grants and Contributions	4,344,987	1,749,370
General Revenues:		
Property Taxes	20,489,422	19,061,331
Sales Taxes	5,032,737	4,323,659
Grants and Entitlements not Restricted	1,519,152	2,339,936
Permissive Motor Vehicle License Tax	494,674	0
Interest	953,351	1,573,798
Other	2,028,161	1,505,663
<i>Total Revenues</i>	<u>\$65,133,839</u>	<u>\$62,215,686</u>
Program Expenses		
General Government:		
Legislative and Executive	7,459,565	7,042,563
Judicial	2,867,595	2,832,026
Public Safety	8,886,733	8,768,513
Public Works	9,770,673	5,860,351
Health	4,986,995	5,248,525
Human Services	26,528,640	24,921,236
Economic Development and Assistance	33,851	0
Other	1,185,359	1,385,018
Intergovernmental	575,479	587,607
Interest and Fiscal Charges	383,016	410,045
<i>Total Program Expenses</i>	<u>\$62,677,906</u>	<u>\$57,055,884</u>

Source: County Financial Records

Geauga County

*Governmental Fund Revenues by Source
and Expenditures by Function
Last Ten Years (1)*

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Revenues				
Property and Other Taxes (2)	\$20,311,734	\$19,189,311	\$16,689,260	\$16,262,625
Sales Tax (2)	4,712,721	4,378,012	4,025,918	4,109,130
Permissive Motor Vehicle				
License Tax (2)	494,674	492,674	484,016	478,985
Charges for Services	6,600,810	6,587,174	6,373,972	4,951,257
Licenses and Permits	170,994	168,293	170,066	159,198
Fines and Forfeitures	231,830	226,850	231,875	282,765
Intergovernmental	29,519,900	28,331,640	28,235,763	30,257,844
Special Assessments	302,908	220,454	380,284	275,305
Interest	953,351	1,573,798	2,529,378	3,081,254
Rentals (3)	217,764	65,129	80,781	69,171
Contributions/Donations	25	114,214	125,592	97,551
Other	2,028,161	1,505,663	1,728,919	1,296,602
Total Revenues	<u><u>\$65,544,872</u></u>	<u><u>\$62,853,212</u></u>	<u><u>\$61,055,824</u></u>	<u><u>\$61,321,687</u></u>
Expenditures				
General Government:				
Legislative and Executive	6,969,337	6,701,273	\$6,980,654	\$6,183,233
Judicial	2,841,281	2,866,706	2,695,215	2,587,992
Public Safety	8,588,402	8,683,974	8,478,404	7,940,634
Public Works	5,841,588	6,260,869	5,062,520	6,760,006
Health	4,938,674	5,227,754	4,926,533	4,510,113
Human Services	25,694,079	24,809,358	24,134,990	22,650,099
Economic Development and				
Assistance	33,851	31,003	31,412	209,468
Other	1,185,359	1,354,015	924,770	799,461
Intergovernmental	612,019	652,607	673,881	546,176
Capital Outlay	9,192,980	7,173,952	4,910,253	7,042,511
Debt Service	2,216,014	2,421,843	2,712,407	3,128,509
Total	<u><u>\$68,113,584</u></u>	<u><u>\$66,183,354</u></u>	<u><u>\$61,531,039</u></u>	<u><u>\$62,358,202</u></u>

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

(2) Prior to 1994 all taxes were included in Taxes.

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

Source: Geauga County Auditor

<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
\$14,186,347	\$13,781,903	\$13,119,441	\$12,834,462	\$11,025,961	\$10,410,935
3,843,060	3,933,816	4,904,169	4,530,718	4,177,791	3,846,996
468,851	463,209	449,820	451,621	498,054	459,376
5,413,741	4,852,892	5,519,473	5,249,498	4,840,239	4,735,941
150,930	143,895	163,541	160,904	139,895	112,362
346,464	308,915	281,292	244,554	232,518	215,959
28,539,856	24,734,253	22,191,086	20,528,742	20,291,837	18,249,229
271,092	386,748	301,340	302,541	125,502	146,699
1,835,996	1,948,958	1,750,724	1,808,837	1,372,458	1,213,513
84,225	171,004	151,695	162,833	83,506	N/A
22,930	77,503	78,313	63,572	16,610	100,965
1,911,254	1,792,154	977,451	1,428,127	961,341	784,804
<u>\$57,074,746</u>	<u>\$52,595,250</u>	<u>\$49,888,345</u>	<u>\$47,766,409</u>	<u>\$43,765,712</u>	<u>\$40,276,779</u>
\$5,919,967	\$5,772,722	\$5,567,385	\$5,093,402	\$4,645,253	\$4,541,025
2,195,569	2,103,263	1,952,803	1,700,007	1,710,873	1,445,148
7,380,688	6,666,452	6,717,746	5,830,178	5,332,006	5,114,097
4,884,898	4,719,753	4,405,334	4,414,299	4,495,452	4,518,995
3,899,097	3,702,535	3,504,315	2,846,761	2,663,208	2,476,284
21,353,674	18,450,583	17,125,755	16,187,239	14,609,293	13,392,303
103,184	5,009	9,136	1,029	1,107	38,121
886,741	1,156,166	655,638	674,510	539,587	592,188
572,542	2,688,601	480,371	557,702	422,287	394,719
8,031,969	7,756,495	5,344,373	4,850,660	7,084,161	5,800,898
3,230,309	1,272,117	1,682,277	1,965,343	1,824,009	1,840,409
<u>\$58,458,638</u>	<u>\$54,293,696</u>	<u>\$47,445,133</u>	<u>\$44,121,130</u>	<u>\$43,327,236</u>	<u>\$40,154,187</u>

Geauga County, Ohio

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes		Total Tax Collected	Percent of Total Collections to Current Tax Levy		Percent of Outstanding Delinquent Taxes to Current Tax Levy	
				Collected	Not Collected		Collected	Not Collected	Collected	Not Collected
2003	\$19,398,074	\$18,932,351	98%	\$494,102	\$19,426,453	100%	\$325,350	1.7%		
2002	18,209,246	17,808,688	98	486,037	18,294,725	100	325,096	1.8		
2001	15,638,007	15,225,487	97	395,202	15,620,689	100	337,307	2.2		
2000	15,367,476	15,087,565	98	351,539	15,439,104	100	277,378	1.8		
1999	12,886,296	12,662,904	98	292,698	12,955,602	100	183,315	1.4		
1998	11,156,476	10,908,913	98	302,027	11,210,940	100	288,368	2.6		
1997	10,887,799	10,621,140	98	296,430	10,917,570	100	293,965	2.7		
1996	10,695,485	10,411,515	97	263,868	10,675,383	100	268,913	2.5		
1995	9,177,357	8,952,960	98	256,630	9,209,590	100	222,049	2.4		
1994	8,661,887	8,439,202	97	233,253	8,672,455	100	217,139	2.5		

(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.

Geauga County, Ohio

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Taxes Collected</u>	<u>Total Tax Collected</u>
2003	\$1,877,941	\$1,610,615	\$37,932	\$1,648,547
2002	1,680,238	1,611,535	81,364	1,692,899
2001	1,439,127	1,384,078	43,609	1,427,687
2000	1,282,348	1,229,963	14,519	1,244,482
1999	1,202,929	1,187,732	28,604	1,216,336
1998	1,168,431	1,145,932	21,459	1,167,391
1997	1,071,458	1,052,220	27,168	1,079,388
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

Source: Geauga County Auditor

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

Year	Real Property			Personal Property			Public Utility Property			Totals		
	Assessed Value	Estimated		Assessed Value	Estimated		Assessed Value	Estimated		Assessed Value	Estimated	
		Value (1)	Actual Value		Value (1)	Actual Value		Value (1)	Actual Value		Value (1)	Actual Value
2003	\$2,379,966,380	\$6,799,903,943	\$169,370,140	\$677,480,560	\$72,689,820	\$82,602,068	\$2,622,026,340	\$7,559,986,571	35%			
2002	2,132,263,670	6,092,181,914	160,205,420	640,821,680	77,334,460	87,880,068	2,369,803,550	6,820,883,662	35			
2001	2,069,829,620	5,913,798,914	148,767,200	595,068,800	89,308,640	101,487,091	2,307,905,460	6,610,354,805	35			
2000	2,005,471,590	5,729,918,829	137,268,190	549,072,760	98,588,660	112,032,568	2,241,328,440	6,391,024,157	35			
1999	1,671,986,520	4,777,104,343	135,069,480	540,277,920	98,493,930	111,924,920	1,905,549,930	5,429,307,183	35			
1998	1,615,490,650	4,615,687,571	124,670,840	498,683,360	99,886,640	113,507,545	1,840,048,130	5,227,878,477	35			
1997	1,562,911,040	4,465,460,114	119,270,810	477,083,240	104,988,590	119,305,216	1,787,170,440	5,061,848,570	35			
1996	1,419,592,230	4,055,977,800	107,206,330	428,825,320	107,111,310	121,717,398	1,633,909,870	4,606,520,518	35			
1995	1,374,346,280	3,926,703,657	102,945,536	411,782,144	107,692,380	122,377,705	1,584,984,196	4,460,863,506	36			
1994	1,333,056,800	3,808,733,714	91,942,238	367,768,952	107,702,800	122,389,545	1,532,701,838	4,298,892,212	36			

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

The percentages for 2002 are 35 percent for all real property, 25 percent for tangible personal property capital assets, 23 percent for tangible personal property inventory and 88 percent for public utility.

Source: Geauga County Auditor

Geauga County, Ohio

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

County Units	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
General Fund	\$2.20	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.20	\$2.20	\$2.20
Mental Retardation	3.30	3.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Children's Services	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Road and Bridge	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Bond Retirement	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Mental Health	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Senior Citizens	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Rate	10.70	10.50	9.50	9.50	9.50	9.50	9.50	9.70	9.70	8.70
<u>School Districts within the County</u>										
Berkshire L.S.D.	52.30	52.30	52.30	52.30	52.30	52.70	52.90	53.20	53.20	53.20
Cardinal L.S.D.	56.25	55.60	55.60	55.60	52.10	52.60	52.70	53.00	53.00	53.00
Chardon L.S.D.	64.88	64.88	64.88	60.10	60.10	60.10	60.10	60.10	60.10	54.30
Kenston L.S.D.	78.30	75.80	75.80	75.80	75.80	76.80	68.90	69.90	69.90	70.00
Ledgemont L.S.D.	51.70	60.50	60.50	60.50	65.05	65.05	55.20	55.70	55.70	55.70
Newbury L.S.D.	54.70	55.31	55.31	55.31	56.50	56.50	56.70	57.80	57.80	57.80
West Geauga L.S.D.	50.00	50.77	50.77	53.24	50.30	50.30	50.30	50.65	50.65	50.65
<u>Overlapping School Districts</u>										
Chagrin Falls E.V.S.D.	92.20	92.30	92.30	92.80	88.00	88.30	83.90	83.90	83.90	83.90
Painesville L.S.D.	52.21	52.30	52.30	52.51	53.03	53.03	53.60	51.92	51.92	52.06
Kirtland L.S.D.	67.17	67.68	67.68	69.52	66.19	66.19	67.54	68.12	68.12	68.57
Madison L.S.D.	55.42	56.02	56.02	57.23	56.87	56.87	56.92	57.09	57.09	57.24
Mentor E.V.S.D.	66.77	66.84	66.84	66.87	67.21	67.21	67.45	62.95	62.95	62.95
<u>Joint Vocational Schools</u>										
Ashtabula	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
Lake	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<u>Townships</u>										
Auburn	11.17	11.17	11.17	11.17	11.17	11.17	11.17	8.50	8.50	9.50
Bainbridge	22.50	22.50	22.50	22.50	22.50	21.50	21.50	21.60	21.60	20.10
Burton	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10

(Continued)

Geauga County, Ohio

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

Townships (Continued)	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Chardon	\$8.70	\$8.70	\$8.70	\$8.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70	\$7.70
Chester	18.60	17.40	17.40	17.40	17.00	17.00	17.00	17.60	17.60	17.60
Claridon	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	7.40
Hambden	11.80	11.80	11.80	12.20	12.20	12.20	12.20	11.20	11.20	11.20
Huntsburg	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Middlefield	6.62	7.10	7.10	7.10	7.10	7.10	7.15	4.65	4.65	6.15
Montville	10.70	10.70	10.70	10.70	10.70	10.70	8.20	8.20	8.20	8.20
Munson	12.50	13.25	13.25	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Newbury	8.70	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00
Parkman	9.10	9.10	9.10	8.60	8.60	8.60	8.60	8.60	8.60	9.20
Russell	21.09	20.15	20.15	20.15	20.15	20.15	20.15	19.95	19.95	19.95
Thompson	12.50	11.75	11.75	11.75	11.75	11.75	12.25	10.75	10.75	10.75
Troy	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
<u>Cities</u>										
Chardon	11.00	11.00	11.00	11.00	11.00	11.00	9.20	9.20	9.20	9.20
<u>Villages</u>										
Aquilla	9.90	9.90	9.90	9.90	5.90	5.90	5.90	5.90	5.90	5.90
Burton	9.75	8.75	8.75	7.25	7.25	6.25	4.00	6.00	6.00	5.00
Middlefield	6.85	7.95	7.95	7.95	7.95	7.95	6.50	6.50	6.50	6.50
South Russell	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	11.90
<u>Overlapping Villages</u>										
Hunting Valley	5.10	5.10	5.10	6.10	8.10	7.10	7.10	7.10	7.10	7.10
<u>Other Units</u>										
W. Geauga Recreation District	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Geauga County Park District	3.70	3.70	3.70	2.95	2.95	2.95	2.95	2.95	2.95	1.30
Geauga County Health District	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.20	0.20	0.20
<u>Other Overlapping Units</u>										
Mentor Public Library	0.63	0.63	0.63	0.63	0.63	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

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected (1)</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent</u>
2003	\$692,784	\$386,529	55.8%	\$306,255
2002	726,644	220,454	30.3	506,190
2001	621,595	380,284	61.2	241,311
2000	427,948	275,305	64.3	152,643
1999	459,869	271,092	58.9	188,777
1998	456,345	386,748	84.7	69,597
1997	359,715	301,340	83.8	58,375
1996	342,165	297,733	87.0	44,432
1995	170,539	125,502	73.6	45,037
1994	175,072	145,847	83.3	29,225

(1) Includes special assessments for repayment of debt.

Geauga County, Ohio

Ratio of ~~N~~ General ~~Bndd~~ ~~Ebt~~ to Assessed Value
And ~~N~~ ~~Bndd~~ ~~Ebt~~ Per Capita
Last Ten Years

Year	Population	Assessed Value	Gross Bndd Ebt (1)	Ebt Service		Ratio of N Bndd Ebt to Assessed Value		N Bndd Ebt Per Capita
				Mies Available	N Bndd Ebt	Bndd Ebt	Assessed Value	
2003	93,649	(2) \$2,622,026,340	\$860,000	\$714,362	\$145,638	0.0056%	\$1.56	
2002	92,722	(2) 2,369,803,550	1,060,000	545,823	514,177	0.0217	5.55	
2001	91,804	(2) 2,307,905,460	1,250,000	1,117,162	132,838	0.0058	1.45	
2000	90,895	2,241,328,440	1,435,000	894,933	540,067	0.0241	5.94	
1999	89,598	(2) 1,905,549,930	1,780,000	738,304	1,041,696	0.0547	11.63	
1998	87,913	(2) 1,840,048,130	4,110,000	702,487	3,407,513	0.1852	38.76	
1997	86,054	(2) 1,787,170,440	2,510,000	640,753	1,869,247	0.1046	21.72	
1996	86,054	(2) 1,633,909,870	2,890,000	487,216	2,402,784	0.1471	27.92	
1995	84,260	(2) 1,584,984,196	3,315,000	670,042	2,644,958	0.1669	31.39	
1994	83,400	(2) 1,532,701,838	3,728,831	529,601	3,199,230	0.2087	38.36	

(1) Includes only General Obligation ~~Bndd~~ ~~Ebt~~ payable from property tax.

(2) Estimated figure from the US Census ~~B~~reau.

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin December 31, 2003

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, 2003	\$2,622,026,340	\$2,622,026,340
Debt Limitation	64,050,659	26,220,263
Total Outstanding Debt:		
Bonds:		
Revenue	161,000	161,000
General Obligation	1,055,000	1,055,000
Special Assessments	3,865,474	3,865,474
OWDA Loans	8,111,521	8,111,521
Notes	6,175,000	6,175,000
OPWC Loan	420,000	420,000
Total	19,787,995	19,787,995
Exemptions:		
Self-supporting Debt	8,726,521	8,726,521
Special Assessments	3,865,474	3,865,474
OPWC Loan	420,000	420,000
Debt Service Fund Balance	714,362	714,362
Total	13,726,357	13,726,357
Net Debt	6,061,638	6,061,638
Total Legal Debt Margin	\$57,989,022	\$20,158,626

(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	58,050,659
	\$64,050,659

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

Geauga County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt December 31, 2003

Political Subdivision	General Obligation Bonded Debt	Percent Applicable To County (2)	Amount Applicable To Geauga County
The County	\$860,000 (1)	100.00%	\$860,000
All Cities wholly within County	3,575,000	100.00	3,575,000
All Townships wholly within County	3,012,594	100.00	3,012,594
All Villages wholly within County	1,400,000	100.00	1,400,000
All School Districts (S.D.) wholly within County	78,165,000	100.00	78,165,000
Cardinal Local S.D.	11,779,929	99.19	11,684,512
Chagrin Falls Exempted Village Local S.D.	21,515,000	38.45	8,272,518
Kirtland Local S.D.	1,260,000	0.69	8,694
Ledgemont Local S.D.	110,000	99.87	109,857
Madison Local S.D.	8,559,430	0.36	30,814
Mentor Exempted Village Local S.D.	13,649,993	0.24	32,760
Painesville Township Local S.D.	7,069,994	0.55	38,885
Hunting Valley Village	4,850,000	13.38	648,930
Total Overlapping	146,959,346		98,991,969
Total Applicable to Geauga County	\$155,806,940		\$107,839,563

(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 2003 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	
2003	\$200,000	(1)	\$62,848	\$262,848	\$68,113,584	0.39%
2002	190,000	(1)	73,647	263,647	66,183,354	0.40
2001	185,000	(1)	83,837	268,837	61,531,039	0.44
2000	345,000		104,662	449,662	62,358,202	0.72
1999	330,000		124,328	454,328	58,458,638	0.78
1998	400,000		150,495	550,495	54,293,696	1.05
1997	380,000		175,017	555,017	47,445,133	1.17
1996	425,000		202,170	627,170	44,121,130	1.42
1995	413,831		228,273	642,104	43,327,236	1.48
1994	393,831		252,444	646,275	40,154,187	1.61

(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	
2003	\$4,146,141	\$3,660,288	\$485,853	\$5,000	\$8,300	\$13,300	36.53
2002	4,124,943	4,122,675	2,268	5,000	8,550	13,550	0.17
2001	3,893,892	3,628,642	265,250	5,000	8,800	13,800	19.22
2000	4,188,420	2,295,808	1,892,612	5,000	9,050	14,050	134.71
1999	4,576,903	3,362,184	1,214,719	5,000	9,300	14,300	84.95
1998	4,488,908	3,485,123	1,003,785	5,000	9,550	14,550	68.99
1997	3,412,942	2,692,163	720,779	4,000	9,750	13,750	52.42
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

(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)		Tax Exempt
	Agricultural/ Residential	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial	
2003	\$39,902,230	\$6,086,490	\$45,988,720	\$365,826,000	\$2,139,873,080	\$238,363,840	\$160,636,430
2002	46,948,160	10,471,460	57,419,620	288,126,000	1,910,848,250	221,415,420	160,636,430
2001 (2)	51,789,660	7,769,940	59,559,600	255,568,000	1,860,349,890	209,479,730	155,596,620
2000	40,615,870	6,808,060	47,423,930	222,519,000	1,801,582,620	203,888,970	140,159,350
1999	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

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

(2) Represents the 2002 tax year 2003 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, 2003

Taxpayers	Type	Real Estate		Tangible Personal Property		Total Assessed		Percent of Total County Assessed Valuation
		Assessed Valuation	Assessed Valuation	Assessed Valuation	Assessed Valuation	Valuation	Valuation	
Cleveland Electric Illuminating	Electric Utility	\$709,480	\$41,300,960	\$42,010,440				1.6%
Funtime, Inc.	Amusement Park	10,053,580	13,579,370	23,632,950				0.9
Kraftmaid, Inc.	Manufacturer	5,984,380	13,766,570	19,750,950				0.8
Alltel Telephone Company (Western Reserve Telephone)	Telephone Utility	319,730	12,402,280	12,722,010				0.5
Bainbridge Shopping	Shopping Plaza	11,798,520	0	11,798,520				0.4
Great Lakes Cheese	Manufacturer	3,867,190	6,523,200	10,390,390				0.4
Duramax Inc. (Johnson Rubber)	Manufacturer	1,780,620	6,807,170	8,587,790				0.3
Myers Industries, Inc.	Manufacturer	0	6,519,710	6,519,710				0.2
American Transmission Systems Inc.	Electric Utility	0	6,299,590	6,299,590				0.2
Polyone Corp (M.A. Hanna)	Manufacturer	1,135,730	3,599,070	4,734,800				0.2
Totals		<u>\$35,649,230</u>	<u>\$110,797,920</u>	<u>\$146,447,150</u>				

Note: The assessed valuations are for the 2003 collection year.
Source: Geauga County Auditor

Geauga County, Ohio

Twelve Largest Employers
December 31, 2003

Employer	Nature of Business	Number of Employees	Established Date
Six Flags, Inc.	Amusement Park (a)	2,243	1890
Kraftmaid, Inc.	Manufacturer	2,155	1969
Geauga County	Government	1,104	1806
Duramax, Inc. (Johnson Rubber)	Manufacturer	760	1895
University Hospital (Geauga Hospital)	Hospital	713	1936
Great Lakes Cheese	Cheese Packager	493	1958
Kenston Local School District	School District	436	-
Chardon Local School District	School District	358	-
West Geauga Local School District	School District	300	-
Kinetico Inc.	Manufacturer	240	1970
Poly One Corporation	Manufacturer	236	1957
Mercury Plastics	Manufacturer	230	1965

(a) Includes seasonal employees

Geauga County, Ohio

Miscellaneous Statistics

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	
Villages	3
Townships	16
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	86.0
State Highways	186.5
County Highways	228.8
Communications	
1 Radio Station - WATJ-AM 1560	
1 Television Station - Cablevision	
1 Newspaper - Geauga County Maple Leaf	(readership - 8,400)
Voter Statistics, Election of November 2003 (2)	
Number of Registered Voters	57,403
Number of Voters, Last General Election	22,459
Percentage of Registered Voters Voting	39.1%

Sources:

(1) Ohio Department of Transportation.

(2) Geauga County Board of Elections.

All other information obtained from County records.

(Continued)

Geauga County, Ohio

Miscellaneous Statistics (Continued)

Geauga County's Agriculture

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

Livestock Numbers on Farms

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

Crops Raised

Corn	6,300	Acres
All Hay	16,600	Acres
Oats	2,000	Acres
Soybean	1,700	Acres

Agricultural Products Produced/Sold

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

Number of Farms

1997	661
1987	740

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

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

Geauga County, Ohio

Demographic Statistics

Annual Average Unemployment Rates (1)		Employment - 2000 Annual Averages (1)	
2003	5.30		
2002	4.30	Total Civilian Labor Force	49,300
2001	3.70	Total Employed	47,400
2000	3.00	Total Unemployed	1,800
1999	3.20	Unemployment Rate	3.70%
1998	3.00		
1997	3.50		
1996	3.60		
1995	3.80		
1994	3.80		

Employment by Sector, 2000 (1)	Percent
Manufacturing	31.30%
Wholesale and Retail Trade	20.33
Services	10.62
State and Local Government	22.46
Finance, Insurance, Real Estate	1.85
Transportation and Public Utilities	2.40
Construction	6.71
Mining	0.50
Agriculture	3.83
Total	100.00%

Year	Population (2)	Total Public School Enrollment (3)
2003	93,649	13,690
2002	92,722	12,846
2001	91,804	13,278
2000	90,895	13,088
1999	89,598	13,132
1998	87,913	13,053
1997 *	86,054	13,092
1996	86,054	12,992
1995	84,260	12,504
1994	83,400	12,212

* No estimates available, previous year continued.

Source:

- (1) Ohio Bureau of Employment Services
- (2) Geauga County Planning Commission
- (3) Geauga County Educational Service Center

(Continued)

Geauga County, Ohio

Demographic Statistics (Continued)

AGE DISTRIBUTION (1) (1990 Census)			
Age Group	Male	Female	Total
Under 5 years	3,245	3,128	6,373
5 to 9 years	3,375	3,202	6,577
10 to 14 years	3,338	3,166	6,504
15 to 19 years	3,156	2,780	5,936
20 to 24 years	2,337	2,199	4,536
25 to 29 years	2,342	2,536	4,878
30 to 34 years	3,090	3,336	6,426
35 to 44 years	6,808	6,938	13,746
45 to 54 years	5,159	5,145	10,304
55 to 59 years	1,854	1,865	3,719
60 to 64 years	1,750	1,751	3,501
65 to 74 years	2,465	2,836	5,301
75 to 84 years	1,031	1,552	2,583
85 and over	181	564	745
Total	40,131	40,998	81,129
Median Age	32.2	33.7	32.9

Distribution of Households by Income Bracket-1990 Census

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

Median Income \$39,009

Income Earners by Family Type-1990 Census

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

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

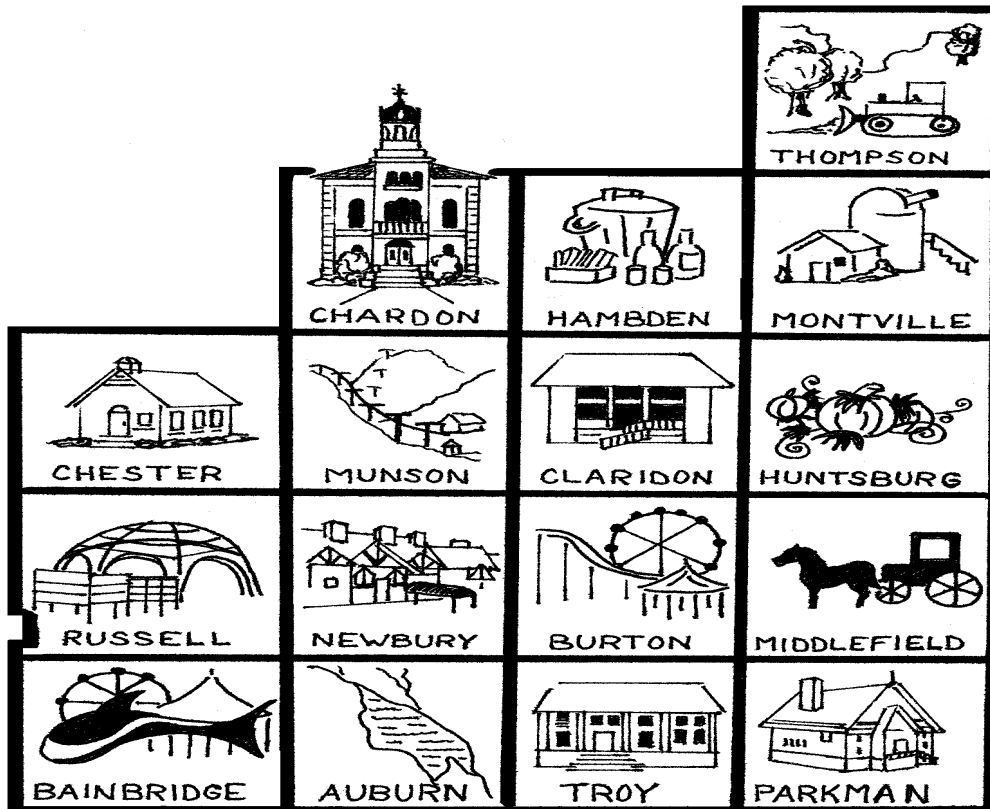
Sources: (1) Northern Ohio Data & Information Service
 (2) U.S. Census Bureau

Geauga County, Ohio

Townships and Villages within the County

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

Sources: Geauga County Archives
2000 U.S. Census



H. K. Korman

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

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





**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

GEAUGA COUNTY FINANCIAL CONDITION

GEAUGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 27, 2004**