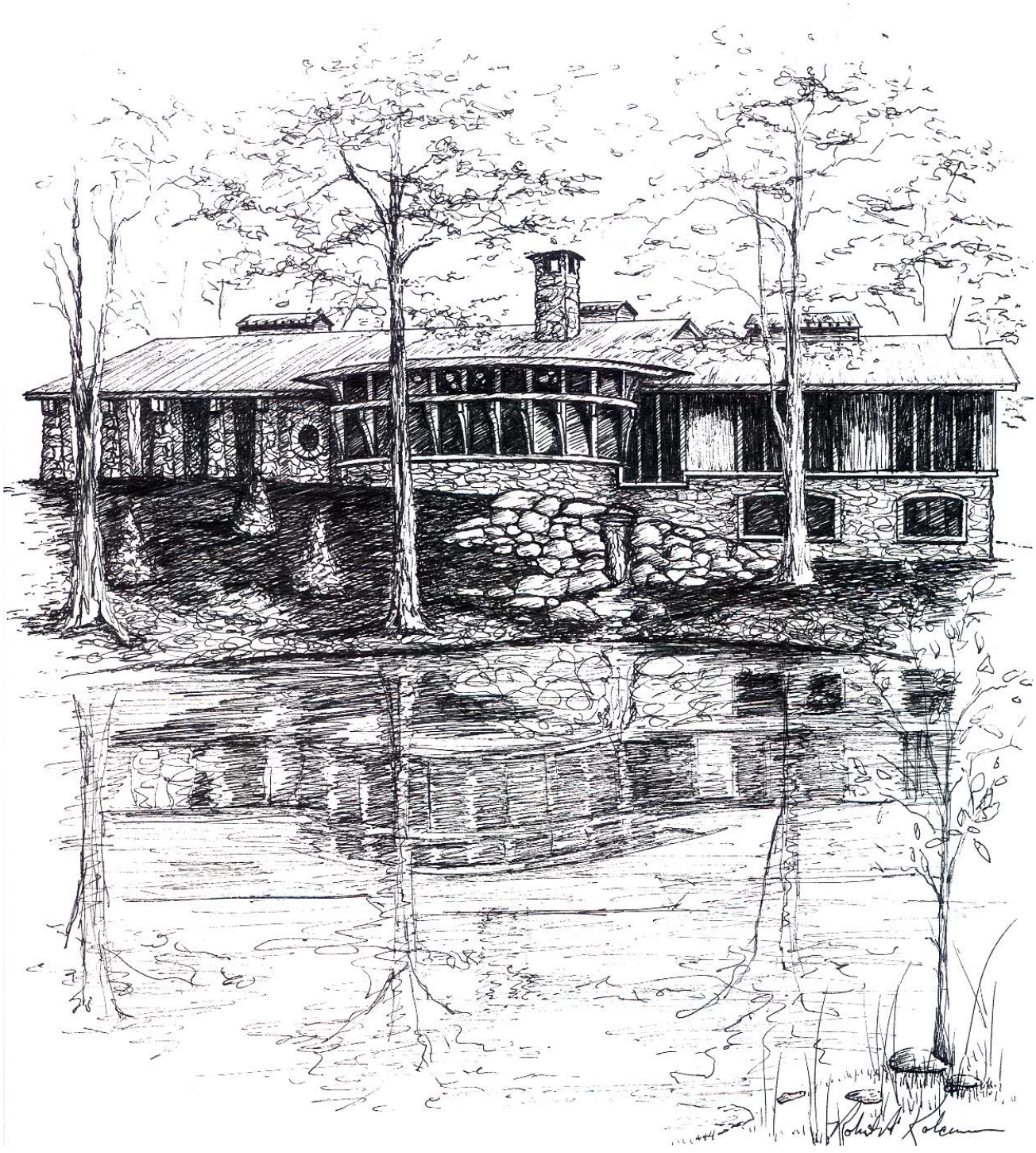
Geauga County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2002

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Tracy A. Jemison, AAS
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Beth A. Hamilton
Deputy Auditor

Geauga County, Ohio

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

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Tracy A. Jemison, AAS

Geauga County Auditor

June 16, 2003

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

As Geauga County Auditor, I am pleased to present Geauga County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002. 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.

Reporting Entity

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

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

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

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

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

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

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

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

Geauga 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 92,722 for 2002, which represents a 14.29 percent increase from the 1990 census figure of 81,129. The 2002 unemployment rate for the County was 4.3 percent, while the state and national averages were 5.0 percent and 5.7 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 2002, the County Building Regulation Department issued a total of 1,812 building permits with an estimated value upon completion of $175,903,757. Of this total, 427 permits were residential with an estimated value upon completion of $116,139,879, and 1,385 were all other classes of property with an estimated value upon completion of $59,763,878.

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 2002, $700,000 was loaned to two companies, retaining one hundred ninety one and creating thirty-four additional jobs.

Major Initiatives

The Department of Community Development completed several projects funded by grants. Funding was provided for engineering work for the installation of the Parkman Sewer Plant, with construction expected to begin during the Fall of 2003. The renovation of the Geauga County Fairgrounds grandstand restrooms were completed making them handicap accessible. In addition seventeen families received down payment assistance to purchase their first home, seventeen homes were rehabilitated, and two low income or senior citizen residents received emergency assistance to repair their homes. Also, four low to moderate-income families received infrastructure loans for the installation of new septic systems and wells.

The plan for a subterranean addition to the existing Courthouse was terminated for 2002, however plans continue for a new jail facility. Estimated costs are expected to reach $15.2 million with $4.2 million of the cost coming from State grants.

Over 5 million dollars were spent to improve roadways and bridges throughout the County. Huntley, Fairmount, Mosley and Hobart Road Bridges were replaced. Major improvements were made to Burton Windsor Road including bridge replacement and resurfacing. Mumford, Butternut and Hale Roads underwent resurfacing. Burton Windsor and Messenger Roads were widened and had additional asphalt added along with cement stabilization. Fairmount Road underwent drainage reconstruction along with the addition of a curb.

Several improvements were completed to existing wastewater systems in the County. These included: upgrades of the disinfection system at five wastewater systems to an ultraviolet system; expansion of Parkman and McFarland wastewater plants, and McFarland sewer alignment has been completed.

Department Focus

The Geauga County Automated Data Board (ADP Board) is among the most advanced in the State. The ADP Board has long recognized the contribution that automated record keeping can make to the "business" of running County government. Since the first computer was purchased in November of 1980, the ADP Board has assisted County elected officials by providing the means to base their decisions on accurate, timely, and complete information.

Virtually every facet of the governmental process has been touched by automation, including payroll, revenue and expense accounting, budgeting, retirement calculations, fixed asset inventories, election results, jury draws, dog registrations, building department records, property appraisal systems, utility billings, court records and IRS reporting. The County's Geographic Information System and the

County’s internet and web application systems are connected to an array of eight servers with a data storage capacity of 968 gigabytes.

The ADP staff was invaluable in the implementation of Governmental Accounting Standards Board (GASB) Statement No. 34. Programmers were able to work directly with the accounting staff to rewrite programs to account for the addition of infrastructure assets and to account for depreciation of capital assets. Implementation costs associated with GASB 34 were reduced considerably as compared to other entities that had to rely on external software programmers.

The department is staffed with nine employees and serves approximately 275 users.

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 first 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 creates 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 Accountant's Report, providing an assessment of the County's finances for 2002. 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 in a trustee capacity 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 $216,167,108. 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, 2002, the County's cash resources were divided into bank deposits and short-term investments.

The County Treasurer, custodian of all County monies, is responsible for investing all idle funds and for directing the investment policies of the County as determined by the County's Investment Advisory Committee. The County pools its cash for maximum investment efficiency and simplified accountability.

Among the County's many investments, Geauga County participates in the State Treasurer's Investment Pool of Ohio (STAR Ohio). This statewide investment pool was established in January 1986 for governmental entities in Ohio and is administrated by the Treasurer of State. In addition to STAR Ohio, the Treasurer invests in U.S. Government Securities, commercial paper, manuscript bonds, and securities issued by U.S. Government Agencies. Interest income is allocated to the General Fund and to other qualifying funds as prescribed by Ohio law**.**

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, 2002, 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, 2001. This was the thirteenth 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, 2002. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

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

Sincerely,



Tracy A. Jemison, AAS
Geauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2002

Board of Commissioners

Neil Hofstetter
Jan Novak
William Repke

Auditor

Tracy A. Jemison

Clerk of Courts

Denise M. Kaminski

Common Pleas Court
General Division

Honorable H.F. Inderlied
Honorable Forrest Burt

Common Pleas Court
Probate/Juvenile

Honorable Charles Henry

Coroner

Albert S. Evans, M.D.

Engineer

Robert L. Phillips

Prosecuting Attorney

David P. Joyce

Recorder

Mary Margaret McBride

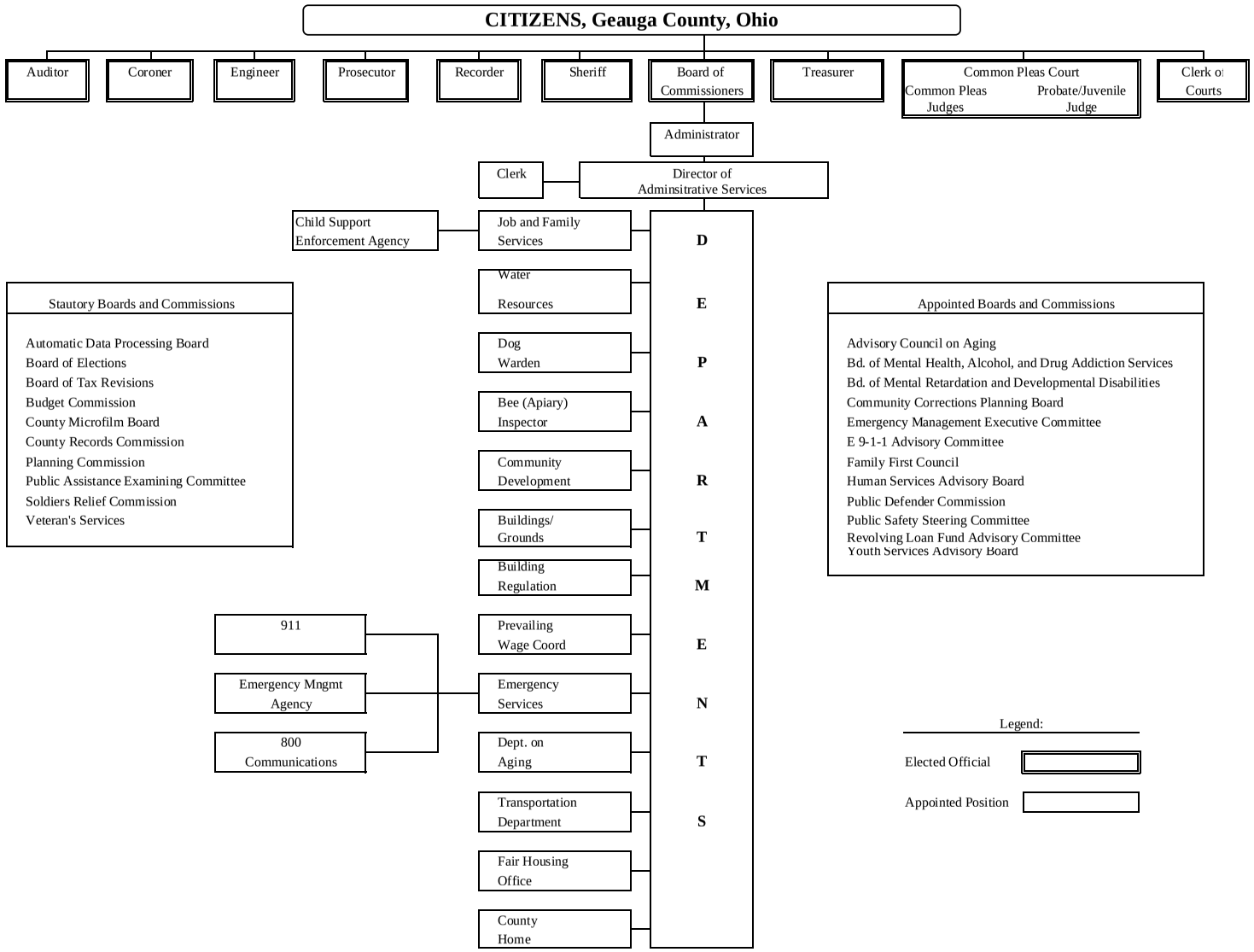
Sheriff

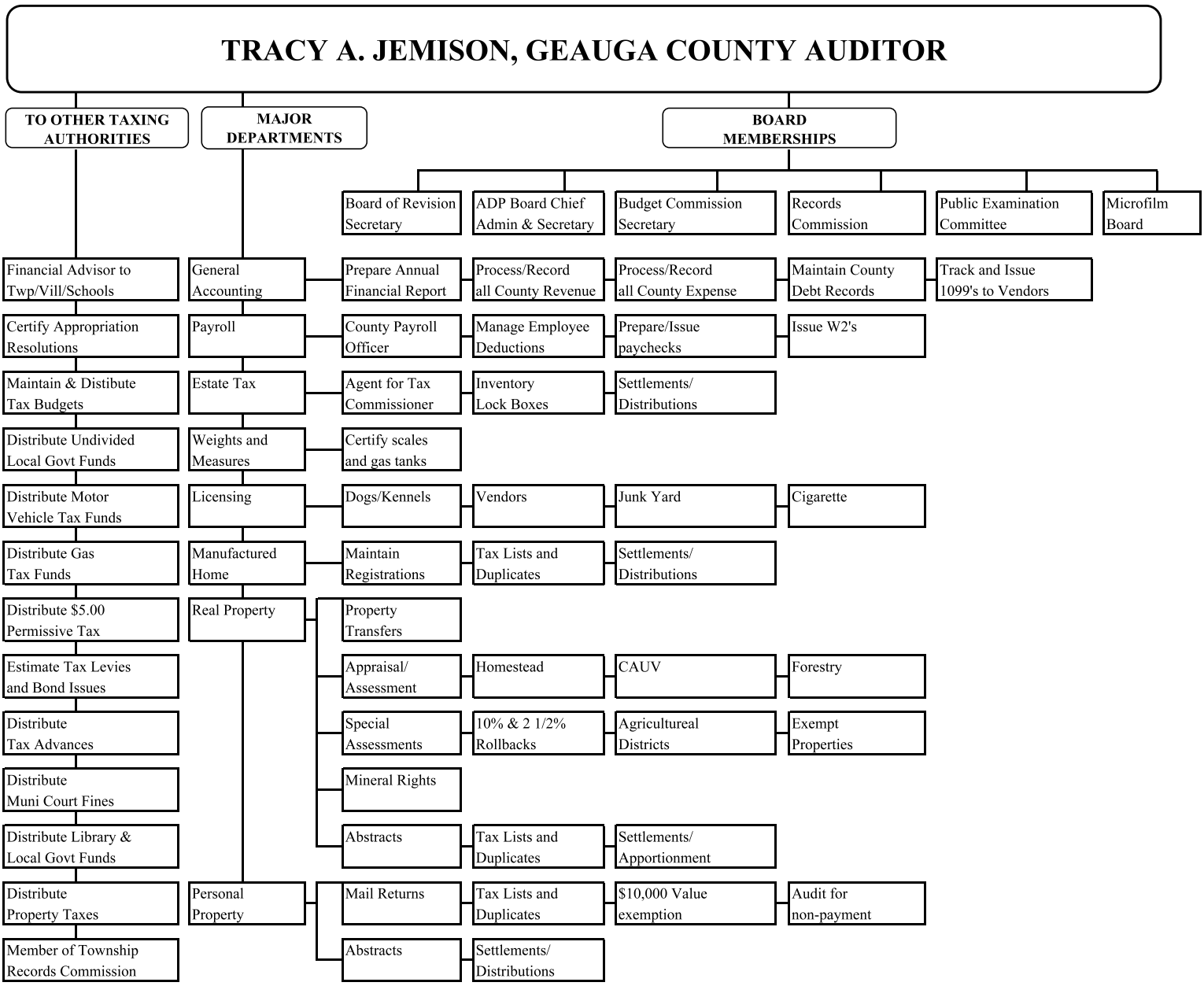
George R. Simmons

Treasurer

Christopher P. Hitchcock

COUNTY ORGANIZATION





DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR

Auditor of State
Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Geauga County
231 Main Street
Chardon, Ohio 44024

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Geauga County, Ohio, (the County) as of and for the year ended December 31, 2002, 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, each major fund and the aggregate remaining fund information of Geauga County, Ohio, as of December 31, 2002, and the respective changes in financial position and the cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Mental Retardation and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*, Governmental Accounting Standards Board Statement No.37, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus*, Governmental Accounting Standards Board Statement No. 38, *Certain Financial Statement Note Disclosure*, and Governmental Accounting Standards Board Statement Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.*

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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2003 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 applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. 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 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 statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Betty Montgomery

Betty Montgomery
Auditor of State

June 16, 2003

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, 2001

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.





President



Executive Director

The 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, 2002. 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 2002 are as follows:

In total, net assets increased $2,812,669. Net assets of governmental activities increased $5,073,859, which represents a 3.6 percent increase from 2001. Net assets of business-type activities declined $2,261,190 or 15.4 percent from 2001.

General revenues accounted for $29,346,885 in revenue or 43.4 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for $38,297,824 or 56.6 percent of all revenues of $67,644,709.

Total assets of governmental activities increased by $7,468,260 and capital assets increased by $6,484,234.

The County had $57,055,884 in expenses related to governmental activities; only $33,411,299 of these expenses were offset by program specific charges for services, grants or contributions. General revenues of $28,804,387 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 whole County, 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.

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 2002?" 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 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 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. 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 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 Fund, 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 16-19 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 23-26 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 27 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 governmental-wide and fund financial statements. The notes to the financial statements can be found on pages 28-62 of this report.

***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 63 and 64. 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 67-172 of this report.

Government-wide Financial Analysis

The following table provides a summary of the County's net assets for 2002 compared to 2001

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Assets						
Current and Other Assets	$60,388,347	$59,404,321	$4,360,633	$4,924,064	$64,748,980	$64,328,385
Capital Assets	116,225,764	109,741,530	17,690,514	19,900,183	133,916,278	129,641,713
Total Assets	176,614,111	169,145,851	22,051,147	24,824,247	198,665,258	193,970,098
Liabilities						
Long Term Liabilities	7,960,815	6,897,295	9,386,156	9,862,826	17,346,971	16,760,121
Other Liabilities	23,502,466	22,171,585	198,304	233,544	23,700,770	22,405,129
Total Liabilities	31,463,281	29,068,880	9,584,460	10,096,370	41,047,741	39,165,250
Net Assets						
Invested in Capital Assets, Net of Related Debt	113,090,764	106,891,530	12,008,737	19,900,183	125,099,501	126,791,713
Restricted for:						
Capital Projects	4,737,393	4,164,594	0	0	4,737,393	4,164,594
Debt Service	1,415,870	1,898,274	0	0	1,415,870	1,898,274
Other Purposes	20,111,977	20,399,017	0	0	20,111,977	20,399,017
Unrestricted	5,794,826	6,723,556	457,950	(5,172,306)	6,252,776	1,551,250
Total Net Assets	$145,150,830	$140,076,971	$12,466,687	$14,727,877	$157,617,517	$154,804,848

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 $157,617,517 ($145,150,830 in governmental activities and $12,466,687 in business type activities) as of December 31, 2002.

A large portion of the County's net assets (79.4 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, $26,265,240 (16.7 percent), represent resources that are subject to external restriction on how they may be used. The remaining balance, $6,252,776 (3.9

percent), of unrestricted net assets may be used to meet the County's ongoing obligations to citizens and creditors.

As of December 31, 2002, 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 $4,695,160. Property taxes receivable increased by $1,430,883 due to an addition of one mill in mental retardation millage. Capital assets increased by $4,274,565 due to additions to infrastructure and building improvements during 2002.

Table 2 shows the changes in net assets for the year ended December 31, 2002. The County first implemented GASB Statement No. 34, Basic Financial Statements in 2002, therefore comparative data is not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total
Program Revenues:			
Charges for Services	$7,265,806	$4,375,464	$11,641,270
Operating Grants and Contributions	24,396,123	511,061	24,907,184
Capital Grant and Contributions	1,749,370	0	1,749,370
Total Program Revenues	33,411,299	4,886,525	38,297,824
General Revenues:			
Property Taxes	19,061,331	0	19,061,331
Sales Tax	4,323,659	0	4,323,659
Grants and Entitlements not Restricted	2,339,936	0	2,339,936
Interest	1,573,798	54,440	1,628,238
Miscellaneous	1,505,663	488,058	1,993,721
Total General Revenues	28,804,387	542,498	29,346,885
Total Revenues	62,215,686	5,429,023	67,644,709
Program Expenses			
General Government:			
Legislative and Executive	7,042,563	0	7,042,563
Judicial	2,832,026	0	2,832,026
Public Safety	8,768,513	0	8,768,513
Public Works	5,860,351	0	5,860,351
Health	5,248,525	0	5,248,525
Human Services	24,921,236	0	24,921,236
Economic Development	1,385,018	0	1,385,018
Intergovernmental	587,607	0	587,607
Interest and Fiscal Charges	410,045	0	410,045
Water Resources	0	6,587,521	6,587,521
Water District	0	1,188,635	1,188,635
Total Program Expenses	57,055,884	7,776,156	64,832,040
Increase in net assets before transfers	5,159,802	(2,347,133)	2,812,669
Transfers	(85,943)	85,943	0
Change in net assets	5,073,859	(2,261,190)	2,812,669
Net Assets - January 1, 2002	140,076,971	14,727,877	154,804,848
Net Assets - December 31, 2002	$145,150,830	$12,466,687	$157,617,517

Human Services accounts for $24,921,236 of expenses out of $57,055,884 total expenses for governmental activities, or 43.7 percent of that total. Of that $57,055,884 in governmental activities expenses, $7,265,806 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 $24,257,461 for operations, $1,888,032 for capital improvements or acquisitions and $28,804,387 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 $23,042,081. $17,808,210 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 $3,263,837, while the total fund balance reached $3,578,541. 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 19.05 percent of total general fund expenditures, while total fund balance represents 20.89 percent of that same amount.

The fund balance of the County's general fund decreased by $1,237,219 during the current fiscal year. The primary factor in this decline is the decrease in interest income.

The mental retardation fund balance increased by $281,066 during the current fiscal year with revenues exceeding expenditures by $1,899,556. This is primarily because of increases in property tax revenues.

This fund transferred out $1,618,490 to help fund projects in the M.R. Residential Services and Construction nonmajor funds.

The Public Assistance Fund balance decreased by $428,574 with expenditures exceeding revenue by $531,368. 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 2002 the budget commission processed two adjustments to estimated revenues which increased the certified revenues by $385,259. Actual revenues received were $329,112 higher than certification. Additionally, the commissioners approved 10 resolutions adjusting appropriations which increased by $368,951. Actual expenditures were $694,986 less than appropriations. The original certificate of estimated resources was passed on August 14, 2001 based on the tax budget adopted by the commissioners on July 10, 2001 with a total certified amount of $16,556,633, excluding carryover balance. The original appropriations were passed on December 20, 2001 with a total of $17,119,156.

Capital Assets and Debt Administration

Capital Assets:

Table 3 shows 2002 values compared to 2001.

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

	Governmental Activities		Business Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	$2,140,674	$2,140,674	$956,775	$916,423	$3,097,449	$3,057,097
Infrastructure	88,910,445	83,191,588	0	0	88,910,445	83,191,588
Building and Improvements	23,065,229	22,373,801	3,729,817	3,916,636	26,795,046	26,290,437
Machinery and Equipment	682,938	589,269	634,545	598,169	1,317,483	1,187,438
Vehicles	1,426,478	1,446,198	223,934	238,428	1,650,412	1,684,626
Water and Wastewater Lines	0	0	12,145,443	14,230,527	12,145,443	14,230,527
Total Capital Assets	$116,225,764	$109,741,530	$17,690,514	$19,900,183	$133,916,278	$129,641,713

The County's investment in capital assets for its governmental and business type activities as of December 31, 2002, amount to $133,916,278 (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 $428,443 in bridge construction and $5,290,414 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, alligatoring, 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 89 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 17 of this report.

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	
	2002	2001	2002	2001	2002	2001
General Obligation Bonds	$1,060,000	$1,250,000	$260,000	$325,000	$1,320,000	$1,575,000
Special Assessment Bonds	4,096,573	4,317,027	0	0	4,096,573	4,317,027
Revenue Bonds	0	0	166,000	171,000	166,000	171,000
OPWC Loans	0	0	446,250	472,500	446,250	472,500
OWDA Loans	0	0	8,384,537	8,783,557	8,384,537	8,783,557
Notes	1,400,000	1,600,000	0	0	1,400,000	1,600,000
	$6,556,573	$7,167,027	$9,256,787	$9,752,057	$15,813,360	$16,919,084

At the end of 2002, the County had general long term obligations outstanding of $15,813,360. Of this amount, $11,716,787 comprises debt backed by the full faith and credit of the County and $4,096,573 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 .72 percent of the total expenses for governmental activities.

The County's governmental long-term general obligations decreased by $610,454 or 8.5 percent during 2002, and the County's Water and Sewer debt decreased $495,270 or 5.1 percent.

Additional information on the County's long-term debt can be found in Note 22 of this report.

Economic Factors and Next Year's Budgets and Rates

During 2002, unreserved fund balance in the general fund decreased significantly to $3,263,837. The primary cause was transfers out for Construction projects and the decline in interest revenue. This decrease has resulted in 6 percent budget cuts for all departments within the general fund with the exception of the Judicial entities.

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2002 the County received 2.3 mills of the maximum 2.5 of inside millage. 2.0 mills were allocated to the general fund and .3 mills were allocated to the debt service fund. The remaining .2 mills is reserved for the County but uncollected. 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 4.3 percent, which increased from 3.7 percent a year ago. The State average was 5.0 percent and the Federal rate was 5.7 percent. We do anticipate a slight decrease in sales tax revenues due to the rise in unemployment in 2003

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 2003. 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, 2002

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	$22,941,842	$4,050,125	$26,991,967	$44,237
Cash and Cash Equivalents:				
In Segregated Accounts	168,185	0	168,185	0
With Fiscal Agents	12,766	0	12,766	0
Investments	14,536	0	14,536	0
Materials and Supplies Inventory	705,732	123,108	828,840	13,527
Accrued Interest Receivable	0	6,444	6,444	0
Loans Receivable	3,017,954	0	3,017,954	0
Accounts Receivable	414,574	182,938	597,512	32,483
Internal Balances	1,982	(1,982)	0	0
Intergovernmental Receivable	8,168,855	0	8,168,855	0
Prepaid Items	86,682	0	86,682	2,214
Sales Taxes Receivable	1,956,405	0	1,956,405	0
Property Taxes Receivable	18,667,075	0	18,667,075	0
Special Assessments Receivable	4,231,759	0	4,231,759	0
Nondepreciable Capital Assets	91,051,119	956,775	92,007,894	0
Depreciable Capital Assets, Net	25,174,645	16,733,739	41,908,384	27,860
Total Assets	176,614,111	22,051,147	198,665,258	120,321
Liabilities				
Accounts Payable	310,734	18,433	329,167	633
Accrued Wages	496,430	35,176	531,606	4,512
Contracts Payable	1,097,254	77,852	1,175,106	0
Intergovernmental Payable	1,180,972	59,360	1,240,332	0
Accrued Interest Payable	25,824	7,483	33,307	0
Matured Interest Payable	12,766	0	12,766	0
Deferred Revenue	18,303,486	0	18,303,486	0
Notes Payable	2,075,000	0	2,075,000	0
Long-Term Liabilities:				
Due Within One Year	2,191,438	262,598	2,454,036	0
Due In More Than One Year	5,769,377	9,123,558	14,892,935	0
Total Liabilities	31,463,281	9,584,460	41,047,741	5,145
Net Assets				
Invested in Capital Assets, Net of Related Debt	113,090,764	12,008,737	125,099,501	0
Restricted for:				
Capital Projects	4,737,393	0	4,737,393	0
Debt Service	1,415,870	0	1,415,870	0
Other Purposes	20,111,977	0	20,111,977	0
Unrestricted	5,794,826	457,950	6,252,776	115,176
Total Net Assets	$145,150,830	$12,466,687	$157,617,517	$115,176

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Activities
For the Year Ended December 31, 2002

	Expenses	Program Revenues: Charges for Services and Operating Assessments	Program Revenues: Operating Grants, Contributions and Interest	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	$7,042,563	$4,468,026	$89,575	$0
Judicial	2,832,026	876,982	546,205	0
Public Safety	8,768,513	650,653	420,153	0
Public Works	5,860,351	373,345	5,515,246	423,755
Health	5,248,525	161,267	3,269,436	0
Human Services	24,921,236	735,533	14,334,273	259,268
Economic Development and Assistance	1,385,018	0	8,750	0
Intergovernmental	587,607	0	73,823	1,205,009
Interest and Fiscal Charges	410,045	0	0	0
Total Governmental Activities	57,055,884	7,265,806	24,257,461	1,888,032
Business-Type Activities:				
Water Resources	6,587,521	3,964,672	511,061	0
Water District	1,188,635	410,792	0	0
Total Business-Type Activities	7,776,156	4,375,464	511,061	0
Total - Primary Government	$64,832,040	$11,641,270	$24,768,522	$1,888,032
Component Unit				
Workshop	$491,580	$496,474	$0	$0
General Revenues				
Property Taxes Levied for:				
General Purposes				
Other Purposes				
Debt Service				
Capital Projects				
Sales Taxes Levied for General Purposes				
Grants and Entitlements not Restricted to Specific Programs				
Interest				
Other				
Total General Revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net Assets				
Net Assets Beginning of Year (See Note 3)				
Net Assets End of Year				

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Workshop
($2,484,962)	$0	($2,484,962)	$0
(1,408,839)	0	(1,408,839)	0
(7,697,707)	0	(7,697,707)	0
451,995	0	451,995	0
(1,817,822)	0	(1,817,822)	0
(9,592,162)	0	(9,592,162)	0
(1,376,268)	0	(1,376,268)	0
691,225	0	691,225	0
(410,045)	0	(410,045)	0
(23,644,585)	0	(23,644,585)	0
0	(2,111,788)	(2,111,788)	0
0	(777,843)	(777,843)	0
0	(2,889,631)	(2,889,631)	0
(23,644,585)	(2,889,631)	(26,534,216)	0
0	0	0	4,894
5,804,818	0	5,804,818	0
9,954,659	0	9,954,659	0
645,926	0	645,926	0
2,655,928	0	2,655,928	0
4,323,659	0	4,323,659	0
2,339,936	0	2,339,936	0
1,573,798	54,440	1,628,238	293
1,505,663	488,058	1,993,721	1,167
28,804,387	542,498	29,346,885	1,460
(85,943)	85,943	0	0
28,718,444	628,441	29,346,885	1,460
5,073,859	(2,261,190)	2,812,669	6,354
140,076,971	14,727,877	154,804,848	108,822
$145,150,830	$12,466,687	$157,617,517	$115,176

Geauga County, Ohio

Balance Sheet
Governmental Funds
December 31, 2002

	General	Mental Retardation	Public Assistance	Debt Service
Assets				
Equity in Pooled Cash and Cash Equivalents	$2,352,799	$1,441,700	$670,923	$2,640,726
Cash and Cash Equivalents:				
In Segregated Accounts	3,635	24,410	15,306	0
With Fiscal Agents	0	0	0	12,766
Investments in Segregated Accounts	0	0	0	14,536
Material and Supplies Inventory	93,595	59,696	6,945	0
Accounts Receivable	301,762	32,917	0	0
Interfund Receivable	1,064,175	0	596	0
Intergovernmental Receivable	1,170,687	586,924	12,347	37,956
Prepaid Items	86,682	0	0	0
Sales Taxes Receivable	1,956,405	0	0	0
Property Taxes Receivable	5,079,261	6,301,400	0	690,500
Special Assessments Receivable	0	0	0	4,231,759
Loans Receivable	0	0	0	0
Total Assets	$12,109,001	$8,447,047	$706,117	$7,628,243
Liabilities				
Accounts Payable	$98,553	$20,363	$16,514	$0
Contracts Payable	81,538	51,982	74,206	0
Accrued Wages	177,907	149,085	34,302	0
Interfund Payable	268	0	26,481	0
Intergovernmental Payable	377,397	251,514	304,293	0
Deferred Revenue	7,794,797	6,874,510	0	4,960,215
Matured Interest Payable	0	0	0	12,766
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Total Liabilities	8,530,460	7,347,454	455,796	4,972,981
Fund Balances				
Reserved for Encumbrances	203,363	163,629	106,733	0
Reserved for Loans	0	0	0	0
Reserved for Unclaimed Monies	111,341	0	0	0
Unreserved, Undesignated, Reported in:				
General Fund	3,263,837	0	0	0
Special Revenue Funds	0	935,964	143,588	0
Debt Service Funds	0	0	0	2,655,262
Capital Projects Funds	0	0	0	0
Total Fund Balances	3,578,541	1,099,593	250,321	2,655,262
Total Liabilities and Fund Balances	$12,109,001	$8,447,047	$706,117	$7,628,243

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, 2002

Other Governmental Funds	Total Governmental Funds			
		Total Governmental Funds Balances		$23,042,081
		Amounts reported for governmental activities in the statement of net assets are different because		
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		116,225,764
$15,835,694	$22,941,842			
124,834	168,185			
0	12,766			
0	14,536	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:		
545,496	705,732			
79,895	414,574	Intergovernmental	7,712,082	
31,775	1,096,546	Sales Tax	1,607,813	
6,360,941	8,168,855	Special Assessments	4,231,759	
0	86,682	Property Taxes	316,414	
0	1,956,405	Total		13,868,068
6,595,914	18,667,075			
0	4,231,759	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(24,268)
3,017,954	3,017,954			
$32,592,503	$61,482,911			
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
$175,304	$310,734			
889,528	1,097,254	General Obligation Bonds	(1,060,000)	
135,136	496,430	Special Assessment Bonds	(4,096,573)	
1,067,815	1,094,564	Notes Payable	(1,400,000)	
247,768	1,180,972	Compensated Absences	(1,404,242)	
12,542,032	32,171,554			
0	12,766	Total		(7,960,815)
1,556	1,556			
2,075,000	2,075,000	*Net Assets of Governmental Activities*		$145,150,830
17,134,139	38,440,830			
1,630,851	2,104,576			
3,017,954	3,017,954			
0	111,341			
0	3,263,837			
10,569,781	11,649,333			
0	2,655,262			
239,778	239,778			
15,458,364	23,042,081			
$32,592,503	$61,482,911			

Geauga County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2002

	General	Mental Retardation	Public Assistance	Debt Service	Other Governmental Funds
Revenues:					
Property and Other Taxes	$5,789,836	$6,232,686	$0	$644,539	$6,522,250
Sales Tax	4,378,012	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0	492,674
Charges for Services	3,317,823	302,389	0	0	2,966,962
Licenses and Permits	8,521	0	0	0	159,772
Fines and Forfeitures	150,266	0	0	0	76,584
Intergovernmental	1,889,873	6,773,291	4,216,704	346,567	15,105,205
Special Assessments	0	0	0	220,454	0
Interest	1,259,465	3,113	0	149,601	161,619
Rentals	65,129	0	0	0	0
Contributions/Donations	0	95,332	0	0	18,882
Other	623,357	7,803	95,825	0	778,678
Total Revenues	17,482,282	13,414,614	4,312,529	1,361,161	26,282,626
Expenditures:					
Current:					
General Government:					
Legislative and Executive	5,325,733	0	0	0	1,375,540
Judicial	2,227,574	0	0	0	639,132
Public Safety	7,238,013	0	0	0	1,445,961
Public Works	133,849	0	0	0	6,127,020
Health	0	0	0	0	5,227,754
Human Services	267,440	11,515,058	4,843,897	0	8,182,963
Economic Development and Assistance	0	0	0	0	31,003
Other	1,354,015	0	0	0	0
Intergovernmental	587,607	0	0	0	65,000
Capital Outlay	0	0	0	0	7,173,952
Debt Service:					
Principal Retirement	0	0	0	2,010,454	0
Interest and Fiscal Charges	0	0	0	364,439	46,950
Total Expenditures	17,134,231	11,515,058	4,843,897	2,374,893	30,315,275
Excess of Revenues Over (Under) Expenditures	348,051	1,899,556	(531,368)	(1,013,732)	(4,032,649)
Other Financing Sources (Uses):					
Notes Issued	0	0	0	1,400,000	0
Transfers In	223,403	0	251,596	334,251	5,119,302
Transfers Out	(1,808,673)	(1,618,490)	(148,802)	0	(2,438,530)
Total Other Financing Sources (Uses)	(1,585,270)	(1,618,490)	102,794	1,734,251	2,680,772
Net Change in Fund Balance	(1,237,219)	281,066	(428,574)	720,519	(1,351,877)
Fund Balances at Beginning of Year - Restated (See Note 3)	4,815,760	818,527	678,895	1,934,743	16,810,241
Fund Balances at End of Year	$3,578,541	$1,099,593	$250,321	$2,655,262	$15,458,364

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, 2002

Total Governmental Funds			
	Net Change in Fund Balances - Total Governmental Funds		($2,016,085)
	Amounts reported for governmental activities in the statement of activities are different because		
$19,189,311	Governmental funds report capital outlays as expenditures. However, in the		
4,378,012	statement of activities, the cost of those assets is allocated over their estimated		
492,674	useful lives as depreciation expense. This is the amount by which capital		
6,587,174	outlays exceeded depreciation in the current period.		
168,293	Capital Outlay	8,299,183	
226,850	Depreciation	(1,785,784)	
28,331,640	Total		6,513,399
220,454			
1,573,798	Governmental funds only report the disposal of fixed assets to the extent		
65,129	proceeds are received from the sale. In the statement of activities, a gain		
114,214	or loss is reported for each disposal.		(29,165)
1,505,663			
	Revenues in the statement of activities that do not provide current		
62,853,212	financial resources are not reported as revenue in the funds.		
	Intergovernmental	(453,099)	
	Sales Tax	(54,353)	
	Special Assessments	(2,094)	
	Property Taxes	(127,980)	
6,701,273			
2,866,706	Total		(637,526)
8,683,974			
6,260,869	Other financing sources in the governmental funds increase long-term		
5,227,754	liabilities in the statement of net assets.		
24,809,358	Notes Issued		(1,400,000)
31,003			
1,354,015	Repayment of bond principal is an expenditure in the governmental funds, but the		
652,607	repayment reduces long-term liabilities in the statement of net assets.		2,010,454
7,173,952			
	In the statement of activities, interest is accrued on outstanding bonds, whereas		
2,010,454	in governmental funds, an interest expenditure is reported when due.		1,344
411,389			
	Some expenses reported in the statement of activities, such as compensated		
66,183,354	absences, do not require the use of current financial resources and		
	therefore are not reported as expenditures in governmental funds.		
	Compensated Absences	(73,975)	
(3,330,142)	Intergovernmental Payable	705,413	
	Total		631,438
1,400,000			
5,928,552	*Change in Net Assets of Governmental Activities*		$5,073,859
(6,014,495)			
1,314,057			
(2,016,085)			
25,058,166			
$23,042,081			

Geauga County, Ohio

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

General

Budget Basis

For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$5,716,600	$5,734,080	$5,783,861	$49,781
Sales Tax	3,750,000	4,413,714	4,413,714	0
Charges for Services	2,602,150	2,934,071	3,040,190	106,119
Licenses and Permits	10,800	8,246	8,521	275
Fines and Forfeitures	158,000	149,540	154,320	4,780
Intergovernmental	1,911,133	1,928,690	1,933,020	4,330
Interest	1,600,000	1,240,000	1,360,079	120,079
Rentals	102,500	64,413	65,129	716
Other	705,450	469,138	512,170	43,032
Total Revenues	16,556,633	16,941,892	17,271,004	329,112
Expenditures:				
Current:				
General Government:				
Legislative and Executive	5,519,318	5,534,986	5,291,658	243,328
Judicial	2,235,149	2,273,817	2,200,871	72,946
Public Safety	6,908,687	7,008,516	6,922,468	86,048
Public Works	136,060	139,755	130,769	8,986
Human Services	328,926	336,292	263,184	73,108
Other	1,398,146	1,600,581	1,396,524	204,057
Intergovernmental	592,870	594,160	587,647	6,513
Total Expenditures	17,119,156	17,488,107	16,793,121	694,986
Excess of Revenues Over (Under) Expenditures	(562,523)	(546,215)	477,883	1,024,098
Other Financing Sources (Uses):				
Transfers In	574,000	224,238	223,403	(835)
Transfers Out	(1,663,262)	(1,822,317)	(1,808,673)	13,644
Advances In	0	123,830	123,830	0
Advances Out	0	(507,711)	(507,711)	0
Total Other Financing Sources (Uses)	(1,089,262)	(1,981,960)	(1,969,151)	12,809
Net Change in Fund Balance	(1,651,785)	(2,528,175)	(1,491,268)	1,036,907
Fund Balances at Beginning of Year	2,896,660	2,896,660	2,896,660	0
Unexpended Prior Year Encumbrances	145,926	145,926	145,926	0
Fund Balances at End of Year	$1,390,801	$514,411	$1,551,318	$1,036,907

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$4,022,325	$6,232,686	$6,232,686	$0
Charges for Services	290,000	293,505	294,356	851
Intergovernmental	5,900,756	6,789,113	6,914,650	125,537
Interest	2,800	3,100	3,113	13
Contributions/Donations	30,000	29,190	33,350	4,160
Other	9,000	7,200	7,803	603
Total Revenues	10,254,881	13,354,794	13,485,958	131,164
Expenditures:				
Current:				
Human Services	9,797,881	11,678,874	11,331,832	347,042
Total Expenditures	9,797,881	11,678,874	11,331,832	347,042
Excess of Revenues Over Expenditures	457,000	1,675,920	2,154,126	478,206
Other Financing Sources (Uses):				
Transfers In	143,000	0	0	0
Transfers Out	(600,000)	(1,623,282)	(1,618,490)	4,792
Total Other Financing Sources (Uses)	(457,000)	(1,623,282)	(1,618,490)	4,792
Net Change in Fund Balance	0	52,638	535,636	482,998
Fund Balances at Beginning of Year	650,339	650,339	650,339	0
Unexpended Prior Year Encumbrances	19,743	19,743	19,743	0
Fund Balances at End of Year	$670,082	$722,720	$1,205,718	$482,998

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$1,758,691	$4,322,853	$4,437,900	$115,047
Other	70,000	95,229	95,229	0
Total Revenues	1,828,691	4,418,082	4,533,129	115,047
Expenditures:				
Current:				
Human Services	3,522,700	4,820,018	4,618,598	201,420
Total Expenditures	3,522,700	4,820,018	4,618,598	201,420
Excess of Revenues Under Expenditures	(1,694,009)	(401,936)	(85,469)	316,467
Other Financing Sources (Uses):				
Transfers In	1,838,300	180,463	251,596	71,133
Transfers Out	(138,291)	(148,802)	(148,802)	0
Total Other Financing Sources (Uses)	1,700,009	31,661	102,794	71,133
Net Change in Fund Balance	6,000	(370,275)	17,325	387,600
Fund Balances at Beginning of Year	370,295	370,295	370,295	0
Unexpended Prior Year Encumbrances	86,011	86,011	86,011	0
Fund Balances at End of Year	$462,306	$86,031	$473,631	$387,600

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Assets
Enterprise Funds
December 31, 2002

	Water Resources	Water District	Total
Assets			
Current Assets			
Equity in Pooled Cash and Cash Equivalents	$3,637,959	$412,166	$4,050,125
Materials and Supplies Inventory	123,108	0	123,108
Accrued Interest Receivable	6,444	0	6,444
Accounts Receivable	162,264	20,674	182,938
Interfund Receivable	0	268	268
Total Current Assets	3,929,775	433,108	4,362,883
Noncurrent Assets			
Capital Assets:			
Nondepreciable Capital Assets	956,775	0	956,775
Depreciable Capital Assets, Net	13,158,729	3,575,010	16,733,739
Total Noncurrent Assets	14,115,504	3,575,010	17,690,514
Total Assets	$18,045,279	$4,008,118	$22,053,397
Liabilities			
Current Liabilities			
Accounts Payable	$13,699	$4,734	$18,433
Accrued Wages	33,194	1,982	35,176
Contracts Payable	73,849	4,003	77,852
Interfund Payable	0	2,250	2,250
Intergovernmental Payable	55,032	4,328	59,360
Compensated Absences Payable	43,233	0	43,233
Accrued Interest Payable	7,483	0	7,483
Revenue Bonds Payable	5,000	0	5,000
General Obligation Bonds Payable	65,000	0	65,000
OWDA Loans Payable	123,115	0	123,115
OPWC Loans Payable	26,250	0	26,250
Total Current Liabilities	445,855	17,297	463,152
Long-Term Liabilities			
Compensated Absences Payable (net of current portion)	78,782	7,354	86,136
Revenue Bonds Payable (net of current portion)	161,000	0	161,000
General Obligation Bonds Payable (net of current portion)	195,000	0	195,000
OWDA Loans Payable (net of current portion)	8,261,422	0	8,261,422
OPWC Loans Payable (net of current portion)	420,000	0	420,000
Total Long-Term Liabilities	9,116,204	7,354	9,123,558
Total Liabilities	9,562,059	24,651	9,586,710
Net Assets			
Invested in Capital Assets, Net of Related Debt	8,433,727	3,575,010	12,008,737
Unrestricted	49,493	408,457	457,950
Total Net Assets	$8,483,220	$3,983,467	$12,466,687

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, 2002

	Water Resources	Water District	Total
Operating Revenues			
Charges for Services	$3,681,522	$410,792	$4,092,314
Other	388,981	99,077	488,058
Total Operating Revenues	4,070,503	509,869	4,580,372
Operating Expenses			
Personal Services	1,773,026	153,099	1,926,125
Materials and Supplies Inventory	854,257	31,985	886,242
Contract Services	1,171,563	333,687	1,505,250
Other	323,829	16,609	340,438
Depreciation	2,057,007	653,255	2,710,262
Total Operating Expenses	6,179,682	1,188,635	7,368,317
Operating Loss	(2,109,179)	(678,766)	(2,787,945)
Non-Operating Revenues (Expenses)			
Interest and Fiscal Charges	(407,839)	0	(407,839)
Interest	54,440	0	54,440
Operating Grants	511,061	0	511,061
Total Non-Operating Revenues (Expenses)	157,662	0	157,662
Loss before Capital Contributions and Transfers	(1,951,517)	(678,766)	(2,630,283)
Capital Contributions	283,150	0	283,150
Transfers In	87,133	0	87,133
Transfers Out	(1,190)	0	(1,190)
Change in Net Assets	(1,582,424)	(678,766)	(2,261,190)
Net Assets Beginning of Year - Restated (See Note 3)	10,065,644	4,662,233	14,727,877
Net Assets End of Year	$8,483,220	$3,983,467	$12,466,687

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2002

	Water Resources	Water District	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Customers	$3,624,745	$420,000	$4,044,745
Cash Payments to Suppliers for Goods and Services	(2,116,076)	(374,118)	(2,490,194)
Cash Payments to Employees for Services	(1,696,537)	(147,679)	(1,844,216)
Other Operating Revenue	388,981	99,077	488,058
Other Operating Expense	(323,829)	(14,359)	(338,188)
Net Cash Used For Operating Activities	(122,716)	(17,079)	(139,795)
Cash Flows from Noncapital Financing Activities:			
Transfers In	87,133	0	87,133
Transfers Out	(1,190)	0	(1,190)
Operating Grants Received	629,271	0	629,271
Net Cash Provided by Noncapital Financing Activities	715,214	0	715,214
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(443,493)	(57,100)	(500,593)
Principal Paid on Bonds	(70,000)	0	(70,000)
Principal Paid on OWDA Loans	(399,020)	0	(399,020)
Principal Paid on OPWC Loans	(26,250)	0	(26,250)
Interest Paid on Bonds	(37,800)	0	(37,800)
Interest Paid on OWDA Loans	(369,747)	0	(369,747)
Capital Contributions	283,150	0	283,150
Net Cash Used for Capital and Related Financing Activities	(1,063,160)	(57,100)	(1,120,260)
Cash Flows from Investing Activities:			
Interest on Investments	47,996	0	47,996
Net Cash Provided by Investing Activities	47,996	0	47,996
Net Decrease in Cash and Cash Equivalents	(422,666)	(74,179)	(496,845)
Cash and Cash Equivalents at Beginning of Year	4,060,625	486,345	4,546,970
Cash and Cash Equivalents at End of Year	$3,637,959	$412,166	$4,050,125

Geauga County, Ohio

Combining Statement of Cash Flows
Enterprise Funds (Continued)
For the Year Ended December 31, 2002

	Water Resources	Water District	Totals
Reconciliation of Operating Loss to Net Cash Used For Operating Activities:			
Operating Loss	($2,109,179)	($678,766)	($2,787,945)
Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:			
Depreciation	2,057,007	653,255	2,710,262
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(56,777)	6,602	(50,175)
Decrease in Due From Other Funds	0	2,606	2,606
Decrease in Inventories	2,429	0	2,429
Decrease in Accounts Payable	(11,483)	(2,298)	(13,781)
Decrease in Contracts Payable	(78,912)	(6,148)	(85,060)
Increase in Accrued Wages	12,050	152	12,202
Increase in Compensated Absences Payable	17,043	1,557	18,600
Increase (Decrease) in Due To Other Funds	(2,290)	2,250	(40)
Increase in Intergovernmental Payable	47,396	3,711	51,107
Total Adjustments	1,986,463	661,687	2,648,150
Net Cash Used for Operating Activities	($122,716)	($17,079)	($139,795)

See accompanying notes to the basic financial statements.

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31,2002

Assets:	
Equity in Pooled Cash and Cash Equivalents	$15,454,516
Cash and Cash Equivalents In Segregated Accounts	614,854
Receivables:	
Property Taxes	194,026,585
Special Assessments	6,071,153
Total Assets	$216,167,108
Liabilities:	
Intergovernmental Payable	$200,230,591
Undistributed Monies	15,624,343
Due to Others	150,882
Payroll Withholdings	161,292
Total Liabilities	$216,167,108

See accompanying notes to the basic financial statements

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.

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 the 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 enterprise funds provided they do not conflict with or contradict GASB pronouncements. The significant accounting policies followed in the preparation of these financial statements are summarized below.

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.

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.

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.

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.

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, 2002, but which were levied to finance year 2003 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" on the balance sheet.

During 2002, 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, 2002.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2002 amounted to $1,259,465 which includes $1,113,407 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 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, 2002 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 fixed 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 computing using the straight-line method over the following useful lives:

Description	
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.

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.

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. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, loans receivable (revolving loan monies loaned to local businesses) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

Q. 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 Mental Retardation, Aging, Mental Health and Transportation.

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

R. 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 nursing home, solid waste recycling center, county sewer, county water, Streetsboro sewer, hospital, central services, workers' compensation and self-insurance programs. 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.

S. 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 2001.

T. 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. Changes in Accounting Principles and Restated Fund Balances and Prior Year Fund Equity

A. Changes in Accounting Principles

For 2002, the County has implemented GASB Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments", GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus", GASB Statement No. 38, "Certain Financial Statement Note Disclosures", and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements."

GASB 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County's programs between business-type and governmental activities. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2001, caused by the conversion to the accrual basis of accounting.

GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the MD&A, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures. GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

B. Restatement of Fund Balance

The implementation of these changes had the following effects on fund balance of the major and nonmajor funds of the County as they were previously reported. The transition from governmental fund balance to net assets of the governmental activities is also presented.

	General	Mental Retardation	Public Assistance	Debt Service	Other Governmental Funds	Totals
Fund Balances December 31, 2001	$5,492,392	$795,227	$676,248	$1,979,849	$16,807,538	$25,751,254
Fund Reclassification	0	9,216	0	0	(9,216)	0
Understatement of Deferred Revenue	(687,047)	0	0	0	0	(687,047)
Overstatement of Cash	0	0	0	(45,106)	0	(45,106)
Overstatment of Intergovernmental Payable	0	0	0	0	1,872	1,872
Implementation of GASB Interpretation No. 6	10,415	14,084	2,647	0	10,047	37,193
Adjusted Fund Balance, December 31, 2001	$4,815,760	$818,527	$678,895	$1,934,743	$16,810,241	25,058,166
GASB 34 Adjustments						
Capital Assets						109,741,530
Long-term (Deferred) Assets						14,505,594
Long-term Liabilities						(9,228,319)
Governmental Activities Net Assets, December 31, 2001						$140,076,971

During 2001, it was determined that capital assets and OWDA loans in the enterprise funds were misstated. These restatements had the following effect on fund equity as it was previously reported.

	Water Resources	Water District	Total
Retained Earnings at December 31, 2001	$9,856,709	$4,670,233	$14,526,942
Restatements:			
Capital Assets	437,700	(8,000)	429,700
Accrued Interest Payable	(7,191)	0	(7,191)
OWDA Loans Payable	(221,574)	0	(221,574)
Net Assets at December 31, 2001	$10,065,644	$4,662,233	$14,727,877

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 (Budget Basis) 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	($1,237,219)	$281,066	($428,574)
Net Adjustment of Revenue Accruals	(279,015)	71,344	220,600
Beginning Fair Value Adjustments for Investments	524,334	0	0
Ending Fair Value Adjustments for Investments	(456,597)	0	0
Advances In	123,830	0	0
Net Adjustment for Expenditure Accruals	683,913	419,200	422,591
Advance Out	(507,711)	0	0
Encumbrances	(342,803)	(235,974)	(197,292)
Budget Basis	($1,491,268)	$535,636	$17,325

Note 5. Fund Deficits

The following funds had a deficit fund balance as of December 31, 2002:

	Deficit Fund Balance
Special Revenue Funds:	
Community Development Administration	$57,617
Transportation Administration	85,989
Capital Projects Fund	
Construction	442,362

The deficits in the 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 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;

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 $2,495 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 $15,435,512 and the bank balance was $7,542,769. $324,410 of the bank balance was covered by federal depository insurance. $7,218,359 was uninsured and uncollateralized. The deposits were secured by pooled collateral held by the financial institution in the financial institution's name. All statutory requirements for the deposit of money had been followed. Non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

C. Investments

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

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

	Category 1	Category 3	Fair Value
Federal Home Loan Bank Notes	$5,846,472	$0	$5,846,472
Federal Home Loan Mortgage Corporation Notes	6,126,178	3,000,000	9,126,178
Federal National Mortgage Association Notes	1,829,601	6,268,834	8,098,435
Investment in Geauga County Manuscript Bond	14,536	0	14,536
	$13,816,787	$9,268,834	
Investment in State Treasurer's Investment Pool			4,735,691
Total Investments			$27,821,312

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	$43,242,288	$14,536
Investments of the Cash Management Pool:		
Federal Agencies Securitites		
Federal Home Loan Bank Notes	(5,846,472)	5,846,472
Federal Home Loan Mortgage Corporation Notes	(9,126,178)	9,126,178
Federal National Mortgage Association Notes	(8,098,435)	8,098,435
State Treasurer's Investment Pool	(4,735,691)	4,735,691
GASB Statement 3	$15,435,512	$27,821,312

Component Unit

At year-end, the carrying amount of Metzenbaum Sheltered Industries Workshop's deposits was $44,237 and the bank balance was $54,500. 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 2002 for real and public utility property taxes represents

collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) is for 2002 taxes.

2002 real property taxes are levied after October 1, 2002 on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

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. 2002 public utility property taxes became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value for capital assets and 24 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2002, was $10.50 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property	$	2,132,263,670
Public Utility Personal Property		77,334,460
Tangible Personal Property		160,205,420
Total Assessed Value	$	2,369,803,550

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, 2002 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2002 operations. The receivable is therefore offset by a credit to deferred revenue. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 8. Receivables

Receivables at December 31, 2002, 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 $3,865,474 in the special assessment bond retirement fund. The amount of delinquent taxes outstanding at year-end is $506,190.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	Amount
General Fund	
Local Government and Revenue Assistance	$911,096
Grant	6,554
Property Tax Rollbacks and Exemptions	253,037
Total General Fund	1,170,687
Special Revenue Funds	
Mental Retardation	586,924
Public Assistance	12,347
Community Development Administration	52,000
CASA	17,856
Intensive Supervision	28,508
Care and Custody	216,186
Motor Vehicle License	1,990,343
Mental Health	1,565,780
Clean Water Act	11,168
Children's Services Levy	554,469
Transportation Administration	2,322
Aging	113,646
Victims/Witness	33,701
Violence Against Women	7,915
Victims of Crime	24,642
Total Special Revenue Funds	5,217,807
Debt Service Fund	
General Obligation Bond Retirement	37,956
Capital Projects Funds	
Road and Bridge	398,734
Transportation Capital Grant	138,602
Community Development Block Grant	1,205,009
Total Capital Projects	1,742,345
Total Governmental Activities	$8,168,795

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 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 2002 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, 2002 is as follows:

Balance at beginning of year	$6,357
Amount received for distribution	0
Amount distributed to entitled recipients	(218)
Balance at end of year	$6,139

Note 11. Joint Ventures

A. Emergency Management Agency

The Emergency Management Agency is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2002, the County contributed $9,998 which represents four percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

B. Family First Council

The Family First Council provides services to multi-need youth in Geauga County. Members of the Council include the Health Department, Board of Education, Board of Mental Retardation and Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Human Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. The continued existence of the Council is dependent upon the County's 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 2002, the County contributed $520,291, which represents thirty seven percent of

total contributions. Complete financial statements can be obtained from the Family First Council, Geauga County, Ohio.

C. Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of industrial waste. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2002. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Trumbull County, Ohio.

D. Portage-Geauga Juvenile Detention and Rehabilitation Center

The Portage-Geauga Juvenile Detention and Rehabilitation Center is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A Joint Board of Trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2002, the County contributed $269,880 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 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 2002 was $260,047.

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 2002.

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 2002.

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 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 2002, the County contributed $26,986, which represents .1 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 2002, 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 2002, N.E.O.N. received sufficient revenues from state grant monies and no additional funds were needed from the participants.

Note 15. Related Party Transactions

During 2002, 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 $1,690,410.

Note 16. Contingent Liabilities

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

The County has been named as a defendant in several claims and lawsuits. A visiting common pleas court judge ordered in November of 2002 a $2.6 million dollar judgment against the Geauga County Board of Commissioners for additional funding for the Geauga County Sheriff's Department. The ruling stemmed from a 2001 lawsuit where the Geauga County Board of Commissioners initiated an action against the Sheriff seeking a declaratory judgment and injunctive relief prohibiting the Sheriff from outspending his appropriation in 2001. In response, the Sheriff filed a counterclaim seeking declaratory judgment and mandamus relief compelling the Commissioners to deliver sufficient appropriations to the Sheriff so that he can perform his statutory duties. The ruling has been stayed pending the Commissioner's appeal to the 11th District Court of Appeals. Although the eventual outcome of the remaining claims cannot be predicted, it is the opinion of the County Prosecuting Attorney that the ultimate liability is not expected to have a material effect on the County's financial position.

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Government Activities:				
Nondepreciable Capital Assets				
Land	$2,140,674	$0	$0	$2,140,674
Infrastructure	83,191,588	5,718,857	0	88,910,445
Total Nondepreciable Capital Assets	85,332,262	5,718,857	0	91,051,119
Depreciable Capital Assets				
Building and Improvements	32,895,517	1,520,576	0	34,416,093
Machinery and Equipment	7,688,399	410,955	(107,428)	7,991,926
Vehicles	5,356,001	648,795	(770,385)	5,234,411
Total Depreciable Capital Assets	45,939,917	2,580,326	(877,813)	47,642,430
Less Accumulated Depreciation				
Buildings and Improvements	(10,521,716)	(829,148)	0	(11,350,864)
Machinery and Equipment	(7,099,130)	(288,121)	78,263	(7,308,988)
Vehicles	(3,909,803)	(668,515)	770,385	(3,807,933)
Total Accumulated Depreciation	(21,530,649)	(1,785,784) *	848,648	(22,467,785)
Total Depreciable Capital Assets, Net	24,409,268	794,542	(29,165)	25,174,645
Total Governmental Activities Capital Assets, Net	$109,741,530	$6,513,399	($29,165)	$116,225,764

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Business Type Activities:				
Nondepreciable Capital Assets				
Land	$916,423	$40,352	$0	$956,775
Total Nondepreciable Capital Assets	916,423	40,352	0	956,775
Depreciable Capital Assets				
Building and Improvements	7,472,755	0	0	7,472,755
Machinery and Equipment	1,517,297	290,580	0	1,807,877
Vehicles	1,084,249	126,061	0	1,210,310
Water and Wastewater Lines	26,534,226	43,600	(13,739)	26,564,087
Total Depreciable Capital Assets	36,608,527	460,241	(13,739)	37,055,029
Accumulated Depreciation				
Buildings and Improvements	(3,556,119)	(186,819)	0	(3,742,938)
Machinery and Equipment	(919,128)	(254,204)	0	(1,173,332)
Vehicles	(845,821)	(140,555)	0	(986,376)
Water and Wastewater Lines	(12,303,699)	(2,128,684)	13,739	(14,418,644)
Total Accumulated Depreciation	(17,624,767)	(2,710,262)	13,739	(20,321,290)
Total Depreciable Capital Assets, Net	18,983,760	(2,250,021)	0	16,733,739
Total Business Type Activities Capital Assets, Net	$19,900,183	($2,209,669)	$0	$17,690,514

* Depreciation expense was charged to governmental activities as follows:

General Government	
Legislative	$420,491
Judicial	17,053
Public Safety	238,869
Public Works	474,112
Health	34,290
Human Services	600,969
Total Governmental Activities Depreciation Expense	$1,785,784

Note 18. 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 2002, 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:

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

* For three authorized employees to sign company checks.

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

For 2002, 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 19. Employee Retirement Systems

A. Ohio Public Employees Retirement System (OPERS)

All County employees, other than teachers, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The 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 the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2002. The County contribution for law enforcement employees for 2002 was 16.70 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were **$**1,882,211, $1,392,885, and $1,543,100, respectively; 80 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability within the enterprise fund (business-type activity) and the governmental activities intergovernmental payable.

B. State Teachers Retirement System (STRS)

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

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2002, 2001, and 2000 were $131,362, $129,719, and $81,928, respectively. 100 percent has been contributed for 2002, 2001 and 2000.

Note 20. Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5.00 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.70 percent; 5.00 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, 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 6.30 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.

The number of active contributing participants was 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were $1,100,708. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were $11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were $16.4 billion and $4.8 billion, respectively.

B. State Teachers Retirement System (STRS)

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

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

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

Note 21. 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 QualChoice, Inc., and dental benefits through Delta Dental to all employees.

Note 22. Long-Term Debt

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

	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%
Sanitry 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, 2002, consist of the following:

	Balance 12/31/2001	Increase	Decrease	Balance 12/31/2002	Amounts Due in One Year
Governmental Activities:					
General Obligation Bonds:					
County Building Construction	$30,000	$0	$15,000	$15,000	$15,000
County Highway Garage/Storage	1,220,000	0	175,000	1,045,000	185,000
Total General Obligation Bonds	1,250,000	0	190,000	1,060,000	200,000
Special Assessment Bonds:					
Sanitary Sewer - Aquilla	169,246	0	7,700	161,546	7,700
Sanitary Sewer - Aquilla	3,542	0	154	3,388	154
Sanitary Sewer - Improvement	1,405,000	0	90,000	1,315,000	95,000
Sanitary Sewer - Chagrin Falls Park	492,969	0	5,866	487,103	6,174
Sanitary Sewer - Bainbridge	2,225,000	0	110,000	2,115,000	115,000
Sanitry Sewer - Burton Hts Blvd	21,270	0	6,734	14,536	7,071
Total Special Assessment Bonds	4,317,027	0	220,454	4,096,573	231,099
Compensated Absences	1,330,267	917,522	843,547	1,404,242	360,339
Notes	1,600,000	1,400,000	1,600,000	1,400,000	1,400,000
Total Governmental Activities	$8,497,294	$2,317,522	$2,854,001	$7,960,815	$2,191,438
Business Type Activities:					
General Obligation Bond:					
Sewer - McFarland Creek	325,000	0	65,000	260,000	65,000
Revenue Bond:					
Burton Lakes	171,000	0	5,000	166,000	5,000
OPWC Loan:					
Valley View	472,500	0	26,250	446,250	26,250
OWDA Loans:					
Chagrin Hts	524,545	0	24,688	499,857	25,727
Bellwood Sewer	992,090	0	40,381	951,709	41,807
Valley View	3,824,885	0	196,337	3,628,548	0
County Water Engineering	30,702	0	15,108	15,594	15,594
Auburn Corners	2,366,301	0	92,897	2,273,404	0
County Water Tower	298,454	0	11,684	286,770	12,100
Water Treatment Plant	746,580	0	17,925	728,655	27,887
Total OWDA Loans	8,783,557	0	399,020	8,384,537	123,115
Compensated Absences	110,769	71,336	52,736	129,369	43,233
Total Business Type Activities	$9,862,826	$71,336	$548,006	$9,386,156	$262,598

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. The Intergovernmental Payable represents contractually required pension contributions paid outside the available period and will be paid from the fund which the employee is paid.

Special Assessments related to the Canyon Lakes portion of the Sanitary Sewer - Improvement bond have been deferred for five years to the developer; however assessments will be levied upon transfer of title. Special Assessments related to the Bainbridge portion of the Sanitary Sewer - Improvement bond were levied in 2001 and collected in 2002. Special Assessment bonds are not included in capital assets, net of related debt for governmental activities since the debt is being used to pay for business-type capital assets.

Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the general long-term obligations account and will be paid from the debt service fund. These notes are for the construction of a new public library at a rate of 1.95 percent and mature on March 4, 2003.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2002 are as follows:

Governmental Activities:

Year	General Obligation Bonds		Special Assessment Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2003	$200,000	$62,848	$231,098	$228,375	$431,098	$291,223
2004	195,000	51,137	236,777	217,296	431,777	268,433
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
2008-2012	0	0	1,588,556	638,188	1,588,556	638,188
2013-2017	0	0	886,466	203,891	886,466	203,891
2018-2022	0	0	113,143	92,823	113,143	92,823
2023-2027	0	0	103,244	63,725	103,244	63,725
2028-2032	0	0	151,886	35,512	151,886	35,512
2033-2034	0	0	30,225	6,256	30,225	6,256
Total	$1,060,000	$195,780	$4,096,573	$2,066,508	$5,156,573	$2,262,288

Business Type Activities:

Year	General Obligation Bonds		Revenue Bond		OPWC
	Principal	Interest	Principal	Interest	Loans
2003	$65,000	$23,400	$5,000	$8,300	$26,250
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
2008-2012	0	0	38,000	30,350	131,250
2013-2017	0	0	49,000	19,700	131,250
2018-2020	0	0	49,000	6,200	52,500
Totals	$260,000	$58,500	$166,000	$95,050	$446,250

(Continued)

Year	OWDA Loans		Totals	
	Principal	Interest	Principal	Interest
2003	$123,115	$93,865	$219,365	$125,565
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
2008-2012	702,364	303,579	871,614	333,929
2013-2017	826,414	157,299	1,006,664	176,999
2018-2021	357,370	21,098	458,870	27,298
Totals	$2,482,585	$906,559	$3,354,835	$1,060,109

The County has entered into a contractual agreement for construction loans form 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	$3,628,548
Auburn Corners	2,273,404
Total	$5,901,952

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

The effects of the debt limitations described above at December 31, 2002, are an overall debt margin of $54,036,163; and an unvoted debt margin of $19,989,110.

The County has issued three issues of industrial development revenue bonds in the aggregate outstanding principal amount of $32,950,000 at December 31, 2002 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

Note 23. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2002, follows:

	Balance 1/1/02	Issued	Retired	Balance 12/31/02
Governmental Activities				
Capital Projects Funds:				
Human Services Improvements 3.38%	$2,175,000	$2,075,000	$2,175,000	$2,075,000
Total	$2,175,000	$2,075,000	$2,175,000	$2,075,000

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

Note 24. Interfund Transfers and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2002, consisted of the following:

	Transfers From					
	Governmental Activities				Business Type Activities	
Transfers To	General	Mental Retardation	Public Assistance	Nonmajor	Water Resources	Totals
Governmental Activities						
General	$0	$0	$0	$223,403	$0	$223,403
Public Assistance	97,913	0	0	153,683	0	251,596
Debt Service	0	0	0	334,251	0	334,251
Nonmajor Funds:						
Community Development Administration	0	0	0	60,000	0	60,000
CASA	66,256	0	0	0	0	66,256
Volunteer Guardianship	0	0	0	12,500		12,500
800 Communications	42,750	0	0	0	0	42,750
Youth Center	291,078	0	0	101,793	0	392,871
DARE	2,570	0	0	0	0	2,570
Motor Vehicle	108,023	0	0	900,000	0	1,008,023
Dog and Kennel	38,500	0	0	0	0	38,500
M.R.Residential Services	0	971,645	0	0	0	971,645
Transportation Administration	48,692	0	0	0	0	48,692
Aging	183	0	0	0	1,190	1,373
County Home	337,682	0	0	0	0	337,682
Revolving Loan	22,625	0	0	0	0	22,625
Farmland Preservation	44,100	0	0	0	0	44,100
Victim Witness	13,990	0	0	0	0	13,990
Narcotics	33,333	0	0	0	0	33,333
Violence Against Women	15,804	0	0	0	0	15,804
Victims of Crime	10,952	0	0	0	0	10,952
Permanent Improvement	446,097	0	0	0	0	446,097
Construction	100,992	646,845	148,802	500,000	0	1,396,639
Community Development Block Grant	0	0	0	110,000	0	110,000
Transportation Capital	0	0	0	42,900	0	42,900
Total Governmental Activities	1,721,540	1,618,490	148,802	2,438,530	1,190	5,928,552
Business Type Activities						
Water Resources	87,133	0	0	0	0	87,133
Total	$1,808,673	$1,618,490	$148,802	$2,438,530	$1,190	$6,015,685

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 provided 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, 2002, 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 Receivable				
Interfund Payable	General	Public Assistance	Transportation	Water District	Total
General Fund	$0	$0	$0	$268	$268
Special Revenue Funds:					
Public Assistance	26,361		120	0	26,481
Other Nonmajor Special Revneue Funds:					
Community Development Adminstration	85,286			0	85,286
911	26,664			0	26,664
Motor Vehicle License	203,190			0	203,190
Transportation Administration	212,713			0	212,713
Aging	0	596	31,655	0	32,251
Total Special Revenue Funds	554,214	596	31,775	0	586,585
Capital Projects Fund:					
Construction	507,711	0	0	0	507,711
Enterprise Funds:					
Water District	2,250	0	0	0	2,250
Totals	$1,064,175	$596	$31,775	$268	$1,096,814

Note 25. Subsequent Event

On March 4, 2003, the County retired $1,400,000 in bond anticipation notes and reissued $1,200,000 in notes on behalf of the Geauga County Library for the purpose of constructing a new Public Library. The new notes have an interest rate of 1.55 percent and mature on March 4, 2004.

Geauga County, Ohio

Required Supplementary Information

Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2002

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 2002 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 most recent 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) recommendations. 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:

Condition	Rating
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, 2002

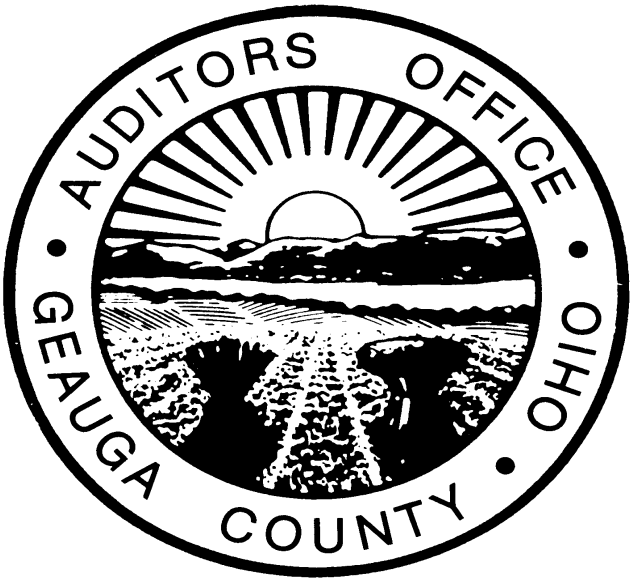
The following summarizes the overall ratings as of December 31, 2002:

	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
2002	$11,035,683	$9,557,906	$1,477,777


AUDITORS OFFICE
GEAUGA COUNTY
OHIO

Combining Statements

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 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.

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

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

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

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

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

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

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

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

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

(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.

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

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 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, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Equity in Pooled Cash and Cash Equivalents	$12,068,727	$3,766,967	$15,835,694
Cash and Cash Equivalents in Segregated Accounts	124,834	0	124,834
Material and Supplies Inventory	545,496	0	545,496
Accounts Receivable	79,895	0	79,895
Interfund Receivable	31,775	0	31,775
Intergovernmental Receivable	4,618,536	1,742,405	6,360,941
Property Taxes Receivable	3,725,914	2,870,000	6,595,914
Loans Receivable	3,017,954	0	3,017,954
Total Assets	$24,213,131	$8,379,372	$32,592,503
Liabilities:			
Accounts Payable	$139,609	$35,695	$175,304
Contracts Payable	613,740	275,788	889,528
Accrued Wages	135,136	0	135,136
Interfund Payable	560,104	507,711	1,067,815
Intergovernmental Payable	247,768	0	247,768
Deferred Revenue	7,933,691	4,608,341	12,542,032
Accrued Interest Payable	0	1,556	1,556
Notes Payable	0	2,075,000	2,075,000
Total Liabilities	9,630,048	7,504,091	17,134,139
Fund Balances:			
Reserved for Encumbrances	995,348	635,503	1,630,851
Reserved for Loans	3,017,954	0	3,017,954
Unreserved, Undesignated, Reported in			
Special Revenue Funds	10,569,781	0	10,569,781
Capital Projects Funds	0	239,778	239,778
Total Fund Balances	14,583,083	875,281	15,458,364
Total Liabilities and Fund Balances	$24,213,131	$8,379,372	$32,592,503

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Property and Other Taxes	$3,719,743	$2,802,507	$6,522,250
Permissive Motor Vehicle License Tax	492,674	0	492,674
Charges for Services	2,863,547	103,415	2,966,962
Licenses and Permits	159,772	0	159,772
Fines and Forfeitures	76,584	0	76,584
Intergovernmental	11,911,733	3,193,472	15,105,205
Interest	140,014	21,605	161,619
Contributions/Donations	18,882	0	18,882
Other	736,290	42,388	778,678
Total Revenues	20,119,239	6,163,387	26,282,626
Expenditures:			
Current:			
General Government:			
Legislative and Executive	1,375,540	0	1,375,540
Judicial	639,132	0	639,132
Public Safety	1,445,961	0	1,445,961
Public Works	6,127,020	0	6,127,020
Health	5,227,754	0	5,227,754
Human Services	8,182,963	0	8,182,963
Economic Development and Assistance	31,003	0	31,003
Intergovernmental	65,000	0	65,000
Capital Outlay	0	7,173,952	7,173,952
Debt Service:			
Interest and Fiscal Charges	0	46,950	46,950
Total Expenditures	23,094,373	7,220,902	30,315,275
Excess of Revenues Under Expenditures	(2,975,134)	(1,057,515)	(4,032,649)
Other Financing Sources (Uses):			
Transfers In	3,123,666	1,995,636	5,119,302
Transfers Out	(1,450,227)	(988,303)	(2,438,530)
Total Other Financing Sources (Uses)	1,673,439	1,007,333	2,680,772
Net Change in Fund Balances	(1,301,695)	(50,182)	(1,351,877)
Fund Balances at Beginning of Year	15,884,778	925,463	16,810,241
Fund Balances at End of Year	$14,583,083	$875,281	$15,458,364

Geauga County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
Assets:				
Equity in Pooled Cash and Cash Equivalents	$924,395	$465,959	$18,817	$152,388
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	289	0	949	0
Accounts Receivable	68	0	0	536
Interfund Receivable	0	0	0	0
Intergovernmental	0	0	52,000	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
Total Assets	$924,752	$465,959	$71,766	$152,924
Liabilities:				
Accounts Payable	$20,961	$3,148	$315	$551
Contracts Payable	573	0	0	8,196
Accrued Wages	10,789	1,754	1,960	0
Interfund Payable	0	0	85,286	0
Intergovernmental Payable	19,089	2,582	3,922	0
Deferred Revenue	0	0	37,900	0
Total Liabilities	51,412	7,484	129,383	8,747
Fund Balances:				
Reserved for Encumbrances	19,124	100	12,819	3,404
Reserved for Loans	0	0	0	0
Unreserved	854,216	458,375	(70,436)	140,773
Total Fund Balances (Deficit)	873,340	458,475	(57,617)	144,177
Total Liabilities and Fund Balances	$924,752	$465,959	$71,766	$152,924

Escrow Interest Fund	Bicentennial Fund	Certificate of Title	CASA
$131	$2,260	$157,456	$17,009
0	0	124,834	0
0	0	1,425	583
0	0	0	0
0	0	0	0
0	0	0	17,856
0	0	0	0
0	0	0	0
$131	$2,260	$283,715	$35,448
$0	$0	$795	$0
0	0	0	0
0	0	3,457	1,224
0	0	0	0
0	0	7,350	2,604
0	0	0	15,872
0	0	11,602	19,700
0	0	1,964	20,550
0	0	0	0
131	2,260	270,149	(4,802)
131	2,260	272,113	15,748
$131	$2,260	$283,715	$35,448

(Continued)

Geauga County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Intensive Supervision	Care and Custody	Volunteer Guardianship
Assets:			
Equity in Pooled Cash and Cash Equivalents	$8,060	$661,251	$8,935
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Material and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental	28,508	216,186	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Total Assets	$36,568	$877,437	$8,935
Liabilities:			
Accounts Payable	$0	$1,474	$0
Contracts Payable	0	7,529	1,350
Accrued Wages	862	1,928	0
Interfund Payable	0	0	0
Intergovernmental Payable	1,722	3,823	0
Deferred Revenue	14,254	210,880	0
Total Liabilities	16,838	225,634	1,350
Fund Balances:			
Reserved for Encumbrances	0	11,574	600
Reserved for Loans	0	0	0
Unreserved	19,730	640,229	6,985
Total Fund Balances (Deficit)	19,730	651,803	7,585
Total Liabilities and Fund Balances	$36,568	$877,437	$8,935

911 Program	800 System Communication	Youth Center	DARE Grant	Motor Vehicle License
$2,203,345	$73,685	$91,627	$42,060	$695,121
0	0	0	0	0
1,648	0	396	0	518,149
0	0	0	0	2,495
0	0	0	0	0
0	0	0	0	1,990,343
0	0	0	0	26,224
0	0	0	0	0
$2,204,993	$73,685	$92,023	$42,060	$3,232,332
$4,472	$1,054	$3,916	$2,256	$47,473
481	1,997	515	0	263,355
1,173	806	6,729	1,991	52,785
26,664	0	0	0	203,190
2,346	1,612	11,625	4,662	88,565
0	0	0	0	1,754,527
35,136	5,469	22,785	8,909	2,409,895
12,005	17,360	0	0	19,236
0	0	0	0	0
2,157,852	50,856	69,238	33,151	803,201
2,169,857	68,216	69,238	33,151	822,437
$2,204,993	$73,685	$92,023	$42,060	$3,232,332

(Continued)

Geauga County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Ditch Maintenance	Mental Health	Dog and Kennel	Clean Water Act
Assets:				
Equity in Pooled Cash and Cash Equivalents	$2,989	$1,666,584	$50,273	$72
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Material and Supplies Inventory	0	1,333	3,251	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental	0	1,565,780	0	11,168
Property Taxes Receivable	0	1,275,400	0	0
Loans Receivable	0	0	0	0
Total Assets	$2,989	$4,509,097	$53,524	$11,240
Liabilities:				
Accounts Payable	$0	$22,719	$645	$0
Contracts Payable	0	230,788	140	0
Accrued Wages	0	4,541	2,508	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	0	9,058	4,142	0
Deferred Revenue	0	2,801,954	0	11,168
Total Liabilities	0	3,069,060	7,435	11,168
Fund Balances:				
Reserved for Encumbrances	0	154,917	254	0
Reserved for Loans	0	0	0	0
Unreserved	2,989	1,285,120	45,835	72
Total Fund Balances (Deficit)	2,989	1,440,037	46,089	72
Total Liabilities and Fund Balances	$2,989	$4,509,097	$53,524	$11,240

Children's Services Levy	M. R. Residential Services	Child Support Enforcement	Transportation Administration	Aging
$398,203	$137,789	$184,310	$125,585	$2,551,929
0	0	0	0	0
0	0	0	8,729	1,556
71,196	0	0	2,507	0
0	0	0	31,775	0
554,469	0	0	2,322	113,646
782,800	0	0	0	1,635,400
0	0	0	0	0
$1,806,668	$137,789	$184,310	$170,918	$4,302,531
$7,028	$50	$276	$2,329	$14,259
54,464	0	1,064	8,516	33,688
0	0	6,687	11,475	13,927
0	0	0	212,713	32,251
104	0	13,809	21,874	27,847
1,281,388	0	0	0	1,745,973
1,342,984	50	21,836	256,907	1,867,945
97,725	70,526	42,134	21,368	163,138
0	0	0	0	0
365,959	67,213	120,340	(107,357)	2,271,448
463,684	137,739	162,474	(85,989)	2,434,586
$1,806,668	$137,789	$184,310	$170,918	$4,302,531

(Continued)

Geauga County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	County Home	Revolving Loan	Farmland Preservation
Assets:			
Equity in Pooled Cash and Cash Equivalents	$64,657	$902,045	$69,863
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Material and Supplies Inventory	5,353	0	0
Accounts Receivable	2,320	0	0
Interfund Receivable	0	0	0
Intergovernmental	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	3,017,954	0
Total Assets	$72,330	$3,919,999	$69,863
Liabilities:			
Accounts Payable	$1,892	$0	$110
Contracts Payable	318	0	766
Accrued Wages	6,792	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	12,588	0	0
Deferred Revenue	0	0	0
Total Liabilities	21,590	0	876
Fund Balances:			
Reserved for Encumbrances	8,417	291,892	0
Reserved for Loans	0	3,017,954	0
Unreserved	42,323	610,153	68,987
Total Fund Balances (Deficit)	50,740	3,919,999	68,987
Total Liabilities and Fund Balances	$72,330	$3,919,999	$69,863

Municipal Road Tax	Other Public Safety Funds	Totals
$128,068	$263,861	$12,068,727
0	0	124,834
0	1,835	545,496
0	773	79,895
0	0	31,775
0	66,258	4,618,536
6,090	0	3,725,914
0	0	3,017,954
$134,158	$332,727	$24,213,131
$0	3,886	$139,609
0	0	613,740
0	3,748	135,136
0	0	560,104
0	8,444	247,768
0	59,775	7,933,691
0	75,853	9,630,048
0	26,241	995,348
0	0	3,017,954
134,158	230,633	10,569,781
134,158	256,874	14,583,083
$134,158	$332,727	$24,213,131

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002

	Real Estate Assessment	Delinquent Tax Collector	Community Development Administration	County Recorder Micrographics
Revenues:				
Property and Other Taxes	$0	$0	$0	$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,166,026	206,554	0	124,099
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	146,075	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	12,147	0	0	0
Total Revenues	1,178,173	206,554	146,075	124,099
Expenditures:				
Current:				
General Government:				
Legislative and Executive	892,910	140,526	211,938	128,566
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
Intergovernmental	0	0	0	0
Total Expenditures	892,910	140,526	211,938	128,566
Excess of Revenues Over (Under) Expenditures	285,263	66,028	(65,863)	(4,467)
Other Financing Sources (Uses):				
Transfers In	0	0	60,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	60,000	0
Net Change in Fund Balances	285,263	66,028	(5,863)	(4,467)
Fund Balances (Deficit) at Beginning of Year	588,077	392,447	(51,754)	148,644
Fund Balances (Deficit) at End of Year	$873,340	$458,475	($57,617)	$144,177

Escrow Interest Fund	Bicentennial Fund	Certificate of Title	CASA	Intensive Supervision
$0	$0	$0	$0	$0
0	0	0	0	0
0	0	282,141	0	0
0	0	0	0	0
0	0	0	0	0
0	1,600	0	25,792	71,270
131	2,260	0	0	0
0	0	0	0	0
0	0	1,301	4,948	1,756
131	3,860	283,442	30,740	73,026
0	1,600	0	0	0
0	0	185,142	89,117	58,115
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	1,600	185,142	89,117	58,115
131	2,260	98,300	(58,377)	14,911
0	0	0	66,256	0
0	0	(2,073)	0	0
0	0	(2,073)	66,256	0
131	2,260	96,227	7,879	14,911
0	0	175,886	7,869	4,819
$131	$2,260	$272,113	$15,748	$19,730

(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, 2002

	Care and Custody	Volunteer Guardianship	911 Program	800 System Communication
Revenues:				
Property and Other Taxes	$0	$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	301,625	0	0	0
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	455	0	830	132,713
Total Revenues	302,080	0	830	132,713
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	299,902	6,856	0	0
Public Safety	0	0	286,914	176,561
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Total Expenditures	299,902	6,856	286,914	176,561
Excess of Revenues Over (Under) Expenditures	2,178	(6,856)	(286,084)	(43,848)
Other Financing Sources (Uses):				
Transfers In	0	12,500	0	42,750
Transfers Out	(52,000)	0	(210,000)	0
Total Other Financing Sources (Uses)	(52,000)	12,500	(210,000)	42,750
Net Change in Fund Balances	(49,822)	5,644	(496,084)	(1,098)
Fund Balances (Deficit) at Beginning of Year	701,625	1,941	2,665,941	69,314
Fund Balances (Deficit) at End of Year	$651,803	$7,585	$2,169,857	$68,216

Youth Center	DARE Grant	Motor Vehicle License	Ditch Maintenance	Mental Health
$0	$0	$0	$0	$1,259,253
0	0	418,851	0	0
0	0	98,426	0	0
0	0	0	0	0
0	0	54,764	0	0
5,581	115,483	4,293,213	0	3,289,479
0	0	15,002	0	0
0	0	0	0	0
9,188	228	71,363	0	107,927
14,769	115,711	4,951,619	0	4,656,659
0	0	0	0	0
0	0	0	0	0
439,302	113,775	0	0	0
0	0	6,127,020	0	0
0	0	0	0	5,017,464
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
439,302	113,775	6,127,020	0	5,017,464
(424,533)	1,936	(1,175,401)	0	(360,805)
392,871	2,570	1,008,023	0	0
0	0	(245,948)	0	0
392,871	2,570	762,075	0	0
(31,662)	4,506	(413,326)	0	(360,805)
100,900	28,645	1,235,763	2,989	1,800,842
$69,238	$33,151	$822,437	$2,989	$1,440,037

(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, 2002

	Dog and Kennel	Clean Water Act	Children's Services Levy	M. R. Residential Services
Revenues:				
Property and Other Taxes	$0	$0	$790,032	$0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	7,678	0	0	0
Licenses and Permits	142,418	0	0	0
Fines and Forfeitures	11,171	0	0	0
Intergovernmental	0	38,832	1,664,973	542,646
Interest	0	0	0	0
Contributions/Donations	0	0	0	0
Other	6,703	0	57,326	129,228
Total Revenues	167,970	38,832	2,512,331	671,874
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	171,530	38,760	0	0
Human Services	0	0	1,716,070	1,634,664
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Total Expenditures	171,530	38,760	1,716,070	1,634,664
Excess of Revenues Over (Under) Expenditures	(3,560)	72	796,261	(962,790)
Other Financing Sources (Uses):				
Transfers In	38,500	0	0	971,645
Transfers Out	0	0	(153,683)	0
Total Other Financing Sources (Uses)	38,500	0	(153,683)	971,645
Net Change in Fund Balances	34,940	72	642,578	8,855
Fund Balances (Deficit) at Beginning of Year	11,149	0	(178,894)	128,884
Fund Balances (Deficit) at End of Year	$46,089	$72	$463,684	$137,739

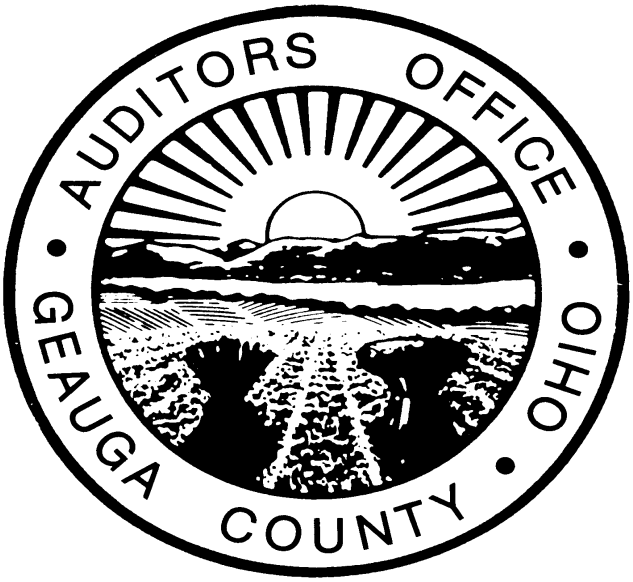
Child Support Enforcement	Transportation Administration	Aging	County Home	Revolving Loan
$0	$0	$1,670,458	$0	$0
0	0	0	0	0
225,305	549,441	0	186,092	0
0	0	0	0	0
0	0	0	0	0
320,986	406,016	350,809	0	0
0	0	0	0	122,621
0	0	10,132	0	0
11,375	2,507	126,475	7,888	1,710
557,666	957,964	2,157,874	193,980	124,331
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
904,366	989,283	2,390,218	548,362	0
0	0	0	0	582
0	0	0	0	0
904,366	989,283	2,390,218	548,362	582
(346,700)	(31,319)	(232,344)	(354,382)	123,749
0	48,692	1,373	337,682	22,625
(11,330)	(42,900)	(502,500)	0	(170,000)
(11,330)	5,792	(501,127)	337,682	(147,375)
(358,030)	(25,527)	(733,471)	(16,700)	(23,626)
520,504	(60,462)	3,168,057	67,440	3,943,625
$162,474	($85,989)	$2,434,586	$50,740	$3,919,999

(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, 2002

	Farmland Preservation	Municipal Road Tax	Other Public Safety Funds	Totals
Revenues:				
Property and Other Taxes	$0	$0	$0	$3,719,743
Permissive Motor Vehicle License Tax	0	73,823	0	492,674
Charges for Services	0	0	17,785	2,863,547
Licenses and Permits	0	0	17,354	159,772
Fines and Forfeitures	0	0	10,649	76,584
Intergovernmental	0	0	337,353	11,911,733
Interest	0	0	0	140,014
Contributions/Donations	8,750	0	0	18,882
Other	330	0	49,892	736,290
Total Revenues	9,080	73,823	433,033	20,119,239
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,375,540
Judicial	0	0	0	639,132
Public Safety	0	0	429,409	1,445,961
Public Works	0	0	0	6,127,020
Health	0	0	0	5,227,754
Human Services	0	0	0	8,182,963
Economic Development and Assistance	30,421	0	0	31,003
Intergovernmental	0	65,000	0	65,000
Total Expenditures	30,421	65,000	429,409	23,094,373
Excess of Revenues Over (Under) Expenditures	(21,341)	8,823	3,624	(2,975,134)
Other Financing Sources (Uses):				
Transfers In	44,100	0	74,079	3,123,666
Transfers Out	0	0	(59,793)	(1,450,227)
Total Other Financing Sources (Uses)	44,100	0	14,286	1,673,439
Net Change in Fund Balances	22,759	8,823	17,910	(1,301,695)
Fund Balances (Deficit) at Beginning of Year	46,228	125,335	238,964	15,884,778
Fund Balances (Deficit) at End of Year	$68,987	$134,158	$256,874	$14,583,083


AUDITORS OFFICE
GEAUGA COUNTY OHIO

Geauga County, Ohio

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	Computerization	Road and Bridge	Permanent Improvement
Assets:			
Equity in Pooled Cash and Cash Equivalents	$117,974	$918,595	$184,421
Intergovernmental Receivable	0	398,734	0
Property Taxes Receivable	0	2,870,000	0
Total Assets	$117,974	$4,187,329	$184,421
Liabilities:			
Accounts Payable	$0	$0	$8,726
Contracts Payable	0	93,436	4,952
Interfund Payable	0	0	0
Deferred Revenue	0	3,268,734	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Total Liabilities	0	3,362,170	13,678
Fund Balances:			
Reserved for Encumbrances	9,566	217,940	48,270
Unreserved	108,408	607,219	122,473
Total Fund Balances (Deficit)	117,974	825,159	170,743
Total Liabilities and Fund Balances	$117,974	$4,187,329	$184,421

Construction	Water Construction	Community Development Block Grant	HUD Housing	Transportation Capital Grant	Totals
$2,252,248	$127,493	$115,429	$30,635	$20,172	$3,766,967
0	0	1,205,009	0	138,662	1,742,405
0	0	0	0	0	2,870,000
$2,252,248	$127,493	$1,320,438	$30,635	$158,834	$8,379,372
$325	$9,400	$0	$0	$17,244	$35,695
110,018	46,889	20,493	0	0	275,788
507,711	0	0	0	0	507,711
0	0	1,205,009	0	134,598	4,608,341
1,556	0	0	0	0	1,556
2,075,000	0	0	0	0	2,075,000
2,694,610	56,289	1,225,502	0	151,842	7,504,091
355,656	0	0	0	4,071	635,503
(798,018)	71,204	94,936	30,635	2,921	239,778
(442,362)	71,204	94,936	30,635	6,992	875,281
$2,252,248	$127,493	$1,320,438	$30,635	$158,834	$8,379,372

Geauga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2002

	Computerization	Road and Bridge	Permanent Improvement
Revenues:			
Property and Other Taxes	$0	$2,802,507	$0
Charges for Services	103,415	0	0
Intergovernmental	0	1,655,940	0
Interest	0	0	0
Other	0	17,718	0
Total Revenues	103,415	4,476,165	0
Expenditures:			
Capital Outlay	110,682	4,115,596	489,698
Debt Service:			
Interest and Fiscal Charges	0	0	0
Total Expenditures	110,682	4,115,596	489,698
Excess of Revenues Over (Under) Expenditures	(7,267)	360,569	(489,698)
Other Financing Sources (Uses):			
Transfers In	0	0	446,097
Transfers Out	0	(900,000)	0
Total Other Financing Sources (Uses)	0	(900,000)	446,097
Net Change in Fund Balances	(7,267)	(539,431)	(43,601)
Fund Balances (Deficit) at Beginning of Year	125,241	1,364,590	214,344
Fund Balances (Deficit) at End of Year	$117,974	$825,159	$170,743

Construction	Water Construction	Community Development Block Grant	HUD Housing	Transportation Capital Grant	Totals
$0	$0	$0	$0	$0	$2,802,507
0	0	0	0	0	103,415
40,148	0	443,832	24,495	1,029,057	3,193,472
16,019	5,398	0	188	0	21,605
14,300	4,418	0	5,952	0	42,388
70,467	9,816	443,832	30,635	1,029,057	6,163,387
723,387	66,747	518,667	0	1,149,175	7,173,952
46,950	0	0	0	0	46,950
770,337	66,747	518,667	0	1,149,175	7,220,902
(699,870)	(56,931)	(74,835)	30,635	(120,118)	(1,057,515)
1,396,639	0	110,000	0	42,900	1,995,636
0	(88,303)	0	0	0	(988,303)
1,396,639	(88,303)	110,000	0	42,900	1,007,333
696,769	(145,234)	35,165	30,635	(77,218)	(50,182)
(1,139,131)	216,438	59,771	0	84,210	925,463
($442,362)	$71,204	$94,936	$30,635	$6,992	$875,281

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

Geauga County, Ohio

Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
District Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$1,092,241	$2,088,061	$1,965,708	$1,214,594
Property Taxes Receivable	345,600	367,600	345,600	367,600
Total Assets	$1,437,841	$2,455,661	$2,311,308	$1,582,194
Liabilities:				
Undistributed Monies	$1,437,841	$2,110,061	$1,965,708	$1,582,194
Total Liabilities	$1,437,841	$2,110,061	$1,965,708	$1,582,194
Park Board				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$5,803,215	$11,127,723	$11,616,090	$5,314,848
Property Taxes Receivable	5,773,500	6,028,400	5,773,500	6,028,400
Total Assets	$11,576,715	$17,156,123	$17,389,590	$11,343,248
Liabilities:				
Undistributed Monies	$11,576,715	$11,382,623	$11,616,090	$11,343,248
Total Liabilities	$11,576,715	$11,382,623	$11,616,090	$11,343,248
Family First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$502,074	$1,428,276	$1,485,245	$445,105
Total Assets	$502,074	$1,428,276	$1,485,245	$445,105
Liabilities:				
Undistributed Monies	$502,074	$1,428,276	$1,485,245	$445,105
Total Liabilities	$502,074	$1,428,276	$1,485,245	$445,105
Emergency Management Agency				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$85,313	$257,351	$263,864	$78,800
Total Assets	$85,313	$257,351	$263,864	$78,800
Liabilities:				
Undistributed Monies	$85,313	$257,351	$263,864	$78,800
Total Liabilities	$85,313	$257,351	$263,864	$78,800

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$36,766	$215,905	$222,897	$29,774
Total Assets	$36,766	$215,905	$222,897	$29,774
Liabilities:				
Undistributed Monies	$36,766	$215,905	$222,897	$29,774
Total Liabilities	$36,766	$215,905	$222,897	$29,774
Geauga/Trumbull Solid Waste District				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$1,302,620	$1,473,498	$1,492,206	$1,283,912
Total Assets	$1,302,620	$1,473,498	$1,492,206	$1,283,912
Liabilities:				
Undistributed Monies	$1,302,620	$1,473,498	$1,492,206	$1,283,912
Total Liabilities	$1,302,620	$1,473,498	$1,492,206	$1,283,912
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	$5,017	$279,422	$277,228	$7,211
Total Assets	$5,017	$279,422	$277,228	$7,211
Liabilities:				
Due to Others	$5,017	$279,422	$277,228	$7,211
Total Liabilities	$5,017	$279,422	$277,228	$7,211
Building Standards Assessment				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$223	$4,310	$4,087	$446
Total Assets	$223	$4,310	$4,087	$446
Liabilities:				
Undistributed Monies	$223	$4,310	$4,087	$446
Total Liabilities	$223	$4,310	$4,087	$446

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Court Agency				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	$935,224	$1,093,265	$1,707,185	$321,304
Total Assets	$935,224	$1,093,265	$1,707,185	$321,304
Liabilities:				
Undistributed Monies	$935,224	$1,093,265	$1,707,185	$321,304
Total Liabilities	$935,224	$1,093,265	$1,707,185	$321,304
Emergency Planning				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$22,947	$60,018	$20,439	$62,526
Total Assets	$22,947	$60,018	$20,439	$62,526
Liabilities:				
Due to Others	$22,947	$60,018	$20,439	$62,526
Total Liabilities	$22,947	$60,018	$20,439	$62,526
Hotel/Motel Excise Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$37,465	$62,616	$91,092	$8,989
Total Assets	$37,465	$62,616	$91,092	$8,989
Liabilities:				
Intergovernmental Payable	$37,465	$62,616	$91,092	$8,989
Total Liabilities	$37,465	$62,616	$91,092	$8,989
Law Enforcement Trust - Prosecutor				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	$33,728	$1,225	$1,457	$33,496
Total Assets	$33,728	$1,225	$1,457	$33,496
Liabilities:				
Intergovernmental Payable	$33,728	$1,225	$1,457	$33,496
Total Liabilities	$33,728	$1,225	$1,457	$33,496

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Law Enforcement Trust - Sheriff				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$5,512	$8,607	$8,607	$5,512
Cash and Cash Equivalents In Segregated Accounts	125,982	112,284	97,306	140,960
Total Assets	$131,494	$120,891	$105,913	$146,472
Liabilities:				
Intergovernmental Payable	$131,494	$120,891	$105,913	$146,472
Total Liabilities	$131,494	$120,891	$105,913	$146,472
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$749	$159,393	$160,142	$0
Total Assets	$749	$159,393	$160,142	$0
Liabilities:				
Intergovernmental Payable	$749	$159,393	$160,142	$0
Total Liabilities	$749	$159,393	$160,142	$0
Ohio Elections Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$60	$285	$345	$0
Total Assets	$60	$285	$345	$0
Liabilities:				
Intergovernmental Payable	$60	$285	$345	$0
Total Liabilities	$60	$285	$345	$0
Over/Double				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$52,997	$34,571,582	$34,543,434	$81,145
Total Assets	$52,997	$34,571,582	$34,543,434	$81,145
Liabilities:				
Due to Others	$52,997	$34,571,582	$34,543,434	$81,145
Total Liabilities	$52,997	$34,571,582	$34,543,434	$81,145

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$76,291	$45,660,503	$45,575,502	$161,292
Total Assets	$76,291	$45,660,503	$45,575,502	$161,292
Liabilities:				
Payroll Withholdings	$76,291	$45,660,503	$45,575,502	$161,292
Total Liabilities	$76,291	$45,660,503	$45,575,502	$161,292
Real Estate Tax Escrow				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$293,438	$1,806,751	$1,761,486	$338,703
Total Assets	$293,438	$1,806,751	$1,761,486	$338,703
Liabilities:				
Undistributed Monies	$293,438	$1,806,751	$1,761,486	$338,703
Total Liabilities	$293,438	$1,806,751	$1,761,486	$338,703
Sheriff's Civil				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	$180,284	$2,779,976	$2,849,317	$110,943
Total Assets	$180,284	$2,779,976	$2,849,317	$110,943
Liabilities:				
Undistributed Monies	$180,284	$2,779,976	$2,849,317	$110,943
Total Liabilities	$180,284	$2,779,976	$2,849,317	$110,943
Sheriff's Inmate				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	$2,314	$76,258	$77,636	$936
Totals Assets	$2,314	$76,258	$77,636	$936
Liabilities:				
Undistributed Monies	$2,314	$76,258	$77,636	$936
Total Liabilities	$2,314	$76,258	$77,636	$936

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Sheriff's Narcotics				
Assets:				
Cash and Cash Equivalents In Segregated Accounts	$3,001	$4,503	$7,500	$4
Totals Assets	$3,001	$4,503	$7,500	$4
Liabilities:				
Undistributed Monies	$3,001	$4,503	$7,500	$4
Total Liabilities	$3,001	$4,503	$7,500	$4
Telephone Rotary				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$0	$108,851	$108,851	$0
Totals Assets	$0	$108,851	$108,851	$0
Liabilities:				
Undistributed Monies	$0	$108,851	$108,851	$0
Total Liabilities	$0	$108,851	$108,851	$0
Township Gas				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$0	$803,187	$803,187	$0
Total Assets	$0	$803,187	$803,187	$0
Liabilities:				
Intergovernmental Payable	$0	$803,187	$803,187	$0
Total Liabilities	$0	$803,187	$803,187	$0
Undivided Cigarette Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$223	$3,446	$2,991	$678
Total Assets	$223	$3,446	$2,991	$678
Liabilities:				
Intergovernmental Payable	$223	$3,446	$2,991	$678
Total Liabilities	$223	$3,446	$2,991	$678

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Undivided Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$1,965,704	$4,914,841	$5,792,191	$1,088,354
Total Assets	$1,965,704	$4,914,841	$5,792,191	$1,088,354
Liabilities:				
Intergovernmental Payable	$1,965,704	$4,914,841	$5,792,191	$1,088,354
Total Liabilities	$1,965,704	$4,914,841	$5,792,191	$1,088,354
Undivided Intangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$2,008	$27,403	$27,403	$2,008
Total Assets	$2,008	$27,403	$27,403	$2,008
Liabilities:				
Intergovernmental Payable	$2,008	$27,403	$27,403	$2,008
Total Liabilities	$2,008	$27,403	$27,403	$2,008
Undivided Library and Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$20	$3,874,676	$3,874,686	$10
Total Assets	$20	$3,874,676	$3,874,686	$10
Liabilities:				
Intergovernmental Payable	$20	$3,874,676	$3,874,686	$10
Total Liabilities	$20	$3,874,676	$3,874,686	$10
Undivided Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$0	$2,474,032	$2,474,032	$0
Total Assets	$0	$2,474,032	$2,474,032	$0
Liabilities:				
Intergovernmental Payable	$0	$2,474,032	$2,474,032	$0
Total Liabilities	$0	$2,474,032	$2,474,032	$0

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Undivided Local Government Revenue Assistance				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$0	$761,013	$761,013	$0
Total Assets	$0	$761,013	$761,013	$0
Liabilities:				
Intergovernmental Payable	$0	$761,013	$761,013	$0
Total Liabilities	$0	$761,013	$761,013	$0
Undivided Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$65,472	$485,566	$491,039	$59,999
Total Assets	$65,472	$485,566	$491,039	$59,999
Liabilities				
Undistributed Monies	$65,472	$485,566	$491,039	$59,999
Total Liabilities	$65,472	$485,566	$491,039	$59,999
Undivided Public Housing				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$28,975	$47,962	$47,962	$28,975
Total Assets	$28,975	$47,962	$47,962	$28,975
Liabilities				
Undistributed Monies	$28,975	$47,962	$47,962	$28,975
Total Liabilities	$28,975	$47,962	$47,962	$28,975
Undivided Tangible Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$344,685	$15,604,695	$15,743,106	$206,274
Property Taxes Receivable	1,277,084	14,636,148	1,277,084	14,636,148
Total Assets	$1,621,769	$30,240,843	$17,020,190	$14,842,422
Liabilities:				
Intergovernmental Payable	$1,621,769	$28,963,759	$15,743,106	$14,842,422
Total Liabilities	$1,621,769	$28,963,759	$15,743,106	$14,842,422

(Continued)

Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2002

	Beginning Balance 01/01/2002	Additions	Deletions	Ending Balance 12/31/2002
Undivided Real Estate				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$3,375,014	$110,009,007	$108,341,449	$5,042,572
Receivables				
Property Taxes	108,822,168	172,994,437	108,822,168	172,994,437
Special Assessments	5,997,867	6,071,153	5,997,867	6,071,153
Total Assets	$118,195,049	$289,074,597	$223,161,484	$184,108,162
Liabilities:				
Intergovernmental Payable	$118,195,049	$174,254,562	$108,341,449	$184,108,162
Total Liabilities	$118,195,049	$174,254,562	$108,341,449	$184,108,162
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	$15,094,012	$238,039,558	$237,679,054	$15,454,516
Cash and Cash Equivalents In Segregated Accounts	1,285,550	4,346,933	5,017,629	614,854
Property Taxes Receivable	116,218,352	194,026,585	116,218,352	194,026,585
Special Assessments Receivable	5,997,867	6,071,153	5,997,867	6,071,153
Total Assets	$138,595,781	$442,484,229	$364,912,902	$216,167,108
Liabilities:				
Intergovernmental Payable	$121,988,269	$216,421,329	$138,179,007	$200,230,591
Undistributed Monies	16,450,260	23,275,156	24,101,073	15,624,343
Due to Others	80,961	34,911,022	34,841,101	150,882
Payroll Withholdings	76,291	45,660,503	45,575,502	161,292
Total Liabilities	$138,595,781	$320,268,010	$242,696,683	$216,167,108

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$5,716,600	$5,734,080	$5,783,861	$49,781
Sales Tax	3,750,000	4,413,714	4,413,714	0
Charges for Services	2,602,150	2,934,071	3,040,190	106,119
Licenses and Permits	10,800	8,246	8,521	275
Fines and Forfeitures	158,000	149,540	154,320	4,780
Intergovernmental	1,911,133	1,928,690	1,933,020	4,330
Interest	1,600,000	1,240,000	1,360,079	120,079
Rentals	102,500	64,413	65,129	716
Other	705,450	469,138	512,170	43,032
Total Revenues	16,556,633	16,941,892	17,271,004	329,112
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	593,233	595,918	587,237	8,681
Materials and Supplies	7,600	7,600	5,647	1,953
Contract Services	700	700	0	700
Other	155,500	169,000	163,093	5,907
Microfilm Board				
Personal Services	150,501	154,101	153,759	342
Materials and Supplies	5,000	3,799	3,799	0
Other	7,250	6,021	6,021	0
Capital Outlay	4,759	4,427	4,427	0
Auditor				
Personal Services	420,857	418,019	408,797	9,222
Materials and Supplies	7,150	6,950	4,641	2,309
Contract Services	29,775	29,975	16,401	13,574
Other	14,300	19,373	11,332	8,041
Treasurer				
Personal Services	211,375	206,848	177,403	29,445
Materials and Supplies	1,300	1,300	1,206	94
Contract Services	15,500	16,310	16,303	7
Other	70,401	70,401	48,791	21,610
Capital Outlay	4,500	9,433	8,492	941

(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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	$660,122	$675,146	$671,086	$4,060
Materials and Supplies	1,202	1,202	1,202	0
Contract Services	12,180	12,180	12,180	0
Other	50,825	50,825	50,627	198
Budget Commission				
Materials and Supplies	300	300	297	3
Bureau of Inspection				
Other	70,000	70,000	55,497	14,503
Planning Commission				
Personal Services	216,927	215,368	215,368	0
Materials and Supplies	506	990	990	0
Other	4,128	6,311	6,310	1
Automatic Data Processing Board				
Personal Services	498,337	504,494	504,350	144
Materials and Supplies	18,400	15,000	15,000	0
Contract Services	59,058	46,260	38,652	7,608
Other	34,545	47,638	46,094	1,544
Board of Elections				
Personal Services	463,024	465,712	460,588	5,124
Materials and Supplies	4,600	5,600	5,505	95
Contract Services	98,000	97,000	96,324	676
Other	12,000	12,200	11,882	318
Maintenance and Operations				
Personal Services	357,305	361,805	356,940	4,865
Materials and Supplies	50,000	50,000	34,921	15,079
Contract Services	827,571	827,571	767,369	60,202
Other	135,000	102,520	100,759	1,761
Capital Outlay	25,000	25,000	5,508	19,492

(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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Personal Services	$202,914	$204,016	$199,613	$4,403
Materials and Supplies	12,000	13,500	13,496	4
Other	5,673	4,173	3,751	422
Total General Government Legislative and Executive	5,519,318	5,534,986	5,291,658	243,328
General Government:				
Judicial				
Common Pleas Court				
Personal Services	567,397	569,931	569,930	1
Materials and Supplies	3,300	3,300	3,285	15
Contract Services	8,470	3,643	3,643	0
Other	7,427	15,972	15,845	127
Jury Commission				
Personal Services	6,768	6,769	6,722	47
Materials and Supplies	450	450	450	0
Contract Services	108	108	108	0
Other	150	122	122	0
Court of Appeals				
Other	56,000	56,000	54,231	1,769
Juvenile Court				
Personal Services	344,242	333,652	319,652	14,000
Materials and Supplies	4,100	6,600	6,597	3
Contract Services	43,000	54,000	36,065	17,935
Other	58,464	62,808	56,543	6,265
Capital Outlay	1,000	2,000	1,306	694
Probate Court				
Personal Services	155,742	155,358	148,579	6,779
Materials and Supplies	6,500	8,000	7,952	48
Contract Services	6,438	4,188	2,927	1,261
Other	2,600	2,600	2,250	350
Capital Outlay	2,000	2,000	2,000	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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Probation				
Personal Services	$61,321	$66,367	$66,322	$45
Materials and Supplies	300	300	300	0
Contract Services	108	108	108	0
Juvenile Probation				
Personal Services	210,843	207,931	193,321	14,610
Materials and Supplies	600	600	539	61
Contract Services	500	500	500	0
Other	5,300	5,300	4,873	427
Capital Outlay	300	300	300	0
Clerk of Courts				
Personal Services	286,813	295,872	295,837	35
Materials and Supplies	10,000	10,252	10,396	(144)
Contract Services	6,750	2,480	2,268	212
Other	5,669	4,243	4,097	146
Municipal Court				
Personal Services	105,345	110,317	108,194	2,123
Other	11,500	11,087	11,087	0
Law Library				
Personal Services	43,985	44,646	44,576	70
Public Defender				
Personal Services	195,657	196,796	194,053	2,743
Materials and Supplies	1,400	1,400	1,400	0
Contract Services	7,926	21,156	20,921	235
Other	5,856	5,841	2,752	3,089
Capital Outlay	820	820	820	0
Total General Government Judicial	2,235,149	2,273,817	2,200,871	72,946
Public Safety				
Detention Home				
Other	269,880	271,229	269,880	1,349

(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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner				
Personal Services	$57,442	$58,340	$58,312	$28
Materials and Supplies	150	96	96	0
Contract Services	15,500	37,608	31,354	6,254
Other	700	709	709	0
Lab and Morgue				
Personal Services	139,624	141,412	141,406	6
Materials and Supplies	1,000	643	641	2
Other	25,715	28,481	25,213	3,268
Sheriff				
Personal Services	5,011,189	5,138,877	5,135,863	3,014
Materials and Supplies	218,800	194,930	194,910	20
Contract Services	522,144	525,593	473,294	52,299
Other	31,350	22,099	21,500	599
Capital Outlay	223,900	195,250	192,370	2,880
Building Department				
Personal Services	348,087	336,655	323,777	12,878
Materials and Supplies	2,400	5,400	4,324	1,076
Contract Services	35,600	44,032	43,472	560
Other	5,206	5,206	4,718	488
Capital Outlay	0	1,956	629	1,327
Total Public Safety	6,908,687	7,008,516	6,922,468	86,048
Public Works				
Engineer				
Personal Sevices	131,888	132,583	123,771	8,812
Materials and Supplies	4,172	7,172	6,998	174
Total Public Works	136,060	139,755	130,769	8,986
Human Services				
Veterans Services				
Personal Services	175,626	183,210	175,601	7,609
Other	148,300	148,300	86,387	61,913
Capital Outlay	5,000	4,782	1,196	3,586
Total Human Services	328,926	336,292	263,184	73,108

(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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other				
Bonds for Officials	$3,000	$3,000	$425	$2,575
Insurance	369,500	366,748	331,456	35,292
Miscellaneous	561,346	455,605	323,182	132,423
Miscellaneous - Dues/Membership	39,300	41,193	40,241	952
Miscellaneous - Services	375,000	704,676	683,152	21,524
Miscellaneous - Equipment	50,000	29,359	18,068	11,291
Total Other	1,398,146	1,600,581	1,396,524	204,057
Intergovernmental				
Cooperative Extension Service				
Grants	257,925	259,215	257,049	2,166
Soil and Water				
Grants	103,550	103,550	103,550	0
Other Agriculture Programs				
Grants	4,830	4,830	3,605	1,225
Other Health Programs				
Grants	226,565	226,565	223,443	3,122
Total Intergovernmental	592,870	594,160	587,647	6,513
Total Expenditures	17,119,156	17,488,107	16,793,121	694,986
Excess of Revenues Over (Under) Expenditures	(562,523)	(546,215)	477,883	1,024,098
Other Financing Sources (Uses):				
Transfers In	574,000	224,238	223,403	(835)
Transfers Out	(1,663,262)	(1,822,317)	(1,808,673)	13,644
Advances In	0	123,830	123,830	0
Advances Out	0	(507,711)	(507,711)	0
Total Other Financing Sources (Uses)	(1,089,262)	(1,981,960)	(1,969,151)	12,809
Net Change in Fund Balance	(1,651,785)	(2,528,175)	(1,491,268)	1,036,907
Fund Balance at Beginning of Year	2,896,660	2,896,660	2,896,660	0
Unexpended Prior Year Encumbrances	145,926	145,926	145,926	0
Fund Balance at End of Year	$1,390,801	$514,411	$1,551,318	$1,036,907

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$4,022,325	$6,232,686	$6,232,686	$0
Charges for Services	290,000	293,505	294,356	851
Intergovernmental	5,900,756	6,789,113	6,914,650	125,537
Interest	2,800	3,100	3,113	13
Contributions/Donations	30,000	29,190	33,350	4,160
Other	9,000	7,200	7,803	603
Total Revenues	10,254,881	13,354,794	13,485,958	131,164
Expenditures:				
Current:				
Human Services				
Personal Services	8,415,881	9,619,198	9,514,447	104,751
Materials and Supplies	219,000	324,932	268,973	55,959
Contract Services	505,000	821,551	742,137	79,414
Other	468,000	567,981	517,126	50,855
Capital Outlay	190,000	345,212	289,149	56,063
Total Expenditures	9,797,881	11,678,874	11,331,832	347,042
Excess of Revenues Over Expenditures	457,000	1,675,920	2,154,126	478,206
Other Financing Sources (Uses):				
Transfers In	143,000	0	0	0
Transfers Out	(600,000)	(1,623,282)	(1,618,490)	4,792
Total Other Financing Sources (Uses)	(457,000)	(1,623,282)	(1,618,490)	4,792
Net Change in Fund Balance	0	52,638	535,636	482,998
Fund Balance at Beginning of Year	650,339	650,339	650,339	0
Unexpended Prior Year Encumbrances	19,743	19,743	19,743	0
Fund Balance at End of Year	$670,082	$722,720	$1,205,718	$482,998

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$1,758,691	$4,322,853	$4,437,900	$115,047
Other	70,000	95,229	95,229	0
Total Revenues	1,828,691	4,418,082	4,533,129	115,047
Expenditures:				
Current:				
Human Services				
Personal Services	2,332,700	2,360,440	2,348,281	12,159
Materials and Supplies	75,000	86,000	79,484	6,516
Contract Services	555,000	1,558,729	1,465,965	92,764
Other	533,000	777,599	691,375	86,224
Capital Outlay	27,000	37,250	33,493	3,757
Total Expenditures	3,522,700	4,820,018	4,618,598	201,420
Excess of Revenues Under Expenditures	(1,694,009)	(401,936)	(85,469)	316,467
Other Financing Sources (Uses):				
Transfers In	1,838,300	180,463	251,596	71,133
Transfers Out	(138,291)	(148,802)	(148,802)	0
Total Other Financing Sources (Uses)	1,700,009	31,661	102,794	71,133
Net Change in Fund Balance	6,000	(370,275)	17,325	387,600
Fund Balance at Beginning of Year	370,295	370,295	370,295	0
Unexpended Prior Year Encumbrances	86,011	86,011	86,011	0
Fund Balance at End of Year	$462,306	$86,031	$473,631	$387,600

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$600,200	$644,539	$644,539	$0
Intergovernmental	75,999	346,567	346,567	0
Special Assessments	300,000	220,454	220,454	0
Interest	100,000	149,601	149,601	0
Total Revenues	1,076,199	1,361,161	1,361,161	0
Expenditures:				
Debt Service:				
Bond Retirement				
Principal Retirement	468,721	475,454	475,454	0
Interest and Fiscal Charges	340,588	333,855	333,855	0
Note Retirement				
Principal Retirement	3,650,000	3,775,000	3,775,000	0
Interest and Fiscal Charges	152,083	108,635	108,635	0
Mortgage Revenue Bond				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	8,550	8,550	8,550	0
Total Expenditures	4,624,942	4,706,494	4,706,494	0
Excess of Revenues Under Expenditures	(3,548,743)	(3,345,333)	(3,345,333)	0
Other Financing Sources:				
Transfers In	854,832	590,854	590,854	0
Notes Issued	3,350,000	3,475,000	3,475,000	0
Total Other Financing Sources	4,204,832	4,065,854	4,065,854	0
Net Change in Fund Balance	656,089	720,521	720,521	0
Fund Balances at Beginning of Year	1,934,744	1,934,744	1,934,744	0
Fund Balances at End of Year	$2,590,833	$2,655,265	$2,655,265	$0

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$3,451,850	$3,405,393	$3,624,795	$219,402
Interest	653,000	55,431	47,996	(7,435)
Tap-in Fees	283,150	283,150	283,150	0
Other	1,110,000	366,325	388,981	22,656
Intergovernmental	21,990	163,795	629,271	465,476
Total Revenues	5,519,990	4,274,094	4,974,193	700,099
Expenses:				
Personal Services	1,912,100	1,887,963	1,696,537	191,426
Materials and Supplies	263,400	956,168	880,384	75,784
Contract Services	1,350,000	1,642,447	1,142,332	500,115
Other	265,000	352,500	327,827	24,673
Capital Outlay	400,000	505,223	466,961	38,262
Principal Retirement	0	428,000	425,270	2,730
Interest and Fiscal Charges	0	377,000	369,747	7,253
Total Expenses	4,190,500	6,149,301	5,309,058	840,243
Excess of Revenues Over (Under) Expenses	1,329,490	(1,875,207)	(334,865)	1,540,342
Transfers In	473,312	87,133	87,133	0
Transfers Out	(244,250)	(286,140)	(108,990)	177,150
Net Change in Fund Equity	1,558,552	(2,074,214)	(356,722)	1,717,492
Fund Equity at Beginning of Year	2,941,863	2,941,863	2,941,863	0
Unexpended Prior Year Encumbrances	518,154	518,154	518,154	0
Fund Equity at End of Year	$5,018,569	$1,385,803	$3,103,295	$1,717,492

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Water District
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$396,500	$385,000	$420,000	$35,000
Other	140,000	90,000	99,077	9,077
Total Revenues	536,500	475,000	519,077	44,077
Expenses:				
Personal Services	146,800	149,300	147,679	1,621
Materials and Supplies	42,000	48,500	35,933	12,567
Contract Services	275,000	409,619	330,292	79,327
Other	12,000	22,000	15,903	6,097
Capital Outlay	20,000	66,727	61,019	5,708
Total Expenses	495,800	696,146	590,826	105,320
Excess of Revenues Over (Under) Expenses	40,700	(221,146)	(71,749)	(61,243)
Transfers Out	(61,346)	0	0	0
Net Change in Fund Equity	(20,646)	(221,146)	(71,749)	149,397
Fund Equity at Beginning of Year	420,564	420,564	420,564	0
Unexpended Prior Year Encumbrances	41,239	41,239	41,239	0
Fund Equity at End of Year	$441,157	$240,657	$390,054	$149,397

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$910,000	$1,175,000	$1,166,184	($8,816)
Other	50,000	11,700	12,079	379
Total Revenues	960,000	1,186,700	1,178,263	(8,437)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	567,174	641,431	630,890	10,541
Materials and Supplies	33,500	27,500	25,079	2,421
Contract Services	31,000	71,068	71,068	0
Other	81,750	73,925	64,231	9,694
Capital Outlay	90,000	73,000	72,995	5
Total Expenditures	803,424	886,924	864,263	22,661
Net Change in Fund Balance	156,576	299,776	314,000	14,224
Fund Balance at Beginning of Year	558,020	558,020	558,020	0
Unexpended Prior Year Encumbrances	11,712	11,712	11,712	0
Fund Balance at End of Year	$726,308	$869,508	$883,732	$14,224

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$100,000	$205,800	$206,554	$754
Total Revenues	100,000	205,800	206,554	754
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	105,204	105,204	88,178	17,026
Materials and Supplies	4,000	4,000	4,000	0
Other	34,000	46,982	40,968	6,014
Capital Outlay	10,000	10,000	4,892	5,108
Total Expenditures	153,204	166,186	138,038	28,148
Net Change in Fund Balance	(53,204)	39,614	68,516	28,902
Fund Balance at Beginning of Year	393,996	393,996	393,996	0
Unexpended Prior Year Encumbrances	86	86	86	0
Fund Balance at End of Year	$340,878	$433,696	$462,598	$28,902

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Administration
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$130,500	$144,500	$131,975	($12,525)
Total Revenues	130,500	144,500	131,975	(12,525)
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Personal Services	139,844	139,434	137,000	2,434
Materials and Supplies	3,000	1,923	1,923	0
Contract Services	39,000	58,484	58,484	0
Other	7,500	11,503	9,716	1,787
Capital Outlay	1,000	8,900	8,143	757
Total Expenditures	190,344	220,244	215,266	4,978
Excess of Revenues Under Expenditures	(59,844)	(75,744)	(83,291)	(7,547)
Other Financing Sources:				
Transfers In	60,000	50,000	60,000	10,000
Total Other Financing Sources	60,000	50,000	60,000	10,000
Net Change in Fund Balance	156	(25,744)	(23,291)	2,453
Fund Balance at Beginning of Year	25,838	25,838	25,838	0
Unexpended Prior Year Encumbrances	3,135	3,135	3,135	0
Fund Balance at End of Year	$29,129	$3,229	$5,682	$2,453

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Recorder Micrographics
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$92,000	$118,600	$124,399	$5,799
Total Revenues	92,000	118,600	124,399	5,799
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	103,900	150,350	114,621	35,729
Capital Outlay	15,000	25,500	17,321	8,179
Total Expenditures	118,900	175,850	131,942	43,908
Net Change in Fund Balance	(26,900)	(57,250)	(7,543)	49,707
Fund Balance at Beginning of Year	146,485	146,485	146,485	0
Unexpended Prior Year Encumbrances	1,295	1,295	1,295	0
Fund Balance at End of Year	$120,880	$90,530	$140,237	$49,707

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

Escrow Interest

Budget Basis

For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$0	$0	$131	$131
Total Revenues	0	0	131	131
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Net Change in Fund Balance	0	0	131	131
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$0	$0	$131	$131

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$1,625	$1,625	$1,600	($25)
Interest	2,235	2,235	2,260	$25
Total Revenues	3,860	3,860	3,860	0
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Contract Services	300	300	0	300
Other	2,000	2,000	1,600	400
Capital Outlay	1,500	1,500	0	1,500
Total Expenditures	3,800	3,800	1,600	2,200
Net Change in Fund Balance	60	60	2,260	2,200
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$60	$60	$2,260	$2,200

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$260,000	$300,000	$305,242	$5,242
Other	0	0	1,301	1,301
Total Revenues	260,000	300,000	306,543	6,543
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	231,301	251,556	248,450	3,106
Materials and Supplies	10,000	10,000	4,824	5,176
Contract Services	500	245	0	245
Other	13,650	14,150	12,524	1,626
Capital Outlay	4,000	1,927	0	1,927
Total Expenditures	259,451	277,878	265,798	12,080
Excess of Revenues Over Expenditures	549	22,122	40,745	18,623
Other Financing Uses:				
Transfers Out	0	(2,073)	(2,073)	0
Total Other Financing Uses	0	(2,073)	(2,073)	0
Net Change in Fund Balance	549	20,049	38,672	18,623
Fund Balance at Beginning of Year	114,812	114,812	114,812	0
Unexpended Prior Year Encumbrances	1,013	1,013	1,013	0
Fund Balance at End of Year	$116,374	$135,874	$154,497	$18,623

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
CASA
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovenmental	$23,808	$23,808	$23,808	$0
Other	6,000	4,780	4,948	168
Total Revenues	29,808	28,588	28,756	168
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	55,264	82,364	75,816	6,548
Materials and Supplies	2,000	2,000	1,200	800
Other	8,500	9,500	7,117	2,383
Capital Outlay	300	2,700	2,700	0
Total Expenditures	66,064	96,564	86,833	9,731
Excess of Revenues Under Expenditures	(36,256)	(67,976)	(58,077)	9,899
Other Financing Sources:				
Transfers In	39,437	66,256	66,256	0
Total Other Financing Sources	39,437	66,256	66,256	0
Net Change in Fund Balance	3,181	(1,720)	8,179	9,899
Fund Balance at Beginning of Year	7,614	7,614	7,614	0
Unexpended Prior Year Encumbrances	500	500	500	0
Fund Balance at End of Year	$11,295	$6,394	$16,293	$9,899

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Intensive Supervision
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$57,016	$57,016	$57,016	$0
Other	0	1,400	1,756	356
Total Revenues	57,016	58,416	58,772	356
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	52,563	51,718	51,717	1
Materials and Supplies	946	945	939	6
Contract Services	479	1,904	616	1,288
Other	3,167	9,268	9,268	0
Capital Outlay	340	280	280	0
Total Expenditures	57,495	64,115	62,820	1,295
Net Change in Fund Balance	(479)	(5,699)	(4,048)	1,651
Fund Balance at Beginning of Year	1,663	1,663	1,663	0
Unexpended Prior Year Encumbrances	4,114	4,114	4,114	0
Fund Balance (Deficit) at End of Year	$5,298	$78	$1,729	$1,651

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Care and Custody
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$302,380	$295,756	$296,319	$563
Other	0	50	455	405
Total Revenues	302,380	295,806	296,774	968
Expenditures:				
Current:				
General Government:				
Judicial				
Personal Services	142,490	142,490	126,991	15,499
Materials and Supplies	5,700	7,700	6,343	1,357
Contract Services	92,676	194,176	134,797	59,379
Other	11,514	11,964	8,185	3,779
Total Expenditures	252,380	356,330	276,316	80,014
Excess of Revenues Over (Under) Expenditures	50,000	(60,524)	20,458	80,982
Other Financing Uses:				
Transfers Out	(50,000)	(52,000)	(52,000)	0
Total Other Financing Uses	(50,000)	(52,000)	(52,000)	0
Net Change in Fund Balance	0	(112,524)	(31,542)	80,982
Fund Balance at Beginning of Year	670,112	670,112	670,112	0
Unexpended Prior Year Encumbrances	2,104	2,104	2,104	0
Fund Balance at End of Year	$672,216	$559,692	$640,674	$80,982

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, 2002

	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:				
General Government:				
Judicial				
Contract Services	15,000	15,000	6,658	8,342
Total Expenditures	15,000	15,000	6,658	8,342
Excess of Revenues Under Expenditures	(15,000)	(15,000)	(6,658)	8,342
Other Financing Sources:				
Transfers In	15,000	13,659	12,500	(1,159)
Total Other Financing Sources	15,000	13,659	12,500	(1,159)
Net Change in Fund Balance	0	(1,341)	5,842	7,183
Fund Balance at Beginning of Year	1,341	1,341	1,341	0
Unexpended Prior Year Encumbrances	402	402	402	0
Fund Balance at End of Year	$1,743	$402	$7,585	$7,183

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	$0	$595	$830	$235
Total Revenues	0	595	830	235
Expenditures:				
Current:				
Public Safety				
Personal Services	115,822	115,822	105,071	10,751
Materials and Supplies	2,500	2,500	502	1,998
Contract Services	90,000	101,955	75,336	26,619
Other	72,500	77,500	45,942	31,558
Capital Outlay	200,000	200,000	39,870	160,130
Total Expenditures	480,822	497,777	266,721	231,056
Excess of Revenues Under Expenditures	(480,822)	(497,182)	(265,891)	231,291
Other Financing Uses:				
Transfers Out	(301,785)	(289,830)	(210,000)	79,830
Total Other Financing Uses	(301,785)	(289,830)	(210,000)	79,830
Net Change in Fund Balance	(782,607)	(787,012)	(475,891)	311,121
Fund Balance at Beginning of Year	2,630,530	2,630,530	2,630,530	0
Unexpended Prior Year Encumbrances	32,488	32,488	32,488	0
Fund Balance at End of Year	$1,880,411	$1,876,006	$2,187,127	$311,121

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	$107,400	$129,367	$134,317	$4,950
Total Revenues	107,400	129,367	134,317	4,950
Expenditures:				
Current:				
Public Safety				
Personal Services	53,386	57,341	56,279	1,062
Materials and Supplies	1,000	1,000	379	621
Contract Services	72,000	93,213	89,939	3,274
Other	18,000	18,000	12,511	5,489
Capital Outlay	4,000	42,526	31,308	11,218
Total Expenditures	148,386	212,080	190,416	21,664
Excess of Revenues Under Expenditures	(40,986)	(82,713)	(56,099)	26,614
Other Financing Sources:				
Transfers In	50,000	42,588	42,750	162
Total Other Financing Sources	50,000	42,588	42,750	162
Net Change in Fund Balance	9,014	(40,125)	(13,349)	26,776
Fund Balance at Beginning of Year	65,411	65,411	65,411	0
Unexpended Prior Year Encumbrances	3,208	3,208	3,208	0
Fund Balance at End of Year	$77,633	$28,494	$55,270	$26,776

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Youth Center
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$20,000	$3,981	$5,581	$1,600
Other	20,000	9,000	9,188	188
Total Revenues	40,000	12,981	14,769	1,788
Expenditures:				
Current:				
Public Safety				
Personal Services	379,309	390,608	380,849	9,759
Materials and Supplies	18,400	23,000	21,356	1,644
Contract Services	18,783	22,033	20,455	1,578
Other	6,700	9,600	6,490	3,110
Capital Outlay	4,000	4,000	3,750	250
Total Expenditures	427,192	449,241	432,900	16,341
Excess of Revenues Under Expenditures	(387,192)	(436,260)	(418,131)	18,129
Other Financing Sources:				
Transfers In	387,192	392,871	392,871	0
Total Other Financing Sources	387,192	392,871	392,871	0
Net Change in Fund Balance	0	(43,389)	(25,260)	18,129
Fund Balance at Beginning of Year	102,787	102,787	102,787	0
Unexpended Prior Year Encumbrances	3,577	3,577	3,577	0
Fund Balance at End of Year	$106,364	$62,975	$81,104	$18,129

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$79,725	$78,593	$115,483	$36,890
Other	0	25	228	203
Total Revenues	79,725	78,618	115,711	37,093
Expenditures:				
Current:				
Public Safety				
Personal Services	47,025	107,038	104,327	2,711
Materials and Supplies	4,250	4,250	4,250	0
Other	320	320	320	0
Total Expenditures	51,595	111,608	108,897	2,711
Excess of Revenues Over (Under) Expenditures	28,130	(32,990)	6,814	39,804
Other Financing Sources:				
Transfers In	2,570	2,570	2,570	0
Total Other Financing Sources	2,570	2,570	2,570	0
Net Change in Fund Balance	30,700	(30,420)	9,384	39,804
Fund Balance at Beginning of Year	30,420	30,420	30,420	0
Fund Balance at End of Year	$61,120	$0	$39,804	$39,804

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	$410,000	$430,000	$418,735	($11,265)
Charges for Services	108,600	86,100	98,425	12,325
Fines and Forfeitures	95,000	85,000	65,628	(19,372)
Intergovernmental	4,328,000	4,345,000	4,292,271	(52,729)
Interest	40,000	30,000	15,002	(14,998)
Other	3,400	3,400	71,363	67,963
Total Revenues	4,985,000	4,979,500	4,961,424	(18,076)
Expenditures:				
Current:				
Public Works				
Personal Services	2,938,426	2,914,300	2,868,333	45,967
Materials and Supplies	634,000	788,000	604,195	183,805
Contract Services	500,000	1,583,006	1,356,916	226,090
Other	713,565	446,607	389,569	57,038
Capital Outlay	307,500	500,500	470,503	29,997
Claims	6,509	6,752	0	6,752
Total Expenditures	5,100,000	6,239,165	5,689,516	549,649
Excess of Revenues Under Expenditures	(115,000)	(1,259,665)	(728,092)	531,573
Other Financing Sources (Uses):				
Transfers In	115,000	1,003,000	1,008,023	5,023
Transfers Out	0	(245,948)	(245,948)	0
Total Other Financing Sources (Uses)	115,000	757,052	762,075	5,023
Net Change in Fund Balance	0	(502,613)	33,983	536,596
Fund Balance at Beginning of Year	602,612	602,612	602,612	0
Unexpended Prior Year Encumbrances	18,292	18,292	18,292	0
Fund Balance at End of Year	$620,904	$118,291	$654,887	$536,596

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	$0	$0	$0	$0
Total Revenues	0	0	0	0
Expenditures:				
Current:				
Public Works				
Contract Services	0	2,934	0	2,934
Total Expenditures	0	2,934	0	2,934
Net Change in Fund Balance	0	(2,934)	0	2,934
Fund Balance at Beginning of Year	2,989	2,989	2,989	0
Fund Balance at End of Year	$2,989	$55	$2,989	$2,934

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$1,211,300	$1,259,253	$1,259,253	$0
Intergovernmental	2,975,982	3,210,458	3,329,327	118,869
Other	133,500	120,075	159,145	39,070
Total Revenues	4,320,782	4,589,786	4,747,725	157,939
Expenditures:				
Current:				
Health				
Personal Services	364,969	316,194	302,733	13,461
Materials and Supplies	7,500	6,230	6,230	0
Contract Services	3,855,313	4,805,977	4,805,977	0
Other	58,000	37,592	37,308	284
Capital Outlay	35,000	4,789	4,789	0
Total Expenditures	4,320,782	5,170,782	5,157,037	13,745
Net Change in Fund Balance	0	(580,996)	(409,312)	171,684
Fund Balance at Beginning of Year	1,525,478	1,525,478	1,525,478	0
Unexpended Prior Year Encumbrances	141,995	141,995	141,995	0
Fund Balance at End of Year	$1,667,473	$1,086,477	$1,258,161	$171,684

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$4,500	$8,000	$7,883	($117)
Licenses and Permits	130,000	134,000	142,418	8,418
Fines and Forfeitures	18,300	11,364	11,199	(165)
Other	6,000	6,000	6,803	803
Total Revenues	158,800	159,364	168,303	8,939
Expenditures:				
Current:				
Health				
Personal Services	145,679	163,354	141,921	21,433
Materials and Supplies	22,875	22,875	14,063	8,812
Contract Services	3,365	3,365	1,600	1,765
Other	7,865	9,065	8,661	404
Capital Outlay	800	1,600	1,600	0
Claims	800	800	0	800
Total Expenditures	181,384	201,059	167,845	33,214
Excess of Revenues Over (Under) Expenditures	(22,584)	(41,695)	458	42,153
Other Financing Sources (Uses):				
Transfers In	0	38,500	38,500	0
Advance Out	0	(23,830)	(23,830)	0
Total Other Financing Sources (Uses)	0	14,670	14,670	0
Net Change in Fund Balance	(22,584)	(27,025)	15,128	42,153
Fund Balance at Beginning of Year	34,089	34,089	34,089	0
Unexpended Prior Year Encumbrances	16	16	16	0
Fund Balance at End of Year	$11,521	$7,080	$49,233	$42,153

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$38,800	$38,800	$38,832	$32
Total Revenues	38,800	38,800	38,832	32
Expenditures:				
Current:				
Health				
Contract Services	38,206	38,206	38,206	0
Other	554	554	554	0
Total Expenditures	38,760	38,760	38,760	0
Net Change in Fund Balance	40	40	72	32
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$40	$40	$72	$32

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$746,000	$790,032	$790,032	$0
Intergovernmental	1,684,000	1,671,048	1,664,973	(6,075)
Other	0	57,060	58,119	1,059
Total Revenues	2,430,000	2,518,140	2,513,124	(5,016)
Expenditures:				
Current:				
Human Services				
Personal Services	86,600	27,092	27,092	0
Contract Services	634,000	1,442,466	1,442,466	0
Other	32,000	795,487	733,393	62,094
Grants	163,900	237,625	213,949	23,676
Total Expenditures	916,500	2,502,670	2,416,900	85,770
Excess of Revenues Over Expenditures	1,513,500	15,470	96,224	80,754
Other Financing Uses:				
Transfers Out	(1,500,000)	(154,817)	(153,683)	1,134
Total Other Financing Uses	(1,500,000)	(154,817)	(153,683)	1,134
Net Change in Fund Balance	13,500	(139,347)	(57,459)	81,888
Fund Balance at Beginning of Year	182,923	182,923	182,923	0
Unexpended Prior Year Encumbrances	113,769	113,769	113,769	0
Fund Balance at End of Year	$310,192	$157,345	$239,233	$81,888

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$1,038,765	$544,818	$542,646	($2,172)
Other	71,000	121,282	129,228	7,946
Total Revenues	1,109,765	666,100	671,874	5,774
Expenditures:				
Current:				
Human Services				
Contract Services	1,509,765	1,685,765	1,659,286	26,479
Total Expenditures	1,509,765	1,685,765	1,659,286	26,479
Excess of Revenues Under Expenditures	(400,000)	(1,019,665)	(987,412)	32,253
Other Financing Sources:				
Transfers In	400,000	971,645	971,645	0
Total Other Financing Sources	400,000	971,645	971,645	0
Excess of Revenues and Other Financing Net Change in Fund Balance	0	(48,020)	(15,767)	32,253
Fund Balance at Beginning of Year	70,461	70,461	70,461	0
Unexpended Prior Year Encumbrances	30,047	30,047	30,047	0
Fund Balance at End of Year	$100,508	$52,488	$84,741	$32,253

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Child Support Enforcement
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$240,000	$222,000	$225,305	$3,305
Intergovernmental	745,000	487,600	520,986	33,386
Other	0	10,076	11,375	1,299
Total Revenues	985,000	719,676	757,666	37,990
Expenditures:				
Current:				
Human Services				
Personal Services	380,800	489,250	478,776	10,474
Materials and Supplies	3,500	3,500	955	2,545
Contract Services	193,000	455,426	417,250	38,176
Other	38,000	26,670	10,338	16,332
Capital Outlay	2,500	2,500	777	1,723
Total Expenditures	617,800	977,346	908,096	69,250
Excess of Revenues Over (Under) Expenditures	367,200	(257,670)	(150,430)	107,240
Other Financing Uses:				
Transfers Out	(330,300)	(30,954)	(11,330)	19,624
Total Other Financing Uses	(330,300)	(30,954)	(11,330)	19,624
Net Change in Fund Balance	36,900	(288,624)	(161,760)	126,864
Fund Balance at Beginning of Year	288,697	288,697	288,697	0
Unexpended Prior Year Encumbrances	13,849	13,849	13,849	0
Fund Balance at End of Year	$339,446	$13,922	$140,786	$126,864

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$470,000	$499,450	$550,344	$50,894
Intergovernmental	432,925	407,858	403,934	(3,924)
Total Revenues	902,925	907,308	954,278	46,970
Expenditures:				
Current:				
Human Services				
Personal Services	686,896	740,312	727,820	12,492
Materials and Supplies	3,000	6,000	5,634	366
Contract Service	20,000	90,128	83,664	6,464
Other	134,688	179,688	168,551	11,137
Total Expenditures	844,584	1,016,128	985,669	30,459
Excess of Revenues Over (Under) Expenditures	58,341	(108,820)	(31,391)	77,429
Other Financing Sources:				
Transfers In	100,000	48,692	48,692	0
Total Other Financing Sources	100,000	48,692	48,692	0
Net Change in Fund Balance	158,341	(60,128)	17,301	77,429
Fund Balance at Beginning of Year	109,581	109,581	109,581	0
Unexpended Prior Year Encumbrances	9,390	9,390	9,390	0
Fund Balance at End of Year	$277,312	$58,843	$136,272	$77,429

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Aging
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$1,605,000	$1,670,458	$1,670,458	$0
Intergovernmental	361,500	361,263	360,589	(674)
Contributions/Donations	9,000	8,200	10,132	1,932
Other	102,000	107,800	126,494	18,694
Total Revenues	2,077,500	2,147,721	2,167,673	19,952
Expenditures:				
Current:				
Human Services				
Personal Services	1,235,680	963,501	888,971	74,530
Contract Services	531,000	603,263	580,052	23,211
Other	864,400	1,046,816	918,870	127,946
Capital Outlay	81,000	96,000	92,082	3,918
Total Expenditures	2,712,080	2,709,580	2,479,975	229,605
Excess of Revenues Under Expenditures	(634,580)	(561,859)	(312,302)	249,557
Other Financing Sources:				
Transfers In	38,500	1,373	1,373	0
Operating Transfers Out	(500,000)	(502,500)	(502,500)	0
Total Other Financing Sources	(461,500)	(501,127)	(501,127)	0
Net Change in Fund Balance	(1,096,080)	(1,062,986)	(813,429)	249,557
Fund Balance at Beginning of Year	3,109,172	3,109,172	3,109,172	0
Unexpended Prior Year Encumbrances	45,101	45,101	45,101	0
Fund Balance at End of Year	$2,058,193	$2,091,287	$2,340,844	$249,557

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$159,000	$179,000	$183,772	$4,772
Other	6,500	6,500	7,888	1,388
Total Revenues	165,500	185,500	191,660	6,160
Expenditures:				
Current:				
Human Services				
Personal Services	446,205	451,999	446,807	5,192
Materials and Supplies	47,000	43,072	42,216	856
Contract Services	46,500	42,770	42,738	32
Other	6,000	8,995	8,763	232
Capital Outlay	3,500	3,375	3,160	215
Total Expenditures	549,205	550,211	543,684	6,527
Excess of Revenues Under Expenditures	(383,705)	(364,711)	(352,024)	12,687
Other Financing Sources:				
Transfers In	364,620	301,682	337,682	36,000
Total Other Financing Sources	364,620	301,682	337,682	36,000
Net Change in Fund Balance	(19,085)	(63,029)	(14,342)	48,687
Fund Balance at Beginning of Year	63,946	63,946	63,946	0
Unexpended Prior Year Encumbrances	4,427	4,427	4,427	0
Fund Balance at End of Year	$49,288	$5,344	$54,031	$48,687

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$67,000	$0	$0	$0
Other	498,500	482,135	499,854	17,719
Total Revenues	565,500	482,135	499,854	17,719
Expenditures:				
Current:				
Economic Development and Assistance				
Other	3,000	780,499	742,416	38,083
Total Expenditures	3,000	780,499	742,416	38,083
Excess of Revenues Over (Under) Expenditures	562,500	(298,364)	(242,562)	55,802
Other Financing Sources (Uses):				
Transfers In	0	22,625	22,625	0
Transfers Out	(665,000)	(700,540)	(170,000)	530,540
Total Other Financing Sources (Uses)	(665,000)	(677,915)	(147,375)	530,540
Net Change in Fund Balance	(102,500)	(976,279)	(389,937)	586,342
Fund Balance at Beginning of Year	999,999	999,999	999,999	0
Unexpended Prior Year Encumbrances	91	91	91	0
Fund Balance at End of Year	$897,590	$23,811	$610,153	$586,342

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$17,500	$0	$0	$0
Contributions/Donations	0	8,750	8,750	0
Other	0	330	330	0
Total Revenues	17,500	9,080	9,080	0
Expenditures:				
Current:				
Economic Development and Assistance				
Materials and Supplies	2,500	2,500	1,019	1,481
Contract Services	35,000	35,000	22,750	12,250
Other	21,100	21,100	6,655	14,445
Total Expenditures	58,600	58,600	30,424	28,176
Excess of Revenues Under Expenditures	(41,100)	(49,520)	(21,344)	28,176
Other Financing Sources:				
Transfers In	41,100	44,100	44,100	0
Total Other Financing Sources	41,100	44,100	44,100	0
Net Change in Fund Balance	0	(5,420)	22,756	28,176
Fund Balance at Beginning of Year	46,147	46,147	46,147	0
Fund Balance at End of Year	$46,147	$40,727	$68,903	$28,176

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Permissive Motor Vehicle License Tax	$70,000	$70,000	$72,631	$2,631
Total Revenues	70,000	70,000	72,631	2,631
Expenditures:				
Intergovernmental:				
Rotary	70,000	190,437	101,540	88,897
Total Expenditures	70,000	190,437	101,540	88,897
Net Change in Fund Balance	0	(120,437)	(28,909)	91,528
Fund Balance at Beginning of Year	120,437	120,437	120,437	0
Fund Balance at End of Year	$120,437	$0	$91,528	$91,528

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$48,068	$48,068	$42,388	($5,680)
Other	0	0	3,879	$3,879
Total Revenues	48,068	48,068	46,267	(1,801)
Expenditures:				
Current:				
Public Safety				
Personal Services	59,391	59,391	50,814	8,577
Materials and Supplies	1,000	1,000	826	174
Other	4,300	4,300	2,424	1,876
Capital Outlay	1,500	1,500	1,500	0
Total Expenditures	66,191	66,191	55,564	10,627
Excess of Revenues Under Expenditures	(18,123)	(18,123)	(9,297)	8,826
Other Financing Sources:				
Transfers In	13,990	13,990	13,990	0
Total Other Financing Sources	13,990	13,990	13,990	0
Net Change in Fund Balance	(4,133)	(4,133)	4,693	8,826
Fund Balance at Beginning of Year	4,133	4,133	4,133	0
Fund Balance at End of Year	$0	$0	$8,826	$8,826

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Indigent Guardianship
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$10,000	$9,000	$9,710	$710
Total Revenues	10,000	9,000	9,710	710
Expenditures:				
Current:				
Public Safety				
Contract Services	1,500	2,500	1,200	1,300
Other	3,500	7,800	6,126	1,674
Total Expenditures	5,000	10,300	7,326	2,974
Excess of Revenues Over (Under) Expenditures	5,000	(1,300)	2,384	3,684
Other Financing Uses:				
Transfers Out	(5,000)	(12,500)	(10,000)	2,500
Total Other Financing Uses	(5,000)	(12,500)	(10,000)	2,500
Net Change in Fund Balance	0	(13,800)	(7,616)	6,184
Fund Balance at Beginning of Year	35,131	35,131	35,131	0
Unexpended Prior Year Encumbrances	1,130	1,130	1,130	0
Fund Balance at End of Year	$36,261	$22,461	$28,645	$6,184

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Narcotics
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$100,000	$105,307	$105,307	$0
Other	0	1,096	548	(548)
Total Revenues	100,000	106,403	105,855	(548)
Expenditures:				
Current:				
Public Safety				
Personal Services	128,830	121,972	121,301	671
Other	4,503	4,503	4,503	0
Total Expenditures	133,333	126,475	125,804	671
Excess of Revenues Under Expenditures	(33,333)	(20,072)	(19,949)	123
Other Financing Sources:				
Transfers In	33,333	32,785	33,333	548
Transfers Out	0	(12,155)	0	12,155
Total Other Financing Sources	33,333	20,630	33,333	12,703
Net Change in Fund Balance	0	558	13,384	12,826
Fund Balance at Beginning of Year	6,858	6,858	6,858	0
Unexpended Prior Year Encumbrances	300	300	300	0
Fund Balance at End of Year	$7,158	$7,716	$20,542	$12,826

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

County Cop Education

Budget Basis

For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	$0	$0	$25	$25
Total Revenues	0	0	25	25
Expenditures:				
Current:				
Public Safety				
Personal Services	0	920	920	0
Total Expenditures	0	920	920	0
Net Change in Fund Balance	0	(920)	(895)	25
Fund Balance at Beginning of Year	1,562	1,562	1,562	0
Fund Balance at End of Year	$1,562	$642	$667	$25

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$28,924	$11,429	$11,429	$0
Other	0	0	90	90
Total Revenues	28,924	11,429	11,519	90
Expenditures:				
Current:				
Public Safety				
Personal Services	28,094	11,429	11,429	0
Total Expenditures	28,094	11,429	11,429	0
Net Change in Fund Balance	830	0	90	90
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$830	$0	$90	$90

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Domestic Violence
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Licenses and Permits	$22,200	$18,400	$18,026	($374)
Total Revenues	22,200	18,400	18,026	(374)
Expenditures:				
Current:				
Public Safety				
Other	22,200	22,200	17,606	4,594
Total Expenditures	22,200	22,200	17,606	4,594
Net Change in Fund Balance	0	(3,800)	420	4,220
Fund Balance at Beginning of Year	17,606	17,606	17,606	0
Fund Balance at End of Year	$17,606	$13,806	$18,026	$4,220

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
COPS Fast
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	$0	$0	$12	$12
Total Revenues	0	0	12	12
Expenditures:				
Current:				
Public Safety				
Personal Services	0	557	557	0
Total Expenditures	0	557	557	0
Net Change in Fund Balance	0	(557)	(545)	12
Fund Balance at Beginning of Year	934	934	934	0
Fund Balance at End of Year	$934	$377	$389	$12

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	$6,531	$8,000	$8,575	$575
Total Revenues	6,531	8,000	8,575	575
Expenditures:				
Current:				
Public Safety				
Personal Services	7,366	7,366	2,776	4,590
Materials and Supplies	144	144	0	144
Total Expenditures	7,510	7,510	2,776	4,734
Net Change in Fund Balance	(979)	490	5,799	5,309
Fund Balance at Beginning of Year	979	979	979	0
Fund Balance at End of Year	$0	$1,469	$6,778	$5,309

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Law Enforcement
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	$1,400	$1,737	$1,738	$1
Total Revenues	1,400	1,737	1,738	1
Expenditures:				
Current:				
Public Safety				
Other	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	1,400	1,737	1,738	1
Other Financing Uses:				
Transfers Out	(1,400)	(1,400)	0	1,400
Total Other Financing Uses	(1,400)	(1,400)	0	1,400
Net Change in Fund Balance	0	337	1,738	1,401
Fund Balance at Beginning of Year	3,420	3,420	3,420	0
Fund Balance at End of Year	$3,420	$3,757	$5,158	$1,401

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Indigent Drivers
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$100	$225	$225	$0
Total Revenues	100	225	225	0
Expenditures:				
Current:				
Public Safety				
Contract Services	100	100	0	100
Total Expenditures	100	100	0	100
Net Change in Fund Balance	0	125	225	100
Fund Balance at Beginning of Year	913	913	913	0
Fund Balance at End of Year	$913	$1,038	$1,138	$100

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$0	$0	$24	$24
Total Revenues	0	0	24	24
Expenditures:				
Current:				
Public Safety				
Personal Services	0	24	24	0
Contract Services	0	5,711	5,711	0
Total Expenditures	0	5,735	5,735	0
Net Change in Fund Balance	0	(5,735)	(5,711)	24
Fund Balance at Beginning of Year	702	702	702	0
Unexpended Prior Year Encumbrances	5,710	5,710	5,710	0
Fund Balance at End of Year	$6,412	$677	$701	$24

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$47,412	$37,748	$46,427	$8,679
Other	0	3,800	3,800	0
Total Revenues	47,412	41,548	50,227	8,679
Expenditures:				
Current:				
Public Safety				
Personal Services	63,215	63,215	54,600	8,615
Other	0	7,650	300	7,350
Capital Outlay	0	3,800	3,800	0
Total Expenditures	63,215	74,665	58,700	15,965
Excess of Revenues Under Expenditures	(15,803)	(33,117)	(8,473)	24,644
Other Financing Sources:				
Transfers In	15,803	15,622	15,804	182
Total Other Financing Sources	15,803	15,622	15,804	182
Net Change in Fund Balance	0	(17,495)	7,331	24,826
Fund Balance at Beginning of Year	17,495	17,495	17,495	0
Fund Balance at End of Year	$17,495	$0	$24,826	$24,826

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	$51,435	$51,435	$38,842	($12,593)
Total Revenues	51,435	51,435	38,842	(12,593)
Expenditures:				
Current:				
Public Safety				
Materials and Supplies	40,000	40,000	39,221	779
Capital Outlay	2,000	2,000	691	1,309
Total Expenditures	42,000	42,000	39,912	2,088
Net Change in Fund Balance	9,435	9,435	(1,070)	(10,505)
Fund Balance (Deficit) at Beginning of Year	(9,435)	(9,435)	(9,435)	0
Unexpended Prior Year Encumbrances	11,657	11,657	11,657	0
Fund Balance at End of Year	$11,657	$11,657	$1,152	($10,505)

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$32,800	$32,920	$33,784	$864
Total Revenues	32,800	32,920	33,784	864
Expenditures:				
Current:				
Public Safety				
Personal Services	43,333	45,304	35,414	9,890
Other	467	1,275	35	1,240
Total Expenditures	43,800	46,579	35,449	11,130
Excess of Revenues Under Expenditures	(11,000)	(13,659)	(1,665)	11,994
Other Financing Sources:				
Transfers In	11,000	10,880	10,952	72
Total Other Financing Sources	11,000	10,880	10,952	72
Net Change in Fund Balance	0	(2,779)	9,287	12,066
Fund Balance at Beginning of Year	4,554	4,554	4,554	0
Fund Balance at End of Year	$4,554	$1,775	$13,841	$12,066

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, 2002

	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				
Capital Outlay	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	150	150	150	0
Fund Balance at End of Year	$150	$150	$150	$0

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, 2002

	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	1,300	1,300	0
Total Expenditures	0	1,300	1,300	0
Net Change in Fund Balance	0	(1,300)	(1,300)	0
Fund Balance at Beginning of Year	13,715	13,715	13,715	0
Fund Balance at End of Year	$13,715	$12,415	$12,415	$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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	$1,454	$2,300	$2,450	$150
Total Revenues	1,454	2,300	2,450	150
Expenditures:				
Current:				
Public Safety				
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Net Change in Fund Balance	1,454	2,300	2,450	150
Fund Balance at Beginning of Year	2,826	2,826	2,826	0
Fund Balance at End of Year	$4,280	$5,126	$5,276	$150

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$53,345	$78,025	$78,025	$0
Total Revenues	53,345	78,025	78,025	0
Expenditures:				
Current:				
Public Safety				
Contract Services	8,000	15,433	15,433	0
Capital Outlay	8,000	15,990	15,990	0
Total Expenditures	16,000	31,423	31,423	0
Excess of Revenues Over Expenditures	37,345	46,602	46,602	0
Other Financing Uses:				
Transfers Out	37,245	(49,793)	(49,793)	0
Total Other Financing Uses	37,245	(49,793)	(49,793)	0
Net Change in Fund Balance	74,590	(3,191)	(3,191)	0
Fund Balance at Beginning of Year	3,191	3,191	3,191	0
Fund Balance at End of Year	$77,781	$0	$0	$0

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Other	$0	$635	$635	$0
Total Revenues	0	635	635	0
Expenditures:				
Current:				
Public Safety				
Other	20,000	20,000	19,900	100
Total Expenditures	20,000	20,000	19,900	100
Net Change in Fund Balance	(20,000)	(19,365)	(19,265)	100
Fund Balance at Beginning of Year	79,272	79,272	79,272	0
Fund Balance at End of Year	$59,272	$59,907	$60,007	$100

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, 2002

	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				
Capital Outlay	0	15,000	620	14,380
Total Expenditures	0	15,000	620	14,380
Net Change in Fund Balance	0	(15,000)	(620)	14,380
Fund Balance at Beginning of Year	28,586	28,586	28,586	0
Fund Balance at End of Year	$28,586	$13,586	$27,966	$14,380

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$24,939	$24,939	$24,939	$0
Other	2,771	2,771	2,771	0
Total Revenues	27,710	27,710	27,710	0
Expenditures:				
Current:				
Public Safety				
Capital Outlay	27,710	27,710	27,710	0
Total Expenditures	27,710	27,710	27,710	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$0	$0	$0	$0

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Computerization
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	$39,100	$103,249	$105,156	$1,907
Total Revenues	39,100	103,249	105,156	1,907
Expenditures:				
Current:				
General Government:				
Judicial				
Capital Outlay	53,044	117,525	108,712	8,813
Total Expenditures	53,044	117,525	108,712	8,813
Net Change in Fund Balance	(13,944)	(14,276)	(3,556)	10,720
Fund Balance at Beginning of Year	110,661	110,661	110,661	0
Unexpended Prior Year Encumbrances	1,304	1,304	1,304	0
Fund Balance at End of Year	$98,021	$97,689	$108,409	$10,720

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Property and Other Taxes	$2,750,000	$2,802,507	$2,802,507	$0
Intergovernmental	340,000	1,655,940	1,655,940	0
Other	0	17,718	17,718	0
Total Revenues	3,090,000	4,476,165	4,476,165	0
Expenditures:				
Current:				
Public Works				
Materials and Supplies	200,000	200,000	2,219	197,781
Contract Services	2,590,000	4,610,087	4,331,317	278,770
Total Expenditures	2,790,000	4,810,087	4,333,536	476,551
Excess of Revenues Over (Under) Expenditures	300,000	(333,922)	142,629	476,551
Other Financing Uses:				
Transfers Out	(300,000)	(900,000)	(900,000)	0
Total Other Financing Uses	(300,000)	(900,000)	(900,000)	0
Net Change in Fund Balance	0	(1,233,922)	(757,371)	476,551
Fund Balance at Beginning of Year	1,360,572	1,360,572	1,360,572	0
Unexpended Prior Year Encumbrances	4,018	4,018	4,018	0
Fund Balance at End of Year	$1,364,590	$130,668	$607,219	$476,551

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, 2002

	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 Works				
Contract Service	0	505,914	498,397	7,517
Other	0	27,000	3,331	23,669
Total Expenditures	0	532,914	501,728	31,186
Excess of Revenues Over (Under) Expenditures	0	(532,914)	(501,728)	31,186
Other Financing Sources:				
Transfers In	0	446,097	446,097	0
Total Other Financing Sources	0	446,097	446,097	0
Net Change in Fund Balance	0	(86,817)	(55,631)	31,186
Fund Balance at Beginning of Year	143,311	143,311	143,311	0
Unexpended Prior Year Encumbrances	34,793	34,793	34,793	0
Fund Balance at End of Year	$178,104	$91,287	$122,473	$31,186

Geauga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$0	$40,148	$40,148	$0
Interest	521,000	15,830	16,019	189
Other	1,750,000	14,300	14,300	0
Total Revenues	2,271,000	70,278	70,467	189
Expenditures:				
Current:				
Public Works				
Contract Services	2,056,000	1,323,013	1,055,513	267,500
Other	159,000	1,000	0	1,000
Capital Outlay	3,741,000	520,000	14,278	505,722
Total Expenditures	5,956,000	1,844,013	1,069,791	774,222
Excess of Revenues Under Expenditures	(3,685,000)	(1,773,735)	(999,324)	774,411
Other Financing Sources:				
Transfers In	575,000	1,247,837	1,247,837	0
Notes Issued	3,200,000	0	0	0
Advances In	0	368,577	507,711	139,134
Total Other Financing Sources	3,775,000	1,616,414	1,755,548	139,134
Net Change in Fund Balance	90,000	(157,321)	756,224	913,545
Fund Balance at Beginning of Year	1,005,471	1,005,471	1,005,471	0
Unexpended Prior Year Encumbrances	24,557	24,557	24,557	0
Fund Balance at End of Year	$1,120,028	$872,707	$1,786,252	$913,545

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$2,000	$4,900	$5,398	$498
Other	0	4,400	4,475	75
Total Revenues	2,000	9,300	9,873	573
Expenditures:				
Current:				
Public Works				
Capital Outlay	0	0	0	0
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	2,000	9,300	9,873	573
Other Financing Uses:				
Transfers Out	(20,000)	(100,000)	(88,303)	11,697
Total Other Financing Uses	(20,000)	(100,000)	(88,303)	11,697
Net Change in Fund Balance	(18,000)	(90,700)	(78,430)	12,270
Fund Balance at Beginning of Year	205,924	205,924	205,924	0
Fund Balance at End of Year	$187,924	$115,224	$127,494	$12,270

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$1,182,000	$413,309	$443,832	$30,523
Total Revenues	1,182,000	413,309	443,832	30,523
Expenditures:				
Current:				
Public Works				
Capital Outlay	1,182,000	560,973	546,643	14,330
Total Expenditures	1,182,000	560,973	546,643	14,330
Excess of Revenues Over (Under) Expenditures	0	(147,664)	(102,811)	44,853
Other Financing Sources:				
Transfers In	0	110,000	110,000	0
Total Other Financing Sources	0	110,000	110,000	0
Net Change in Fund Balance	0	(37,664)	7,189	(44,853)
Fund Balance at Beginning of Year	37,664	37,664	37,664	0
Fund Balance at End of Year	$37,664	$0	$44,853	($44,853)

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$0	$24,495	$24,495	$0
Interest Income	0	144	188	44
Other	0	0	5,952	5,952
Total Revenues	0	24,639	30,635	5,996
Expenditures:				
Current:				
Human Services				
Capital Outlay	0	30,550	0	30,550
Total Expenditures	0	30,550	0	30,550
Excess of Revenues Over (Under) Expenditures	0	(5,911)	30,635	36,546
Other Financing Sources:				
Transfers In	0	5,952	0	(5,952)
Total Other Financing Sources	0	5,952	0	(5,952)
Net Change in Fund Balance	0	41	30,635	30,594
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	$0	$41	$30,635	$30,594

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, 2002

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	$1,340,000	$1,222,821	$1,024,993	($197,828)
Total Revenues	1,340,000	1,222,821	1,024,993	(197,828)
Expenditures:				
Current:				
Human Services				
Capital Outlay	914,500	950,316	947,327	2,989
Total Expenditures	914,500	950,316	947,327	2,989
Excess of Revenues Over Expenditures	425,500	272,505	77,666	(194,839)
Other Financing Sources:				
Transfers In	0	42,900	42,900	0
Total Other Financing Sources	0	42,900	42,900	0
Net Change in Fund Balance	425,500	315,405	120,566	(194,839)
Fund Balance (Deficit) at Beginning of Year	(315,405)	(315,405)	(315,405)	0
Unexpended Prior Year Encumbrances	193,696	193,696	193,696	0
Fund Balance (Deficit) at End of Year	$303,791	$193,696	($1,143)	($194,839)

Statistical Section

The following statistical tables reflect social and economic data, fiancial trends and fiscal capacity of the County.

Geauga County

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

	2002	2001	2000	1999
Revenues				
Property and Other Taxes (2)	$19,189,311	$16,689,260	$16,262,625	$14,186,347
Sales Tax (2)	4,378,012	4,025,918	4,109,130	3,843,060
Permissive Motor Vehicle License Tax (2)	492,674	484,016	478,985	468,851
Charges for Services	6,587,174	6,373,972	4,951,257	5,413,741
Licenses and Permits	168,293	170,066	159,198	150,930
Fines and Forfeitures	226,850	231,875	282,765	346,464
Intergovernmental	28,331,640	28,235,763	30,257,844	28,539,856
Special Assessments	220,454	380,284	275,305	271,092
Interest	1,573,798	2,529,378	3,081,254	1,835,996
Rentals (3)	65,129	80,781	69,171	84,225
Contributions/Donations	114,214	125,592	97,551	22,930
Other	1,505,663	1,728,919	1,296,602	1,911,254
Total Revenues	$62,853,212	$61,055,824	$61,321,687	$57,074,746
Expenditures				
General Government:				
Legislative and Executive	6,701,273	$6,980,654	$6,183,233	$5,919,967
Judicial	2,866,706	2,695,215	2,587,992	2,195,569
Public Safety	8,683,974	8,478,404	7,940,634	7,380,688
Public Works	6,260,869	5,062,520	6,760,006	4,884,898
Health	5,227,754	4,926,533	4,510,113	3,899,097
Human Services	24,809,358	24,134,990	22,650,099	21,353,674
Economic Development and Assistance	31,003	31,412	209,468	103,184
Other	1,354,015	924,770	799,461	886,741
Intergovernmental	652,607	673,881	546,176	572,542
Capital Outlay	7,173,952	4,910,253	7,042,511	8,031,969
Debt Service	2,421,843	2,712,407	3,128,509	3,230,309
Total	$66,183,354	$61,531,039	$62,358,202	$58,458,638

Governmental Activities are not presented on a full accrual basis due to only one year of data

(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

1998	1997	1996	1995	1994	1993
$13,781,903	$13,119,441	$12,834,462	$11,025,961	$10,410,935	$12,910,973
3,933,816	4,904,169	4,530,718	4,177,791	3,846,996	N/A
463,209	449,820	451,621	498,054	459,376	N/A
4,852,892	5,519,473	5,249,498	4,840,239	4,735,941	4,547,381
143,895	163,541	160,904	139,895	112,362	94,585
308,915	281,292	244,554	232,518	215,959	241,686
24,734,253	22,191,086	20,528,742	20,291,837	18,249,229	19,195,566
386,748	301,340	302,541	125,502	146,699	116,522
1,948,958	1,750,724	1,808,837	1,372,458	1,213,513	902,927
171,004	151,695	162,833	83,506	N/A	N/A
77,503	78,313	63,572	16,610	100,965	11,717
1,792,154	977,451	1,428,127	961,341	784,804	750,099
$52,595,250	$49,888,345	$47,766,409	$43,765,712	$40,276,779	$38,771,456
$5,772,722	$5,567,385	$5,093,402	$4,645,253	$4,541,025	$4,625,553
2,103,263	1,952,803	1,700,007	1,710,873	1,445,148	1,472,012
6,666,452	6,717,746	5,830,178	5,332,006	5,114,097	4,323,230
4,719,753	4,405,334	4,414,299	4,495,452	4,518,995	4,546,873
3,702,535	3,504,315	2,846,761	2,663,208	2,476,284	2,354,067
18,450,583	17,125,755	16,187,239	14,609,293	13,392,303	12,930,344
5,009	9,136	1,029	1,107	38,121	77,616
1,156,166	655,638	674,510	539,587	592,188	519,747
2,688,601	480,371	557,702	422,287	394,719	253,664
7,756,495	5,344,373	4,850,660	7,084,161	5,800,898	7,349,926
1,272,117	1,682,277	1,965,343	1,824,009	1,840,409	1,579,170
$54,293,696	$47,445,133	$44,121,130	$43,327,236	$40,154,187	$40,032,202

Geauga County, Ohio

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected	Total Tax Collected	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (3)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
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
1993	8,128,458	7,926,973	98	229,456	8,156,429	100	212,842	2.6

(1) Does not include General Health District or Park District levies, special districts that are not part of the County entity for reporting purposes.

(2) Does not include state reimbursements for homestead and rollback exemptions.

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

Source: Geauga County Auditor

Geauga County, Ohio

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

Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected	Total Tax Collected
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
1993	818,673	721,118	20,413	741,531

Source: Geauga County Auditor

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

	Real Property		Personal Property		Public Utility Property		Totals		
Year	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
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
1993	1,110,340,310	3,172,400,886	94,807,055	379,228,220	105,366,770	119,734,966	1,310,514,135	3,671,364,072	36

(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, 24 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	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
General Fund	$2.00	$2.00	$2.00	$2.00	$2.00	$2.00	$2.20	$2.20	$2.20	$2.20
Mental Retardation	3.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Children's Services	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Road and Bridge	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Bond Retirement	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Mental Health	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Senior Citizens	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Total Rate	10.50	9.50	9.50	9.50	9.50	9.50	9.70	9.70	8.70	8.70
School Districts within the County										
Berkshire L.S.D.	52.30	52.30	52.30	52.30	52.70	52.90	53.20	53.20	53.20	53.80
Cardinal L.S.D.	55.60	55.60	55.60	52.10	52.60	52.70	53.00	53.00	53.00	53.40
Chardon L.S.D.	64.88	64.88	60.10	60.10	60.10	60.10	60.10	60.10	54.30	55.00
Kenston L.S.D.	75.80	75.80	75.80	75.80	76.80	68.90	69.90	69.90	70.00	70.40
Ledgemont L.S.D.	60.50	60.50	60.50	65.05	65.05	55.20	55.70	55.70	55.70	65.30
Newbury L.S.D.	55.31	55.31	55.31	56.50	56.50	56.70	57.80	57.80	57.80	62.55
West Geauga L.S.D.	50.77	50.77	53.24	50.30	50.30	50.30	50.65	50.65	50.65	47.70
Overlapping School Districts										
Chagrin Falls E.V.S.D.	92.30	92.30	92.80	88.00	88.30	83.90	83.90	83.90	83.90	76.70
Painesville L.S.D.	52.30	52.30	52.51	53.03	53.03	53.60	51.92	51.92	52.06	50.69
Kirtland L.S.D.	67.68	67.68	69.52	66.19	66.19	67.54	68.12	68.12	68.57	69.85
Madison L.S.D.	56.02	56.02	57.23	56.87	56.87	56.92	57.09	57.09	57.24	58.98
Mentor E.V.S.D.	66.84	66.84	66.87	67.21	67.21	67.45	62.95	62.95	62.95	63.24
Joint Vocational Schools										
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
Townships										
Auburn	11.17	11.17	11.17	11.17	11.17	11.17	8.50	8.50	9.50	9.50
Bainbridge	22.50	22.50	22.50	22.50	21.50	21.50	21.60	21.60	20.10	20.10
Burton	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10

Geauga County, Ohio

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

Townships (Continued)	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Chardon	$8.70	$8.70	$8.70	$7.70	$7.70	$7.70	$7.70	$7.70	$7.70	$7.70
Chester	17.40	17.40	17.40	17.00	17.00	17.00	17.60	17.60	17.60	17.30
Claridon	9.40	9.40	9.40	9.40	9.40	9.40	9.40	9.40	7.40	7.90
Hambden	11.80	11.80	12.20	12.20	12.20	12.20	11.20	11.20	11.20	11.20
Huntsburg	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Middlefield	7.10	7.10	7.10	7.10	7.10	7.15	4.65	4.65	6.15	10.85
Montville	10.70	10.70	10.70	10.70	10.70	8.20	8.20	8.20	8.20	8.20
Munson	13.25	13.25	11.50	11.50	11.50	11.50	11.50	11.50	11.50	12.10
Newbury	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.30
Parkman	9.10	9.10	8.60	8.60	8.60	8.60	8.60	8.60	9.20	9.20
Russell	20.15	20.15	20.15	20.15	20.15	20.15	19.95	19.95	19.95	19.05
Thompson	11.75	11.75	11.75	11.75	11.75	12.25	10.75	10.75	10.75	10.25
Troy	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	14.80
Cities										
Chardon	11.00	11.00	11.00	11.00	11.00	9.20	9.20	9.20	9.20	9.20
Villages										
Aquilla	9.90	9.90	9.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Burton	8.75	8.75	7.25	7.25	6.25	4.00	6.00	6.00	5.00	6.00
Middlefield	7.95	7.95	7.95	7.95	7.95	6.50	6.50	6.50	6.50	8.00
South Russell	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	11.90	11.90
Overlapping Villages										
Hunting Valley	5.10	5.10	6.10	8.10	7.10	7.10	7.10	7.10	7.10	11.90
Other Units										
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	2.95	2.95	2.95	2.95	2.95	2.95	1.30	1.30
Geauga County Health District	0.20	0.20	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20
Other Overlapping Units										
Mentor Public Library	0.63	0.63	0.63	0.63	0.50	0.50	0.50	0.50	0.50	0.50

Geauga County, Ohio

Special Assessments Billed and Collected
Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected (1)	Percent Collected	Outstanding Delinquent
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
1993	165,177	116,522	70.5	48,655

(1) Includes special assessments for repayment of debt.

Geauga County, Ohio

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

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
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
1993	83,241	(2) 1,310,514,135	4,122,662	398,951	3,723,711	0.2841	44.73

(1) Includes only General Obligation Bonded Debt payable from property tax.
(2) Estimated figure from the US Census Bureau.

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin
December 31, 2002

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, 2002	$2,369,803,550	$2,369,803,550
Debt Limitation	57,745,089	23,698,036
Total Outstanding Debt:		
Bonds:		
Revenue	166,000	166,000
General Obligation	1,320,000	1,320,000
Special Assessments	4,096,573	4,096,573
OWDA Loans	8,384,537	8,384,537
Notes	3,475,000	3,475,000
OPWC Loan	446,250	446,250
Total	17,888,360	17,888,360
Exemptions:		
Self-supporting Debt	9,090,787	9,090,787
Special Assessments	4,096,573	4,096,573
OPWC Loan	446,250	446,250
Debt Service Fund Balance	545,823	545,823
Total	14,179,433	14,179,433
Net Debt	3,708,927	3,708,927
Total Legal Debt Margin	$54,036,163	$19,989,110
(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	51,745,089
	$57,745,089

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

Geauga County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2002

Political Subdivision	General Obligation Bonded Debt		Percent Applicable To County (2)	Amount Applicable To Geauga County
The County	$1,060,000	(1)	100.00%	$1,060,000
All Cities wholly within County	3,830,000		100.00	3,830,000
All Townships wholly within County	3,131,754		100.00	3,131,754
All Villages wholly within County	2,800,000		100.00	2,800,000
All School Districts (S.D.) wholly within County	68,260,000		100.00	68,260,000
Cardinal Local S.D.	12,239,929		99.19	12,140,786
Chagrin Falls Exempted Village Local S.D.	22,310,000		35.81	7,989,211
Kirtland Local S.D.	1,510,000		0.67	10,117
Ledgemont Local S.D.	165,000		99.85	164,753
Madison Local S.D.	9,099,997		0.32	29,120
Mentor Exempted Village Local S.D.	13,204,919		0.21	27,730
Painesville Township Local S.D.	8,175,000		0.51	41,693
Hunting Valley Village	4,950,000		13.44	665,280
Total Overlapping	139,914,845			89,328,689
Total Applicable to Geauga County	$150,736,599			$100,150,443

(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 2002 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
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	1.71
1995	413,831		228,273	642,104	43,327,236	1.48
1994	393,831		252,444	646,275	40,154,187	1.61
1993	398,831		292,964	838,695	40,032,202	2.10

(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	
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
1993	2,360,374	2,337,091	23,283	3,000	10,400	13,400	1.74

(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) Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits	Real Property Value (3) Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
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
1993	22,021,240	1,799,740	23,820,980	184,462,000	956,428,250	126,136,530	80,980,400

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

(2) Represents the 2001 tax year 2002 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, 2002

Taxpayers	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Cleveland Electric Illuminating	Electric Utility	$709,480	$39,138,960	$39,848,440	1.7%
Funtime, Inc.	Amusement Park	10,058,900	14,945,130	25,004,030	1.1
Kraftmaid, Inc.	Manufacturer	5,984,380	11,459,000	21,773,700	0.9
Alltel Telephone Company (Western Reserve Telephone)	Telephone Utility	319,730	12,989,260	13,308,990	0.6
Bainbridge Land Development, LLC	Developer	12,239,730	0	12,239,730	0.5
Great Lakes Cheese	Manufacturer	3,867,190	7,307,840	11,175,030	0.5
Duramax Inc. (Johnson Rubber)	Manufacturer	1,780,620	7,067,830	8,848,450	0.4
Polyone Corp (M.A. Hanna)	Manufacturer	1,138,920	6,177,180	7,316,100	0.3
American Transmission Systems Inc.	Electric Utility	0	6,497,870	6,497,870	0.3
Myers Industries, Inc.	Manufacturer	0	6,954,150	6,954,150	0.3
Totals		$36,098,950	$112,537,220	$152,966,490	

Note: The assessed valuations are for the 2002 collection year.
Source: Geauga County Auditor

Geauga County, Ohio

Twelve Largest Employers
December 31, 2002

Employer	Nature of Business	Number of Employees	Established Date
Six Flags, Inc.	Amusement Park (a)	4,389	1890
Kraftmaid, Inc.	Manufacturer	3,170	1969
Geauga County	Government	1,047	1806
Duramax, Inc.	Manufacturer	800	1895
University Hospital (Geauga Hospital)	Hospital	623	1936
Great Lakes Cheese	Cheese Packager	457	1958
Kinetico Inc.	Manufacturer	338	1970
Poly One Corporation	Manufacturer	260	1957
Mercury Plastics	Manufacturer	230	1965
Carlisle Engineered Products	Manufacturer	215	1944
Dillon Products, Inc.	Manufacturer	211	1984
Bicron	Manufacturer	192	1969

(a) Includes seasonal employees

Sources:
Geauga County Records, and Individual Employers.

Geauga County, Ohio

Miscellaneous Statistics

Date of Incorporation	1806
561 Largest Populated County in the United States	(3,141 counties in U.S.)
30th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404

Number of Political Subdivisions Located in the County

Municipalities	5
Townships	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 2002 (2)

Number of Registered Voters	57,056
Number of Voters, Last General Election	33,088
Percentage of Registered Voters Voting	58.0%

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)	
2002	4.30
2001	3.70
2000	3.00
1999	3.20
1998	3.00
1997	3.50
1996	3.60
1995	3.80
1994	3.80
1993	5.10

Employment - 2000 Annual Averages (1)	
Total Civilian Labor Force	49,300
Total Employed	47,400
Total Unemployed	1,800
Unemployment Rate	3.70%

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

Year	Population (2)	Total Public School Enrollment (3)
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
1993	83,241	11,986

* 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%

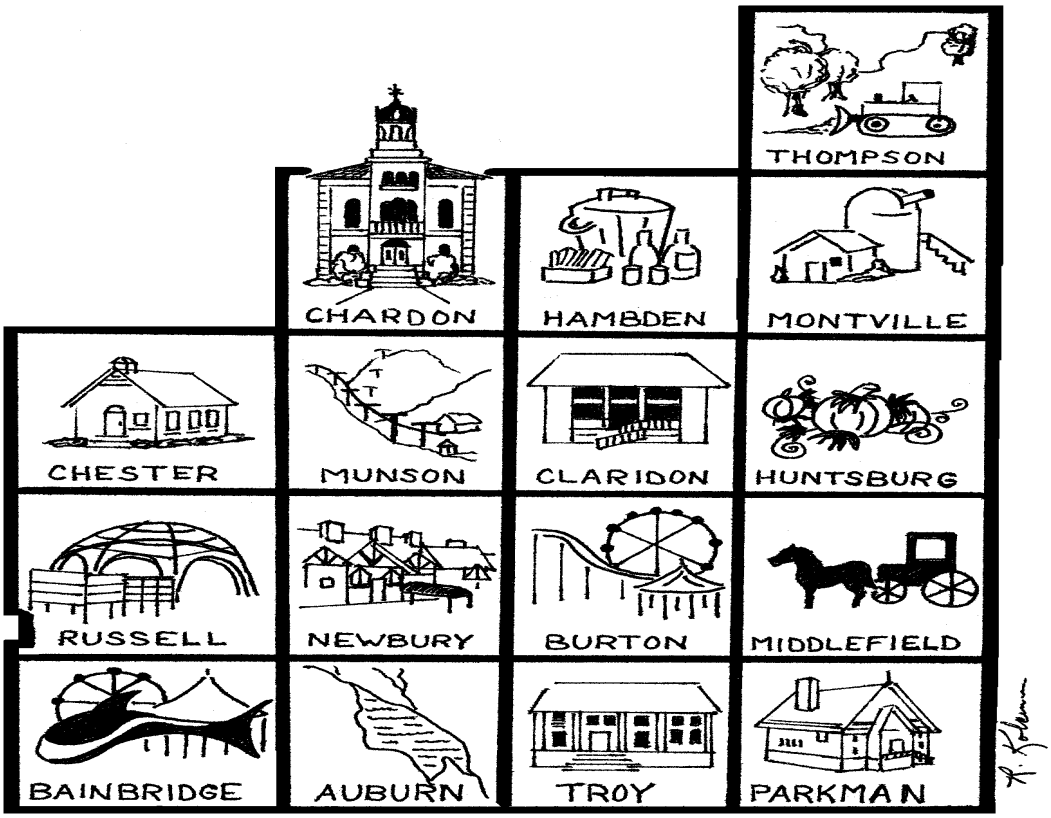
Per Capita Income (2)	1985	1987	1989
	$12,481	$13,594	$17,587

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

Geauga County, Ohio

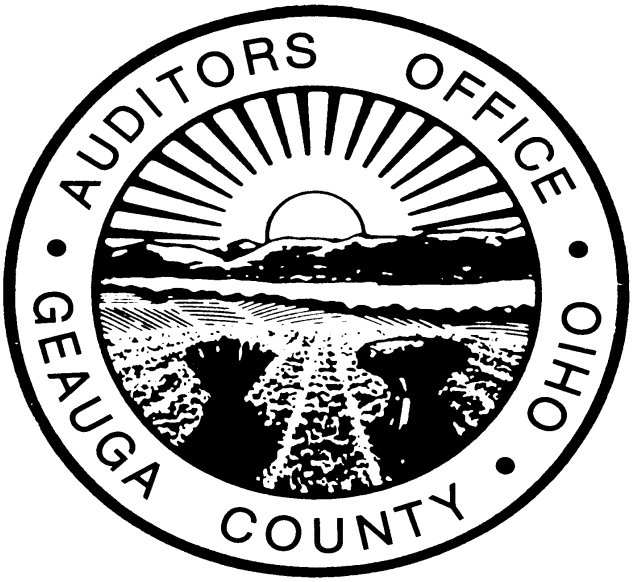
Townships and Villages within the County

	Date Established	Population (2000)		Date Established	Population (2000)
Thompson Township	1817	2,383	Middlefield Township	1817	4,418
Chardon Township *	1816	4,763	Middlefield Village	1901	2,233
Chardon Village	1851	5,156	Bainbridge Township	1817	10,916
Hambden Township	1811	4,024	Auburn Township	1827	5,158
Montville Township	1822	1,984	Troy Township	1820	2,567
Chester Township	1816	10,968	Parkman Township	1817	3,546
Munson Township	1821	6,450	Aquilla Village	1880	372
Claridon Township	1817	2,801	(within Claridon Township)		
Huntsburg Township	1821	3,297			
Russell Township	1827	5,674	* Chardon Village became a City in May 2001.		
South Russell Village	1923	4,022			
Newbury Township	1817	5,805	Sources: Geauga County Archives		
Burton Township	1806	2,908	2000 U.S. Census		
Burton Village	1895	1,450			



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


AUDITORS OFFICE
GEAUGA COUNTY OHIO