



**Auditor of State  
Betty Montgomery**



**MEDINA COUNTY**  
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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Medina County  
144 North Broadway Street  
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2005. 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 the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 20, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 20, 2005, we reported other matters related to noncompliance we deemed immaterial.

Medina County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

**Betty Montgomery**  
Auditor of State

June 20, 2005



**Auditor of State  
Betty Montgomery**

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

Medina County  
144 North Broadway Street  
Medina, Ohio 44256

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each major federal program for the year ended December 31, 2004. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Medina County, complied, in all material respects, with the requirements referred to above that apply to each major federal program for the year ended December 31, 2004.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### **Federal Awards Receipts and Expenditures Schedule**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, as of and for the year ended December 31, 2004, and have issued our report thereon dated June 20, 2005. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information 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 intend this report solely for the information and use of management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

June 20, 2005



**MEDINA COUNTY**  
**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<b><u>GENERAL SERVICES ADMINISTRATION</u></b>						
<i>Passed through the Secretary of State:</i>						
Election Reform Payments	04-SOS-HAVA-52	39.011	\$85,186			
<b>Total General Services Administration</b>			85,186			
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/State's Program	B-W-03-048-1 B-F-02-047-1 B-F-03-048-1	14.228	414,000 21,400 208,030		\$437,685 15,103 217,005	
<b>Total Community Development Block Grants/ State's Program</b>			643,430		669,793	
<b>Total U.S. Department of Housing and Urban Development</b>			643,430		669,793	
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>						
<i>Passed through the Ohio Office of Attorney General:</i>						
Crime Victim Assistance	03-VAG-ENE-035 04-VAG-ENE-035 05-VAG-ENE-035	16.575	48,854 13,546 62,400		14,355 40,048 11,633	
<b>Total Crime Victim Assistance</b>					66,036	
<i>Passed through the Ohio Office of Criminal Justice Services:</i>						
Byrne Formula Grant Program - Visitation & Safe Exchange	2003-DG-D02-7146	16.579	11,399		8,183	
Byrne Formula Grant Program - PSN Ride Along	2004-PS-PSN-334		5,100		25,363	
Byrne Formula Grant Program - Drug Task Force Expansion	02-DG-A01-7088 03-DG-A01-7088		10,593 60,267		2,316 63,494	
<b>Total Byrne Formula Grant Program</b>			87,359		99,356	
<b>Total U.S. Department of Justice</b>			149,759		165,392	
<b><u>U.S. DEPARTMENT OF LABOR</u></b>						
<i>Passed through the Ohio Department of Jobs and Family Services:</i>						
Workforce Investment Act Cluster: Workforce Investment Act (WIA)						
WIA - Adult	Not Available	17.258	170,910		220,610	
WIA - Adult Administration			19,234		18,349	
<b>Total WIA - Adult</b>			190,144		238,959	
WIA - Youth	Not Available	17.259	257,677		251,132	
WIA - Youth Administration			51,530		50,523	
<b>Total WIA -Youth</b>			309,207		301,655	
WIA - Dislocated Workers	Not Available	17.260	199,258		182,933	
WIA - Dislocated Workers Administrative			18,270		18,203	
<b>Total WIA -Dislocated Workers</b>			217,528		201,136	
<b>Total Workforce Investment Act Cluster</b>			716,879		741,750	
<b>Total U.S. Department of Labor</b>			716,879		741,750	
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Passed through the Ohio Department of Education:</i>						
Child Nutrition Cluster: Food Donation	066134 04-PU00	10.550		\$7,708		\$10,807
Food Stamps	Not Available	10.551			500	
National School Lunch Program	066134	10.555	20,502		19,776	
School Breakfast Program	Not Available	10.553	11,713		11,118	
<b>Total U.S. Department of Agriculture - Child Nutrition Cluster</b>			32,215	7,708	31,394	10,807
<i>Passed through Ohio Department of Aging:</i>						
Nutrition Services Incentive	Not Available	10.570	31,258		31,258	
<b>Total U.S. Department of Agriculture</b>			63,473	7,708	62,652	10,807
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>						
<i>Passed through the Ohio Department of Public Safety:</i>						
Formula Grants for Other Than Urbanized Areas	Not Available	20.509	458,791		671,795	
State and Community Highway Safety	52156COM	20.600	32,574		19,978	
<b>Total U.S. Department of Transportation</b>			491,365		691,773	

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Preschool Grants	066134 PG-S104P	84.173	25,964		31,663	
	066134 PG-S105P		6,091			
Total Special Education - Preschool Grants			32,055		31,663	
Special Education - Grants to States	066134 6B-SF-04P	84.027	39,774		48,504	
	066134 6B-SF-05P		3,950			
Total Special Education - Grants to States			43,724		48,504	
Total Special Education Cluster			75,779		80,167	
State Grants for Innovative Programs	066134 C2-S1-04P	84.298	1,484		1,659	
	066134 C2-S1-05P		31			
Total State Grants for Innovative Programs			1,515		1,659	
<b>Total U.S. Department of Education</b>			77,294		81,826	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<i>Passed through the Ohio Department of Aging</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	58,644		73,476	
Special Programs for the Aging - Title III, Part C - Nutrition Services	Not Available	93.045	203,393		207,371	
Total Aging Cluster			262,037		280,847	
National Family Caregiver Support	Not Available	93.052	3,937		3,548	
<i>Passed through Ohio Department of Job and Family Services:</i>						
Job Opportunities for Low Income Individuals	Not Available	93.593	232,779		198,618	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	67,975		45,446	
Social Services Block Grant	Not Available	93.667	92,929		81,702	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	107,428		156,944	
Total Social Services Block Grant			200,357		238,646	
State Children's Insurance Program	Not Available	93.767	1,976		1,976	
Medical Assistance Program	Not Available	93.778	1,351,256		1,351,256	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	1,163,687		1,024,076	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	78,709		75,178	
Total Medical Assistance Program			2,593,652		2,450,510	
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	542,821		415,267	
<b>Total U.S. Department of Health and Human Services</b>			3,905,534		3,634,858	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>						
<i>Passed through the Ohio Department of Public Safety:</i>						
Public Assistance Grants-County Engineer	103-05489-00	97.036	41,695		41,695	
Public Assistance Grants-Sanitary Engineer			10,521			
Total Public Assistance Grants			52,216		41,695	
<b>Total U.S. Department of Homeland Security</b>			52,216		41,695	
Totals			<u>\$6,185,136</u>	<u>\$7,708</u>	<u>\$6,089,739</u>	<u>\$10,807</u>

The accompanying notes to this Federal Awards Receipts and Expenditures Schedule are an integral part of this statement.

**MEDINA COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2004**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Department of Jobs and Family Services Workforce Investment Act which are presented on an accrual basis.

**NOTE B - SUBRECIPIENTS**

The County passes-through certain Federal assistance received from Ohio Department of Mental Health to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - CHILD NUTRITION CLUSTER**

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair market value of the commodities received.

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property and by other guarantees. At December 31, 2004, the gross amount of loans outstanding under this program was \$4,749. There are no delinquent amounts due.

**NOTE E - MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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**MEDINA COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2004**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster, CFDA 17.258, 17.259 & 17.260 Medical Assistance Program, CFDA 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

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

None



# **Medina County, Ohio**

## **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2004*

Michael E. Kovack  
Medina County Auditor

Prepared by The Medina County Auditor's Office:

Anna Wagar  
Director of Financial Reporting





**Medina County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2004*  
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## **Introductory Section**





# Medina County Auditor

**MICHAEL E. KOVACK**

144 North Broadway St. Medina, Ohio 44256

June 20, 2005

To the Citizens of Medina County  
and to The Board of County Commissioners:  
the Honorable Sharon A. Ray,  
the, Honorable Patricia G. Geissman, and  
the Honorable Stephen D. Hambley,

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2004. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. 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 divided into three sections: the Introductory Section, the Financial Section, and the Statistical Section.

1. The Introductory Section includes the table of contents, this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the organizational chart of the County.
2. 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 non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends, and fiscal capacity of the County.

## Reporting Entity

The County has reviewed its reporting entity definition in order to insure compliance conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." For financial reporting purposes, management has considered all funds that comprise the primary government and all agencies, boards and organizations for which the County is financially accountable and its potential component units. The County is financially accountable for an organization if the organization is fiscally dependent on the County or if the County appoints a majority of the organization's governing board and (1) is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the County. The ability to

impose its will on the organization exists if the County can either remove members of the governing board at will, modify or approve the organization's budget, modify or approve rates or fees, modify or overrule decisions of the organization's governing body, or appoint, hire, reassign or dismiss persons responsible for management of the organization's day-to-day activities. A financial benefit exists if the County is legally entitled to or can otherwise access the organization's assets. A financial burden exists if the County is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization, or if the County is obligated in some manner for the debt of the organization. The County has no component units.

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, 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 administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares 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, 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. He is, by state law, Secretary of the County Board of Revision and the County Budget Commission, and the Administrator and Supervisor of the County Data Processing Board.

State law requires the Treasurer to collect certain locally assessed taxes. 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 all local governments throughout the County. Other elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, two Common Pleas Judges, the Domestic Relations Judge, the Probate and Juvenile Court Judge, and the County Coroner.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, water and sewer services, and solid waste management. A Court of Appeals situated in Summit County serves Medina County. For financial reporting purposes, the County (the primary government) includes all agencies, departments and organizations that are not legally separate from the County. The Medina County Alcohol, Drug Addiction, and Mental Health Services Board and the Medina County Board of Mental Retardation and Developmental Disabilities are included as part of the primary government.



The County serves as fiscal agent for the following organizations which are included as agency funds in this report:

*Medina County General Health District  
Medina County Soil and Water Conservation District  
Local Emergency Planning Commission  
Medina County Park District  
Medina County Family First Council*

The following organizations have been excluded from the reporting entity because they are not fiscally dependent on the County and the County is not financially accountable for them:

*Medina County Educational Service Center  
Medina County Historical Society  
Medina County Law Library  
Medina County Agricultural Society  
Medina and Wadsworth Municipal Courts*

A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

## **Economic Condition and Outlook**

Once you have visited Medina County, you will find it is a community rich in traditions and history, and the kind of area you can move to, become a part of, and stay for a lifetime. One of the many questions residents of Medina County may be asking themselves, responding to our changing County is, "Where have we been and where are we going?"

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. After the 2000 Census was completed, the population of the County was 151,095. In 2004, the population grew to 162,906. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina is the fastest growing County in northeast Ohio and the fifth fastest growing County of Ohio's eighty-eight counties. It is the second wealthiest County in the State. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced work-force and cooperative business environment. With our current "wave" of new growth (23.49 percent from 1990 per the 2000 Census) specifically in the residential sector, we are seeing increased pressures on the County, townships, cities, and villages.

The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Currently, approximately 58 percent of taxes are paid by residential/agricultural owners and 42 percent of taxes are paid by industries.

Medina County is fortunate to have an Office of Economic Development which aggressively acts to ensure a positive and supportive economic outlook in the County. In conjunction with County and local government and business leaders throughout the County, the Economic Development Office is constantly addressing the issue of growth and the demands it places upon the County services and infrastructure.

Medina County has been successful in attracting industry to the area to help pay for the education and service requirements of our expanding population. The objective of economic development is "Quality jobs for quality people in quality industries." Medina County has been very successful in meeting that objective.

## Major Initiatives

**Current Projects:** As design work continues on the construction of a University of Akron satellite campus on County-owned property in Lafayette Township, the Board of County Commissioners is finalizing plans for the development of a “University Technology Park” on an adjacent 70-acre parcel of County land. This project, jointly sponsored by the Medina County Transportation Improvement District and the Medina County Port Authority, will allow for the location of companies in a corporate park setting that will result in the expansion of employment opportunities for Medina County residents. Infrastructure improvements, including construction of roads, water and sewer lines, and other utilities will commence by June, 2005 and should be completed by the end of the calendar year.

Additional economic development efforts have been successfully made in the application and award of federal grant funding to enable the County’s Workforce Development Office to develop vocational training programs for the mutual benefit of job-seekers and potential employers. Specifically, federal funding in the amount of \$665,000 has been awarded to Medina County to initiate two programs, “Building Careers in the Building Trades” and “Building Careers in the Healthcare Industry”. These program initiatives are in response to increasing demand by local companies for skilled trade workers and healthcare professionals. The Workforce Development Office will coordinate program efforts with school districts, local building contractors and construction companies, hospitals and healthcare service providers to ensure a successful endeavor.

The Board of County Commissioners has also recently cooperated with various social and human service agencies in efforts to implement a County-wide 2-1-1 information line. This project is intended to provide residents with twenty-four hour, 365 day access to Medina County’s human care system by calling one telephone number, and acting as a guide to assist residents through the often complicated network of service providers.

**Future Projects:** The Board of County Commissioners has begun preliminary discussions with the judges of the Common Pleas and Juvenile/Probate Courts regarding the current and future space needs of the courts. Based upon increasing population and court caseloads, it appears that an expansion to the County’s Courthouse complex will be a necessary component of capital improvement planning over the next several years in order to meet staffing and public requirements. While no specific timeframe has been established for the project, it is envisioned that further studies in 2005 will be conducted to determine square footage needs of the various courts over the ensuing decades.

In recognition of ever increasing costs, the Medina County Housing Network was recently established to assist public, private, and non-profit organizations in the planning, coordination and development of attainable housing options for at-risk persons and families. It is anticipated that this group will be actively seeking funding in the immediate future, from such sources as the Ohio Housing Trust, to plan as well as obtain/construct additional, affordable housing units within Medina County. The strategy to improve housing opportunities will also entail a careful analysis of housing needs for low and moderate income families, and identification of infrastructure deficiencies and the people at risk of losing their homes.

During 2005 and 2006, the Medina County Sanitary Engineering Department will commence or complete water improvement projects totaling approximately \$80 million. These projects include the construction of a new water tower and service lines in Hinckley Township to meet new demand. Ten miles of water line will additionally be constructed in and around Chatham Township in an effort to expand service to the County’s western sector. Also included will be the development of an existing water well system in the southern portion of the County into an integral addition to the County’s overall water system. Treatment systems and service lines will be constructed and installed to dependably provide water to the areas of Westfield Center Village and Seville Village. Financing for these projects will be available through the Ohio Water Development Authority; system user fees will provide the source of repayment for all construction loans.

## **Department Focus: The Medina County Auditor's Office**

**Department Focus.** Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of over \$602,000,000 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursements and funds available.

**Real Estate.** The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 78,000 parcels of real estate in the County every six years.

**Areas of Responsibility.** Auditor Kovack's Office handles a variety of responsibilities vital to the healthy operation of the County. These responsibilities include:

- \* Tax Settlements
- \* Presentation of the annual tax budgets of the 48 districts in the County
- \* Weights and Measures accuracy

**Eligibility for Tax Reductions.** Auditor Kovack determines the eligibility of homeowners for various tax reductions under the Homestead Exemption Act, Current Agricultural Use Value, Forestry and other tax reduction programs. The Auditor's Office makes every effort to keep the residents of the County apprised of the tax reduction programs available.

**Boards.** The Auditor is a voting member of the Budget Commission which is responsible for reviewing and approving the budget for the County, cities, villages, townships and schools. He is a voting member of the Board of Revision which reviews taxpayers' requests for revaluation of real estate. He also serves as the Secretary on the Data Processing Board. This Board oversees the operations of the County Data Center.

## **Financial Information**

**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 of control for capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, increases assurance that the financial information generated is both accurate and reliable.

**Budgetary Control:** The Board of County Commissioners adopts a temporary appropriation measure for the County in early January. A permanent appropriation measure is ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. The legal level of budgetary control is at the object level within a department and fund. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchase from a certain account. Additional information on the County's budgetary accounting can be found in Note 2(E) to the Basic Financial Statements.

**Financial Condition:** This is the third 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 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 many 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 reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

**Statements 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 reporting model, management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County finances for 2004.

***Cash Management:***

The County pools its cash to simplify cash management. All idle monies are invested and interest is allocated to the general fund and other qualifying funds as prescribed by Ohio Law. The County invests in certificates of deposit and repurchase agreements which vary in length from one to one hundred eighty-three days. The County also invests in federal securities and STAROhio. The County Treasurer makes such commitments of County resources only with federally insured financial institutions.

A majority of the County's deposits are collateralized with securities held by the pledging financial institutions' trust department or agent in collateral pools that name the County as a participant.

***Risk Management:***

The County maintains self-funded programs for health care benefits for County employees and their dependents. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$100,000 per occurrence and \$6,000,000 in the aggregate per year to insure the stability of the plan. Vehicles and property are covered through the County Risk Sharing Authority, and professional liability claims are covered through a contract with an external insurance company, the cost of which is allocated among both governmental and enterprise funds. Workers' compensation coverage is provided through participation in the County Commissioners Association Service Corporation (CCAOSC) of Ohio Worker's Compensation Group Rating Plan.

***Independent Audit:***

The Independent Auditor, Betty Montgomery, Auditor of State's Office conducted an audit and rendered an opinion of the County's financial statement and financial controls for the year ended December 31, 2004. The Independent Accountants' Report is included in the financial section of this report.

## **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2003. This marked the nineteenth consecutive year that the County has received the award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and 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 submitting it to GFOA to determine its eligibility to receive the certificate.

The publication of this CAFR represents an important achievement in the ability of Medina County to provide significantly enhanced financial information and accountability to the citizens of Medina County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's Office to improve the County's overall financial accounting, management, and reporting capabilities.

## **Acknowledgments**

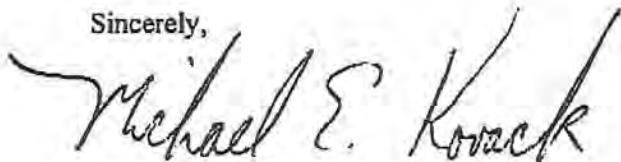
This report would not have been possible without the dedication, determination and high professional standards of Anna Wagar, Director of Financial Reporting. The technical assistance given by Sharon Creswell and Sylvia McQuown was invaluable in the completion of this project.

I would also like to recognize the cooperation of each of the agencies and departments of the County, especially Larry Jackson, Director of the Auditor's Data Center, and Darryl Kozich, Accounting Manager of the Sanitary Engineer's Office.

In addition, I would like to express my appreciation to the Medina County Board of Commissioners for their support in this endeavor, and to John Stricker, Jr., County Administrator, and Christopher Jakab, Finance Director.

Finally, I would like to acknowledge the invaluable contributions made by Auditor of State Betty Montgomery's Local Government Services Section.

Sincerely,



MICHAEL E. KOVACK  
Medina County Auditor

*Medina County, Ohio  
Elected Officials*

December 31, 2004

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*Board of County Commissioners*

Sharon A. Ray, President

Patricia G. Geissman

Stephen D. Hambley

Michael E. Kovack

*Auditor*

Kathy Fortney

*Clerk of Courts*

Dr. Neil Grabenstetter

*Coroner*

David Miller

*Engineer*

Dean Holman

*Prosecutor*

Nancy Abbott

*Recorder*

Neil Hassinger

*Sheriff*

John Burke

*Treasurer*

*Common Pleas Court Judges*

General

James L. Kimbler, Presiding Judge

Christopher Collier

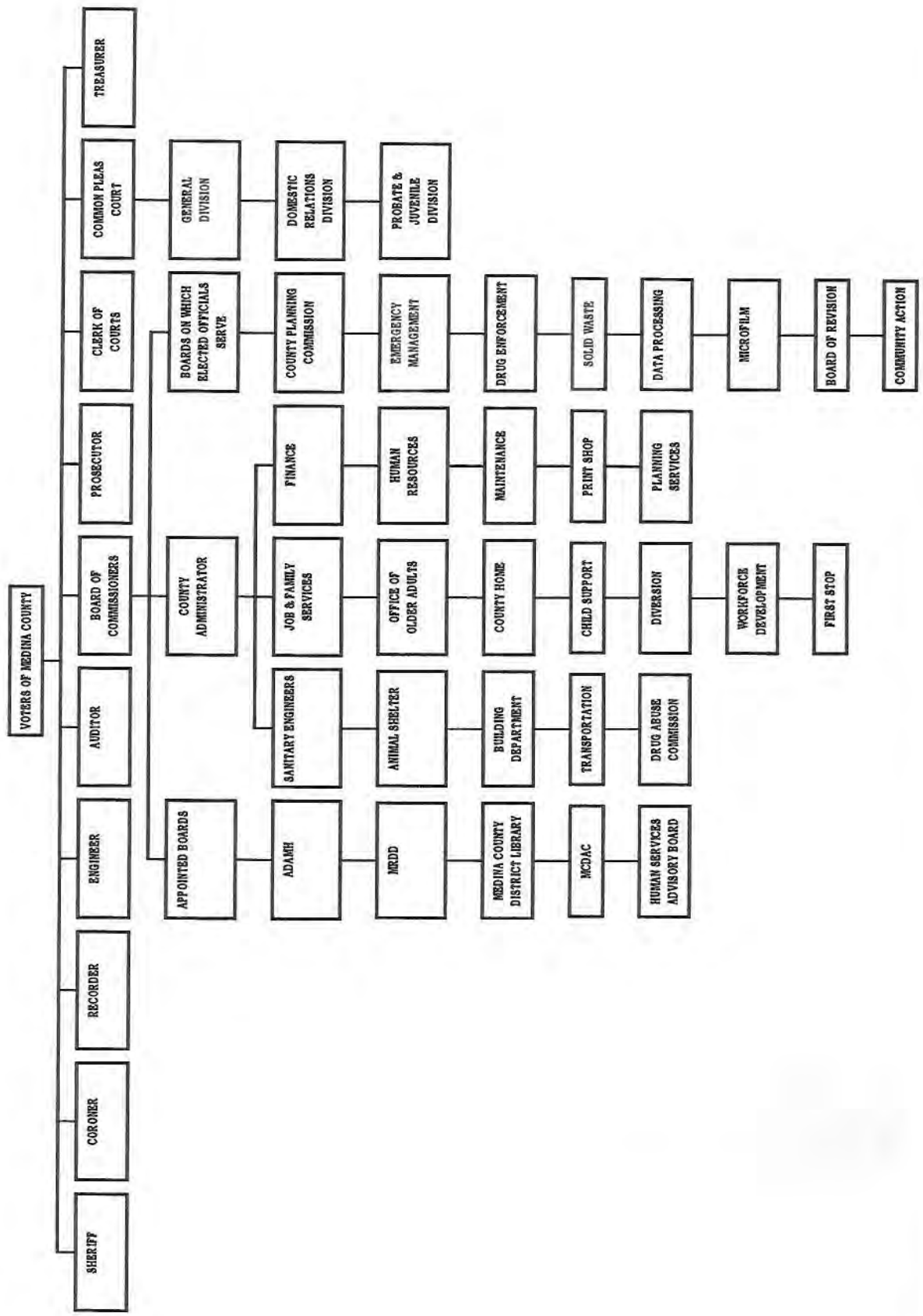
Domestic Relations

Mary Kovack

Probate and Juvenile Court

John Lohn

**Medina County, Ohio**  
*Organizational Chart*  
 December 31, 2004



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Medina County,  
Ohio

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

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.



*Nancy L. Zielke*

President

*Jeffrey R. Emer*

Executive Director



## **Financial Section**





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Medina County  
144 North Broadway Street  
Medina, Ohio 44256

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 Medina County, Ohio, (the County) as of and for the year ended December 31, 2004, 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 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 Medina County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Achievement Center and ADAMH Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2005, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

101 Central Plaza South / 700 Bank One Tower / Canton, OH 44702  
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[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules 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.

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

**Betty Montgomery**  
Auditor of State

June 20, 2005

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

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The discussion and analysis of Medina County's financial performance provided an overall review of the County's financial activities for the year ended December 31, 2004. 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, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2004 are:

- Total assets increased by \$7,123,575 over 2003, or 1.72 percent.
- Total net assets increased by \$9,614,300 over 2003, or 3.66 percent.
- Total capital assets decreased by \$354,924 over 2003, or .11 percent.
- Total outstanding long-term liabilities decreased by \$3,559,356 from 2003, or 2.97 percent.
- For governmental activities, general revenues accounted for \$42,698,641 in revenue or 43.32 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$55,874,965 or 56.68 percent of total revenues of \$98,573,606.

### **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 prepared and organized so the reader can understand Medina County as a financial whole and entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial condition.

The *Statement of Net Assets* and *Statement of Activities* provide information about the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governments funds, these statements tell how services were financed in the short-term as well as what dollars remain 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 Medina County, the General Fund is by far the most significant fund. The Achievement Center and ADAMH Board special revenue funds, Medina County Sewer District, Medina County Water District and Solid Waste Management enterprise funds are also included as major funds.

### **Reporting the County as a Whole**

#### *Statement of Net Assets and the Statement of Activities*

While this document contains the information about funds used by the County to provide programs and activities for 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 2004?" The *Statement of Net Assets* and the *Statement of Activities* answer this question; these statements include all assets and liabilities using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

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These two statements report the County's net assets and changes in those assets. The changes in net assets are important because it tells the reader whether the financial position of the County as a whole has improved or diminished. To evaluate the overall position of the County, financial information such as changes in the County's tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets will also need to be reviewed.

The *Statement of Net Assets* and the *Statement of Activities* are divided into the following categories:

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Revenue and Expenses
- General Revenues
- Transfers
- Net Assets Beginning of Year and Year End

### **Reporting on the County's Most Significant Funds**

#### ***Fund Financial Statements***

The presentation of the County's major funds begins on page 16. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the General, Achievement Center, ADAMH Board, Medina County Sewer District, Medina County Water District, and Solid Waste Management.

#### **Government Funds**

Most of the County's activities are reported in the governmental funds which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods. Governmental funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future on services provided to our residents. The relationship (or differences) between governmental activities (reported in the *Statement of Net Assets* and the *Statement of Activities*) and governmental funds is reconciled in the financial statements.

#### **Proprietary Funds**

Proprietary funds have historically operated as enterprise funds using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the Medina County Sewer District, Medina County Water District, and the Solid Waste Management.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

**The County as a Whole**

The *Statement of Net Assets* looks at the County as a whole. Table 1 provides a summary of the County's net assets for 2004 compared to 2003.

Table 1  
 Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Assets</b>						
Current and Other Assets	\$83,924,278	\$76,706,508	\$23,224,886	\$22,965,157	\$107,149,164	\$99,671,665
Capital Assets, Net	64,571,814	67,556,183	250,613,820	247,983,375	315,185,634	315,539,558
<i>Total Assets</i>	<u>148,496,092</u>	<u>144,262,691</u>	<u>273,838,706</u>	<u>270,948,532</u>	<u>422,334,798</u>	<u>415,211,223</u>
<b>Liabilities</b>						
Current and Other Liabilities	30,162,540	29,999,118	3,800,778	2,895,569	33,963,318	32,894,687
Long-Term Liabilities:						
Due Within One Year	2,526,489	2,383,168	2,695,058	2,750,275	5,221,547	5,133,443
Due In More Than One Year	15,775,673	18,832,529	95,209,475	95,800,079	110,985,148	114,632,608
<i>Total Liabilities</i>	<u>48,464,702</u>	<u>51,214,815</u>	<u>101,705,311</u>	<u>101,445,923</u>	<u>150,170,013</u>	<u>152,660,738</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	51,486,821	52,579,299	153,278,085	149,926,233	204,764,906	202,505,532
Restricted for:						
Capital Projects	1,101,717	1,017,120	0	0	1,101,717	1,017,120
Debt Service	3,260,455	6,478,011	0	0	3,260,455	6,478,011
Achievement Center	9,906,495	8,722,999	0	0	9,906,495	8,722,999
ADAMH Board	6,464,402	3,209,101	0	0	6,464,402	3,209,101
Auto and Gas	5,520,361	4,914,239	0	0	5,520,361	4,914,239
Children's Services	783,896	1,208,908	0	0	783,896	1,208,908
Ditch Maintenance	2,016,411	1,726,927	0	0	2,016,411	1,726,927
Real Estate Assessment	2,762,047	1,824,574	0	0	2,762,047	1,824,574
Shelter Care and Youth Services	1,095,823	1,043,809	0	0	1,095,823	1,043,809
Other Purposes	6,770,911	2,912,966	0	0	6,770,911	2,912,966
Unrestricted	8,862,051	7,409,923	18,855,310	19,576,376	27,717,361	26,986,299
<i>Total Net Assets</i>	<u>\$100,031,390</u>	<u>\$93,047,876</u>	<u>\$172,133,395</u>	<u>\$169,502,609</u>	<u>\$272,164,785</u>	<u>\$262,550,485</u>

Total assets increased by \$7,123,575 from 2003 to 2004. The increase was primarily due to the addition of donated water and sewer lines during 2004. There was over \$4,531,000 of OWDA loan proceeds that were used to develop the water system expansion, waterline extensions, State Route 18 waterline relocation, State Route 57 and 162 waterline relocation, Hinckley Township water tank planning, water meters and meter shop, Valley City sanitary pump station replacement, reservoir sewer replacement and Boston Road sanitary sewer.

Total liabilities decreased by \$2,490,725, mainly due to principal payments on the County's long-term obligations reducing the amount outstanding at the end of the year. Additional decreases were also accounted for in contracts payable, interest payable, intergovernmental payable, deferred revenue and claims payable at year-end.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2004  
Unaudited

Total net assets increased \$9,614,300 with governmental net assets increasing by \$6,983,514 and business-type activities increasing by \$2,630,786 of the amount.

Table 2 shows the changes in net assets for the year ended December 31, 2004 as compared to 2003.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$14,940,067	\$15,736,259	\$23,850,678	\$21,350,749	\$38,790,745	\$37,087,008
Operating Grants and Contributions	38,872,213	32,038,382	484,882	115,898	39,357,095	32,154,280
Capital Grants and Contributions	2,062,685	2,284,176	6,970,580	9,383,989	9,033,265	11,668,165
<b>Total Program Revenues</b>	<b>55,874,965</b>	<b>50,058,817</b>	<b>31,306,140</b>	<b>30,850,636</b>	<b>87,181,105</b>	<b>80,909,453</b>
General Revenues						
Property Taxes	22,580,823	21,655,699	0	0	22,580,823	21,655,699
Sales Taxes	8,882,250	8,465,661	0	0	8,882,250	8,465,661
Property Transfer Taxes	1,968,616	1,750,387	0	0	1,968,616	1,750,387
Grants and Entitlements	6,009,853	4,351,795	0	0	6,009,853	4,351,795
Interest	874,016	1,148,945	271,861	343,388	1,145,877	1,492,333
Miscellaneous	2,383,083	2,960,053	622,497	457,553	3,005,580	3,417,606
<b>Total General Revenues</b>	<b>42,698,641</b>	<b>40,332,540</b>	<b>894,358</b>	<b>800,941</b>	<b>43,592,999</b>	<b>41,133,481</b>
<b>Total Revenues</b>	<b>98,573,606</b>	<b>90,391,357</b>	<b>32,200,498</b>	<b>31,651,577</b>	<b>130,774,104</b>	<b>122,042,934</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	14,356,714	12,361,229	0	0	14,356,714	12,361,229
Judicial	8,969,802	8,454,509	0	0	8,969,802	8,454,509
Public Safety	19,468,993	18,827,905	0	0	19,468,993	18,827,905
Public Works	10,582,551	10,994,251	0	0	10,582,551	10,994,251
Health	21,748,298	23,268,986	0	0	21,748,298	23,268,986
Human Services	14,687,014	15,705,991	0	0	14,687,014	15,705,991
Economic Development and Assistance	367,069	409,903	0	0	367,069	409,903
Intergovernmental	292,103	541,350	0	0	292,103	541,350
Interest and Fiscal Charges	1,113,548	992,646	0	0	1,113,548	992,646
Sewer	0	0	14,557,009	13,920,414	14,557,009	13,920,414
Water	0	0	7,384,980	6,491,388	7,384,980	6,491,388
Solid Waste	0	0	7,631,723	6,466,262	7,631,723	6,466,262
<b>Total Program Expenses</b>	<b>91,586,092</b>	<b>91,556,770</b>	<b>29,573,712</b>	<b>26,878,064</b>	<b>121,159,804</b>	<b>118,434,834</b>
Increase (Decrease) in Net Assets Before Transfers	6,987,514	(1,165,413)	2,626,786	4,773,513	9,614,300	3,608,100
Transfers	(4,000)	(4,000)	4,000	4,000	0	0
<i>Increase (Decrease) in Net Assets</i>	6,983,514	(1,169,413)	2,630,786	4,777,513	9,614,300	3,608,100
Net Assets, January 1	93,047,876	94,217,289	169,502,609	164,725,096	262,550,485	258,942,385
<b>Net Assets, December 31</b>	<b>\$100,031,390</b>	<b>\$93,047,876</b>	<b>\$172,133,395</b>	<b>\$169,502,609</b>	<b>\$272,164,785</b>	<b>\$262,550,485</b>



**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

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**Governmental Activities**

The overall financial strength of the County remained stable despite the ongoing economic concerns throughout the County and the Country as a whole.

Total governmental activities revenue for the County for 2004 was \$98,573,606. Operating grants and contributions of \$38,872,213 accounted for 39.43 percent, property taxes of \$22,580,823 accounted for 22.91 percent and charges for services of \$14,940,067 accounted for 15.16 percent. Sales taxes made up 9.01 percent, while the remaining 13.49 percent consisted of capital grants and contributions, property transfer taxes, grants and entitlements, investments and miscellaneous revenues.

Operating grants and contributions increased from \$32,038,382 in 2003 to \$38,872,213 in 2004 mostly due to the major increase in State and Federal funding of over \$6,400,000 for various ADAMH programs. This was nearly double the amount received in 2003.

Capital grants and contributions decreased from \$2,284,176 in 2003 to \$2,062,685 in 2004 as a result of fewer funds from the State for the Issue II project.

Grants and entitlements increased from \$4,351,795 in 2003 to \$6,009,853 in 2004 mostly due to additional State and Federal funds available to the County for various programs.

Revenues provided by the State and federal governments included \$38,872,213 for operations, \$2,062,685 for capital improvement or acquisitions and \$6,009,853 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, including services provided to clients of the Mental Retardation Board, and Child Support Enforcement Agency activities during 2004.

Total governmental activities expenses for the County for 2004 were \$91,586,092. Health represents the highest expense at \$21,748,298 or 23.75 percent. Public safety expenses at \$19,468,993 or 21.26 percent and human services expenses at \$14,687,014 or 16.04 percent are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Crippled Children, Dog and Kennel, Public Assistance, Sheltered Care and Youth Services, Transportation and the County Sheriff Department activities among others.

Health and Human services accounted for \$36,435,312 in expenses out of \$91,586,092 total expenses for the governmental activities; \$29,049,350 was covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

Public safety charges for services include fees for boarding prisoners and for special details.

Legislative and executive expenses accounted for \$14,356,714 during 2004. The maintenance department saw increases in utility costs and contract services work expenses.

**Medina County, Ohio**  
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**Business-type Activities**

Business-type activities revenues for the County for 2004 were \$32,200,498. Charges for services of \$23,850,678 accounted for 74.07 percent, capital grants and contributions of \$6,970,580 accounted for 21.65 percent and the remaining 4.28 percent consisted of operating grants and contributions, interest and miscellaneous revenues.

Charges for services increased \$2,499,929 or 11.71 percent over 2003 due to an increase in rates for water and sewer and an increase in customers. Capital grants and contributions decreased \$2,413,409 or 25.72 percent due to less State and Federal monies received for various water and sewer projects.

Business-type activities expenses for the County for 2004 were \$29,573,712. Sewer represents the largest share of the expenses at \$14,557,009 or 49.22 percent. Water expenses represent \$7,384,980 or 24.97 percent and solid waste expenses represent \$7,631,723 or 25.81 percent.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2004 as compared to 2003.

Table 3  
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2004	2003	2004	2003
General Government:				
Legislative and Executive	\$14,356,714	\$12,361,229	\$7,861,151	\$3,357,616
Judicial	8,969,802	8,454,509	3,711,649	2,877,080
Public Safety	19,468,993	18,827,905	14,647,417	13,926,729
Public Works	10,582,551	10,994,251	569,146	1,114,093
Health	21,748,298	23,268,986	8,258,330	12,346,309
Human Services	14,687,014	15,705,991	(872,368)	4,421,135
Economic Development and Assistance	367,069	409,903	130,151	170,608
Intergovernmental	292,103	541,350	292,103	541,350
Interest and Fiscal Charges	1,113,548	992,646	1,113,548	992,646
<i>Total</i>	<u>\$91,586,092</u>	<u>\$91,556,770</u>	<u>\$35,711,127</u>	<u>\$39,747,566</u>

Of the County's \$91,586,092 in governmental expenses \$55,874,965 were covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining \$35,711,127 in expense had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
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## **The County's Fund**

### **Governmental Funds**

Medina County uses fund accounting as mandated by governmental legal requirements. The importance of accounting and reporting using this method is to demonstrate compliance with these finance related requirements.

Information about the County's governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$96,693,461 and expenditures of \$90,701,043.

The most significant fund is the general fund with a year-end fund balance of \$10,522,741, which included an unreserved fund balance of \$9,901,970, compared to annual expenditures of \$32,895,606. While revenues exceeded expenditures by \$1,482,691, the excess plus additional monies were transferred to other funds. These transferred funds enabled the County to fund capital projects and grant programs.

The Achievement Center revenues of \$15,973,859, 65.31 percent of which are from property taxes, allowed for the operations of a school for the mentally retarded and developmentally disabled. These operating expenditures were \$15,235,242 for 2004.

The ADAMH Board revenues of \$9,048,488, 97.91 percent of which are from State and Federal grants, allowed for the Board to contract with local mental health agencies to provide services for the residents of the County. The operating expenditures for those services were \$6,113,383 for 2004. The Board received nearly double the amount of grant monies in 2004 due to the increased amount available from the State and Federal programs.

### **Business-Type Funds**

The County has three business-type activities funds; Medina County Sewer District, Medina County Water District and Solid Waste Management. Total assets increased by \$2,890,174 from 2003 to 2004. The increase is attributed to the sewer and water line additions to capital assets. Ending cash decreased from \$19,356,950 in 2003 to \$18,985,635 in 2004 or 1.92 percent.

Long-term liabilities decreased from to \$98,550,354 in 2003 to \$97,904,533 in 2004 or .66 percent due to new OWDA loans issued for various water and sewer projects within the County offset by current year principal payments for outstanding debt.

Overall revenues in 2004 increased by \$548,921, due mainly to \$2,413,409 less received in capital grants and contributions offset by increases of \$2,499,929 in charges for services received by the County due to increased water and sewer rates. The solid waste management had the biggest increase in revenues for 2004 with an increase of \$1,255,099, followed by the sewer district of \$788,519. During 2004 there were rate increases for both water and sewer usage.

Operating expenses increased by \$1,998,135 in total for 2004 over 2003, from \$23,109,859 to \$25,107,994. This increase is due to larger amounts for materials and supplies and contract services related to the various maintenance and repair projects going on throughout the County. The waste management had the biggest increase in expenses for 2004 with an increase of \$1,034,529, followed by water district of \$786,120.

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**General Fund Budgeting Highlights**

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2004, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

The General Fund supports many major activities such as the sheriff's department, building and planning departments as well as the legislative and most executive activities. Some major capital projects are funded with general fund dollars. By Resolution, these funds are transferred from the General Fund to Capital Projects Funds where the revenue and expenditures for the capital improvement are tracked and monitored. Although the original appropriations were gradually increased during the year, the County continued to maintain a respectable level of liquidity in the General Fund by maintaining unrestricted cash at year end.

During the course of 2004, the County was very conservative about increasing its final budgeted projections. As a result, certain revenue line items had significant increases of actual revenue being brought into the County, as to what was projected. The majority of this was due to the receipt of increased charges for services, sales tax and property tax collections.

**Capital Assets and Debt Administration**

**Capital Assets**

Table 4  
 Capital Assets  
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Land	\$3,207,255	\$3,207,255	\$1,001,720	\$1,001,720	\$4,208,975	\$4,208,975
Construction in Progress	53,700	44,670	80,551,055	84,094,184	80,604,755	84,138,854
Buildings	35,310,307	36,163,847	10,208,195	10,480,744	45,518,502	46,644,591
Improvements Other	1,212,190	1,229,420	55,758,505	57,674,121	56,970,695	58,903,541
Equipment	3,964,169	3,709,092	1,687,809	1,864,626	5,651,978	5,573,718
Infrastructure						
Bridges	9,440,931	9,681,859	0	0	9,440,931	9,681,859
Roads	9,991,799	12,220,861	0	0	9,991,799	12,220,861
Culverts	1,322,538	1,209,231	0	0	1,322,538	1,209,231
Signals	68,925	89,948	0	0	68,925	89,948
Water Lines	0	0	37,144,528	31,096,297	37,144,528	31,096,297
Sewer Lines	0	0	64,262,008	61,772,683	64,262,008	61,772,683
<i>Totals</i>	<u>\$64,571,814</u>	<u>\$67,556,183</u>	<u>\$250,613,820</u>	<u>\$247,984,375</u>	<u>\$315,185,634</u>	<u>\$315,540,558</u>

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
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Total capital assets for Medina County as of December 31, 2004 were \$315,185,634, a decrease of \$354,924 over 2003. Additions of \$8,367,652 were offset by \$8,696,557 of depreciation expense and \$26,019 in net disposals. For additional information see Note 10 to the basic financial statements.

County Commissioners are committed along with the Administration to maintain its capital assets at a condition acceptable to provide the best possible service for all residents. New equipment of \$1,423,069 for governmental activities and \$313,687 for business-type activities were purchased during 2004. Culverts were improved or replaced in the amount of \$142,340. During the year, \$597,208 in obsolete equipment was discarded or sold.

Construction in progress for business-type activities included \$5,948,759 in various water and sewer projects. During the year, \$6,613,179 in water lines and \$3,390,516 in sewer lines were donated by developers.

The Administration continues to seek grants for infrastructure projects as well as improving County facilities and services. The County expects to continue to apply for and receive Community Development Block Grant money to help fund various qualifying projects in the future.

**Debt**

On December 31, 2004, Medina County had total general obligation bonded debt outstanding of \$11,871,564, net of outstanding discount. Outstanding special assessment bonds totaled \$2,206,804. In the event of payment default by the property owner the County would be responsible for the service payments. All bonds are backed by the full faith and credit of the County.

Table 5  
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
General Obligation Bonds	\$11,393,375	\$13,085,244	\$478,189	\$537,901	\$11,871,564	\$13,623,145
Special Assessment Bonds	2,206,804	2,433,492	0	0	2,206,804	2,433,492
OWDA Loans	2,645,013	2,996,628	96,572,043	97,216,944	99,217,056	100,213,572
OPWC Loans	0	0	285,503	302,297	285,503	302,297
<i>Totals</i>	<u>\$16,245,192</u>	<u>\$18,515,364</u>	<u>\$97,335,735</u>	<u>\$98,057,142</u>	<u>\$113,580,927</u>	<u>\$116,572,506</u>

During the 2004 year, Medina County's long-term debt decreased by \$2,991,579 or 2.57 percent. The governmental debt obligations decreased as issues were being paid and the business-type debt obligations decreased as issues were being paid.

The County maintains an "AA" credit rating on its long-term bonds from Standard & Poor's Rating Group and "Aa2" from Moody's Investors Service, Inc. State Statute limits the total amount of debt a governmental entity can issue.

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2004, \$5,527,105 was retired during the year and the County had \$4,530,589 in proceeds. The outstanding balance at year-end was \$99,217,056. The loan proceeds were used for ongoing water system improvements and for various improvements to the Liverpool Treatment facility. They are being repaid primarily from charges for services from the business type activity funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2004*  
*Unaudited*

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The County has loans outstanding to the Ohio Public Water Commission (OPWC). During 2004, \$16,794 was retired. The outstanding balance at year-end was \$285,503. The loan proceeds were used to construct the water loop system.

For the governmental activities, the general obligation bonds outstanding at December 31, 2004 were \$11,393,375 with \$1,691,869 being retired during the year. For the business type activities general obligation bonds outstanding at December 31, 2004 were \$478,189 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

In addition to the bonded debt, County long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in Note 15 of the notes to the basic financial statements.

**Current Financial Related Activities**

There is major residential and commercial development taking place within the County which will add to the financial stability. New businesses and new residential developments will add to the tax base by bringing in new jobs and people to the County. The need for increased services will be a welcome prospect.

The unemployment rate for the County is currently 5.2 percent, which decreased from a rate of 5.4 percent a year ago. This rate is below the State's average unemployment rate of 5.9 percent and the national average of 5.4 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2005 year. At the end of the 2004 year, the unreserved fund balance in the general fund decreased to \$9,901,970.

**Contacting the County Auditor's Office**

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 Medina County Auditor's Office, 144 North Broadway, Medina, Ohio 44256. E-MAIL: [auditor@medinacountyauditor.org](mailto:auditor@medinacountyauditor.org).

**Medina County, Ohio***Statement of Net Assets**December 31, 2004*

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$40,933,025	\$18,858,477	\$59,791,502
Cash and Cash Equivalents:			
In Segregated Accounts	2,778	126,754	129,532
With Fiscal Agents	19,453	404	19,857
Investments In Segregated Accounts	5,600	0	5,600
Material and Supplies Inventory	362,366	390,220	752,586
Accrued Interest Receivable	170,619	0	170,619
Accounts Receivable	148,126	3,872,716	4,020,842
Internal Balances	40,665	(40,665)	0
Intergovernmental Receivable	14,263,369	16,980	14,280,349
Sales Taxes Receivable	1,465,749	0	1,465,749
Property Taxes Receivable	21,791,729	0	21,791,729
Special Assessments Receivable	4,681,015	0	4,681,015
Loans Receivable	13,784	0	13,784
Deferred Charges	26,000	0	26,000
Nondepreciable Capital Assets	3,260,955	81,552,775	84,813,730
Depreciable Capital Assets, Net	61,310,859	169,061,045	230,371,904
<i>Total Assets</i>	<u>148,496,092</u>	<u>273,838,706</u>	<u>422,334,798</u>
<b>Liabilities</b>			
Accounts Payable	2,034,933	1,594,379	3,629,312
Contracts Payable	746,139	521,966	1,268,105
Accrued Wages and Benefits	1,415,461	236,626	1,652,087
Retainage Payable	41,129	126,754	167,883
Matured Interest Payable	676	404	1,080
Accrued Interest Payable	135,500	1,086,828	1,222,328
Intergovernmental Payable	2,172,445	233,821	2,406,266
Deferred Revenue	21,324,508	0	21,324,508
Claims Payable	2,291,749	0	2,291,749
Long-Term Liabilities:			
Due Within One Year	2,526,489	2,695,058	5,221,547
Due In More Than One Year	15,775,673	95,209,475	110,985,148
<i>Total Liabilities</i>	<u>48,464,702</u>	<u>101,705,311</u>	<u>150,170,013</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	51,486,821	153,278,085	204,764,906
Restricted for:			
Capital Projects	1,101,717	0	1,101,717
Debt Service	3,260,455	0	3,260,455
Achievement Center	9,906,495	0	9,906,495
ADAMH Board	6,464,402	0	6,464,402
Auto and Gas	5,520,361	0	5,520,361
Children's Services	783,896	0	783,896
Ditch Maintenance	2,016,411	0	2,016,411
Real Estate Assessment	2,762,047	0	2,762,047
Shelter Care and Youth Services	1,095,823	0	1,095,823
Other Purposes	6,770,911	0	6,770,911
Unrestricted	8,862,051	18,855,310	27,717,361
<i>Total Net Assets</i>	<u>\$100,031,390</u>	<u>\$172,133,395</u>	<u>\$272,164,785</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2004

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$14,356,714	\$5,482,044	\$1,013,519	\$0
Judicial	8,969,802	3,406,417	1,851,736	0
Public Safety	19,468,993	3,556,744	1,264,832	0
Public Works	10,582,551	790,044	7,160,676	2,062,685
Health	21,748,298	362,710	13,127,258	0
Human Services	14,687,014	1,342,108	14,217,274	0
Economic Development and Assistance	367,069	0	236,918	0
Intergovernmental	292,103	0	0	0
Interest and Fiscal Charges	1,113,548	0	0	0
<i>Total Governmental Activities</i>	<u>91,586,092</u>	<u>14,940,067</u>	<u>38,872,213</u>	<u>2,062,685</u>
<b>Business-Type Activities</b>				
Sewer	14,557,009	10,386,036	0	3,914,571
Water	7,384,980	5,778,331	414,000	3,056,009
Solid Waste	7,631,723	7,686,311	70,882	0
<i>Total Business-Type Activities</i>	<u>29,573,712</u>	<u>23,850,678</u>	<u>484,882</u>	<u>6,970,580</u>
<i>Total</i>	<u>\$121,159,804</u>	<u>\$38,790,745</u>	<u>\$39,357,095</u>	<u>\$9,033,265</u>

**General Revenues**

Property Taxes Levied for:

    General Purposes

    Debt Service

    Achievement Center

    County Home

    Drug Enforcement

Sales Taxes Levied for General Purposes

Property Transfer Taxes

Grants and Entitlements not Restricted  
to Specific Programs

Interest

Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

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

*Net Assets End of Year*

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$7,861,151)	\$0	(\$7,861,151)
(3,711,649)	0	(3,711,649)
(14,647,417)	0	(14,647,417)
(569,146)	0	(569,146)
(8,258,330)	0	(8,258,330)
872,368	0	872,368
(130,151)	0	(130,151)
(292,103)	0	(292,103)
(1,113,548)	0	(1,113,548)
(35,711,127)	0	(35,711,127)
0	(256,402)	(256,402)
0	1,863,360	1,863,360
0	125,470	125,470
0	1,732,428	1,732,428
(35,711,127)	1,732,428	(33,978,699)
9,207,843	0	9,207,843
1,092,617	0	1,092,617
10,382,807	0	10,382,807
688,584	0	688,584
1,208,972	0	1,208,972
8,882,250	0	8,882,250
1,968,616	0	1,968,616
6,009,853	0	6,009,853
874,016	271,861	1,145,877
2,383,083	622,497	3,005,580
42,698,641	894,358	43,592,999
(4,000)	4,000	0
42,694,641	898,358	43,592,999
6,983,514	2,630,786	9,614,300
93,047,876	169,502,609	262,550,485
\$100,031,390	\$172,133,395	\$272,164,785

**Medina County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2004*

	General	Achievement Center	ADAMH Board	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$8,872,227	\$8,167,520	\$3,243,275	\$20,334,931	\$40,617,953
Cash and Cash Equivalents:					
In Segregated Accounts	2,778	18,777	0	0	21,555
With Fiscal Agents	0	0	0	676	676
Investments In Segregated Accounts	0	0	0	5,600	5,600
Material and Supplies Inventory	88,284	82,045	0	192,037	362,366
Accrued Interest Receivable	159,504	0	0	11,115	170,619
Accounts Receivable	26,731	0	19,013	102,382	148,126
Intergovernmental Receivable	3,520,602	2,380,133	3,997,342	4,365,292	14,263,369
Interfund Receivable	864,508	0	0	210,048	1,074,556
Sales Taxes Receivable	1,465,749	0	0	0	1,465,749
Property Taxes Receivable	8,778,833	10,249,920	0	2,762,976	21,791,729
Special Assessments Receivable	0	0	0	4,681,015	4,681,015
Loans Receivable	0	0	0	13,784	13,784
<i>Total Assets</i>	<u>\$23,779,216</u>	<u>\$20,898,395</u>	<u>\$7,259,630</u>	<u>\$32,679,856</u>	<u>\$84,617,097</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$512,731	\$142,282	\$354,911	\$1,023,447	\$2,033,371
Contracts Payable	43,127	91,328	412,012	199,672	746,139
Accrued Wages and Benefits	721,386	316,334	12,354	365,387	1,415,461
Retainage Payable	41,129	0	0	0	41,129
Matured Interest Payable	0	0	0	676	676
Interfund Payable	199,370	0	82	834,439	1,033,891
Intergovernmental Payable	845,172	392,090	15,869	918,601	2,171,732
Deferred Revenue	10,893,560	10,965,537	0	11,169,788	33,028,885
<i>Total Liabilities</i>	<u>13,256,475</u>	<u>11,907,571</u>	<u>795,228</u>	<u>14,512,010</u>	<u>40,471,284</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	533,983	508,671	433,950	1,303,396	2,780,000
Reserved for Unclaimed Monies	86,788	0	0	0	86,788
Reserved for Loans Receivable	0	0	0	13,784	13,784
Unreserved:					
Undesignated Reported in:					
General Fund	9,901,970	0	0	0	9,901,970
Special Revenue Funds	0	8,482,153	6,030,452	14,237,582	28,750,187
Debt Service Funds	0	0	0	1,597,989	1,597,989
Capital Projects Funds	0	0	0	1,015,095	1,015,095
<i>Total Fund Balances</i>	<u>10,522,741</u>	<u>8,990,824</u>	<u>6,464,402</u>	<u>18,167,846</u>	<u>44,145,813</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$23,779,216</u>	<u>\$20,898,395</u>	<u>\$7,259,630</u>	<u>\$32,679,856</u>	<u>\$84,617,097</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2004*

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<b>Total Governmental Funds Balances</b>	<b>\$44,145,813</b>
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*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.	64,571,814
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Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	412,623
Intergovernmental Revenues	6,610,739
Special Assessments	4,681,015

Total	11,704,377
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Bond issuance costs reported as an expenditure in funds are allocated as an expense over the life of the bonds on the statement of net assets.	26,000
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An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	(1,978,952)
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(135,500)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(11,393,375)
Special Assessment Bonds	(4,648,237)
OWDA Loans	(203,580)
Compensated Absences	(2,056,970)

Total	(18,302,162)
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<b><i>Net Assets of Governmental Activities</i></b>	<b><u><u>\$100,031,390</u></u></b>
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See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2004*

	General	Achievement Center	ADAMH Board	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property and Other Taxes	\$9,187,216	\$10,433,177	\$0	\$2,986,983	\$22,607,376
Sales Taxes	8,882,250	0	0	0	8,882,250
Property Transfer Taxes	1,968,616	0	0	0	1,968,616
Charges for Services	7,386,488	40,391	0	6,091,316	13,518,195
Licenses and Permits	142,342	0	0	0	142,342
Fines and Forfeitures	596,205	0	0	85,312	681,517
Intergovernmental	4,530,138	5,474,438	8,859,112	25,533,215	44,396,903
Special Assessments	0	0	0	890,237	890,237
Interest	628,805	384	0	236,387	865,576
Rentals	260,005	0	0	0	260,005
Donations	0	14,098	0	84,910	99,008
Other	796,232	11,371	189,376	1,384,457	2,381,436
<i>Total Revenues</i>	<u>34,378,297</u>	<u>15,973,859</u>	<u>9,048,488</u>	<u>37,292,817</u>	<u>96,693,461</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	9,551,737	0	0	4,630,297	14,182,034
Judicial	6,222,129	0	0	2,569,477	8,791,606
Public Safety	15,334,164	0	0	2,456,396	17,790,560
Public Works	252,044	0	0	7,266,042	7,518,086
Health	5,657	15,235,242	6,113,383	304,618	21,658,900
Human Services	1,158,799	0	0	12,894,369	14,053,168
Economic Development and Assistance	78,973	0	0	246,240	325,213
Capital Outlay	0	0	0	2,698,723	2,698,723
Intergovernmental	292,103	0	0	0	292,103
Debt Service:					
Principal Retirement	0	0	0	2,273,303	2,273,303
Interest and Fiscal Charges	0	0	0	1,117,347	1,117,347
<i>Total Expenditures</i>	<u>32,895,606</u>	<u>15,235,242</u>	<u>6,113,383</u>	<u>36,456,812</u>	<u>90,701,043</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,482,691</u>	<u>738,617</u>	<u>2,935,105</u>	<u>836,005</u>	<u>5,992,418</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	31,162	0	0	0	31,162
Transfers In	0	0	288,947	3,143,439	3,432,386
Transfers Out	(2,758,448)	(200,000)	0	(477,938)	(3,436,386)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,727,286)</u>	<u>(200,000)</u>	<u>288,947</u>	<u>2,665,501</u>	<u>27,162</u>
<i>Net Change in Fund Balances</i>	<u>(1,244,595)</u>	<u>538,617</u>	<u>3,224,052</u>	<u>3,501,506</u>	<u>6,019,580</u>
<i>Fund Balances Beginning of Year</i>	<u>11,767,336</u>	<u>8,452,207</u>	<u>3,240,350</u>	<u>14,666,340</u>	<u>38,126,233</u>
<i>Fund Balances End of Year</i>	<u>\$10,522,741</u>	<u>\$8,990,824</u>	<u>\$6,464,402</u>	<u>\$18,167,846</u>	<u>\$44,145,813</u>

See accompanying notes to the basic financial statements

**Medina 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, 2004*

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**Net Change in Fund Balances - Total Governmental Funds** \$6,019,580

*Amounts reported for governmental activities in the statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

Capital Assets Additions	1,638,069	
Current Year Depreciation	(4,551,749)	
Total		(2,913,680)

Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (70,689)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Delinquent Property Taxes	(26,553)	
Intergovernmental Revenues	2,448,840	
Special Assessments	(552,229)	
Total		1,870,058

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 2,273,303

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.

Accrued Interest	13,430	
Bond Discount	(3,131)	
Deferred Charges	(6,500)	
Total		3,799

Compensated Absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. 643,363

The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (842,220)

*Change in Net Assets of Governmental Activities* \$6,983,514

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$8,740,378	\$8,758,048	\$9,194,280	\$436,232
Sales Taxes	8,360,878	8,377,778	8,795,070	417,292
Property Transfer Taxes	1,871,430	1,875,213	1,968,616	93,403
Charges for Services	7,191,834	7,206,371	7,728,661	522,290
Licenses and Permits	129,297	129,559	136,012	6,453
Fines and Forfeitures	538,389	539,477	566,348	26,871
Intergovernmental	4,823,445	4,831,704	4,820,291	(11,413)
Interest	1,271,780	1,274,350	935,073	(339,277)
Rentals	247,169	247,669	260,005	12,336
Other	1,454,994	1,459,425	796,232	(663,193)
<i>Total Revenues</i>	34,629,594	34,699,594	35,200,588	500,994
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,514,785	9,391,852	8,545,078	846,774
Judicial	5,081,920	5,562,670	5,305,021	257,649
Public Safety	12,253,699	12,422,478	12,235,526	186,952
Public Works	335,000	335,000	145,409	189,591
Health	(111,177)	27,323	14,690	12,633
Human Services	2,458,790	2,298,035	1,183,685	1,114,350
Economic Development and Assistance	78,973	78,973	78,973	0
Employee Fringe Benefits	5,999,558	5,986,503	5,885,694	100,809
Intergovernmental	854,687	854,687	292,985	561,702
<i>Total Expenditures</i>	36,466,235	36,957,521	33,687,061	3,270,460
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,836,641)	(2,257,927)	1,513,527	3,771,454
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	31,162	31,162	31,162	0
Transfers Out	(3,384,320)	(3,027,299)	(2,673,494)	353,805
<i>Total Other Financing Sources (Uses)</i>	(3,353,158)	(2,996,137)	(2,642,332)	353,805
<i>Net Change in Fund Balance</i>	(5,189,799)	(5,254,064)	(1,128,805)	4,125,259
<i>Fund Balance Beginning of Year</i>	7,806,098	7,806,098	7,806,098	0
Prior Year Encumbrances Appropriated	1,113,645	1,113,645	1,113,645	0
<i>Fund Balance End of Year</i>	\$3,729,944	\$3,665,679	\$7,790,938	\$4,125,259

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Achievement Center Fund*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$14,212,539	\$14,216,733	\$10,433,177	(\$3,783,556)
Charges for Services	27,139	27,147	19,922	(7,225)
Intergovernmental	5,549,194	5,550,831	4,073,566	(1,477,265)
Interest	523	523	384	(139)
Donations	19,205	19,211	14,098	(5,113)
Other	15,490	15,495	11,371	(4,124)
<i>Total Revenues</i>	<u>19,824,090</u>	<u>19,829,940</u>	<u>14,552,518</u>	<u>(5,277,422)</u>
<b>Expenditures</b>				
Current:				
Health	15,589,305	15,594,305	13,082,973	2,511,332
Employee Fringe Benefits	3,193,877	3,193,877	2,728,739	465,138
<i>Total Expenditures</i>	<u>18,783,182</u>	<u>18,788,182</u>	<u>15,811,712</u>	<u>2,976,470</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,040,908	1,041,758	(1,259,194)	(2,300,952)
<b>Other Financing Uses</b>				
Transfers Out	<u>(1,450,000)</u>	<u>(1,450,000)</u>	<u>(200,000)</u>	<u>1,250,000</u>
<i>Net Change in Fund Balance</i>	(409,092)	(408,242)	(1,459,194)	(1,050,952)
<i>Fund Balance Beginning of Year</i>	7,354,143	7,354,143	7,354,143	0
Prior Year Encumbrances Appropriated	<u>1,183,086</u>	<u>1,183,086</u>	<u>1,183,086</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$8,128,137</u>	<u>\$8,128,987</u>	<u>\$7,078,035</u>	<u>(\$1,050,952)</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*ADAMH Board Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$7,388,805	\$7,388,805	\$6,205,583	(\$1,183,222)
Other	202,846	202,846	170,363	(32,483)
<i>Total Revenues</i>	<u>7,591,651</u>	<u>7,591,651</u>	<u>6,375,946</u>	<u>(1,215,705)</u>
<b>Expenditures</b>				
Current:				
Health	8,637,519	8,637,204	7,300,778	1,336,426
Employee Fringe Benefits	97,123	97,438	94,661	2,777
<i>Total Expenditures</i>	<u>8,734,642</u>	<u>8,734,642</u>	<u>7,395,439</u>	<u>1,339,203</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,142,991)	(1,142,991)	(1,019,493)	123,498
<b>Other Financing Sources</b>				
Transfers In	288,947	288,947	288,947	0
<i>Net Change in Fund Balance</i>	(854,044)	(854,044)	(730,546)	123,498
<i>Fund Balance Beginning of Year</i>	1,371,137	1,371,137	1,371,137	0
Prior Year Encumbrances Appropriated	1,461,755	1,461,755	1,461,755	0
<i>Fund Balance End of Year</i>	<u>\$1,978,848</u>	<u>\$1,978,848</u>	<u>\$2,102,346</u>	<u>\$123,498</u>

See accompanying notes to the basic financial statements



**Medina County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2004*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$12,568,220	\$4,503,779	\$1,786,478	\$18,858,477	\$315,072
Cash and Cash Equivalents:					
In Segregated Accounts	126,754	0	0	126,754	0
With Fiscal Agents	0	404	0	404	0
Materials and Supplies Inventory	276,186	114,034	0	390,220	0
Accounts Receivable	1,669,924	634,765	1,568,027	3,872,716	0
Intergovernmental Receivable	0	0	16,980	16,980	0
<i>Total Current Assets</i>	<u>14,641,084</u>	<u>5,252,982</u>	<u>3,371,485</u>	<u>23,265,551</u>	<u>315,072</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	39,592,323	37,895,294	4,065,158	81,552,775	0
Depreciable Capital Assets, Net	108,973,018	52,251,430	7,836,597	169,061,045	0
<i>Total Noncurrent Assets</i>	<u>148,565,341</u>	<u>90,146,724</u>	<u>11,901,755</u>	<u>250,613,820</u>	<u>0</u>
<i>Total Assets</i>	<u>163,206,425</u>	<u>95,399,706</u>	<u>15,273,240</u>	<u>273,879,371</u>	<u>315,072</u>
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	351,173	290,074	953,132	1,594,379	1,562
Contracts Payable	12,223	102,067	407,676	521,966	0
Accrued Wages and Benefits	204,043	26,441	6,142	236,626	0
Retainage Payable	126,754	0	0	126,754	0
Interfund Payable	0	23,685	16,980	40,665	0
Matured Interest Payable	0	404	0	404	0
Accrued Interest Payable	293,005	613,160	180,663	1,086,828	0
Intergovernmental Payable	184,967	41,968	6,886	233,821	713
Compensated Absences Payable	35,810	17,124	0	52,934	0
OWDA Loans Payable	1,037,820	971,145	556,653	2,565,618	0
OPWC Loans Payable	0	16,794	0	16,794	0
General Obligation Bonds Payable	0	59,712	0	59,712	0
Claims Payable	0	0	0	0	2,291,749
<i>Total Current Liabilities</i>	<u>2,245,795</u>	<u>2,162,574</u>	<u>2,128,132</u>	<u>6,536,501</u>	<u>2,294,024</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable (net of current portion)	445,918	69,946	0	515,864	0
OWDA Loans Payable (net of current portion)	49,877,333	38,346,684	5,782,408	94,006,425	0
OPWC Loans Payable (net of current portion)	0	268,709	0	268,709	0
General Obligation Bonds Payable (net of current portion)	0	418,477	0	418,477	0
<i>Total Long-Term Liabilities</i>	<u>50,323,251</u>	<u>39,103,816</u>	<u>5,782,408</u>	<u>95,209,475</u>	<u>0</u>
<i>Total Liabilities</i>	<u>52,569,046</u>	<u>41,266,390</u>	<u>7,910,540</u>	<u>101,745,976</u>	<u>2,294,024</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt Unrestricted (Deficit)	97,650,188	50,065,203	5,562,694	153,278,085	0
	12,987,191	4,068,113	1,800,006	18,855,310	(1,978,952)
<i>Total Net Assets (Deficit)</i>	<u>\$110,637,379</u>	<u>\$54,133,316</u>	<u>\$7,362,700</u>	<u>\$172,133,395</u>	<u>(\$1,978,952)</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenses  
and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2004*

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Internal Service
<b>Operating Revenues</b>					
Charges for Services	\$10,386,036	\$5,778,331	\$7,686,311	\$23,850,678	\$7,342,001
Other	587,600	1,811	33,086	622,497	1,647
<i>Total Operating Revenues</i>	<u>10,973,636</u>	<u>5,780,142</u>	<u>7,719,397</u>	<u>24,473,175</u>	<u>7,343,648</u>
<b>Operating Expenses</b>					
Personal Services	5,799,620	1,334,104	212,101	7,345,825	52,042
Materials and Supplies	809,767	786,432	266,649	1,862,848	0
Contractual Services	2,656,492	2,314,779	6,043,479	11,014,750	680,416
Other Operating Expenses	334,969	212,194	192,600	739,763	50,423
Claims	0	0	0	0	7,411,427
Depreciation	2,882,806	909,699	352,303	4,144,808	0
<i>Total Operating Expenses</i>	<u>12,483,654</u>	<u>5,557,208</u>	<u>7,067,132</u>	<u>25,107,994</u>	<u>8,194,308</u>
<i>Operating Income (Loss)</i>	<u>(1,510,018)</u>	<u>222,934</u>	<u>652,265</u>	<u>(634,819)</u>	<u>(850,660)</u>
<b>Non Operating Revenues (Expenses)</b>					
Interest	174,551	70,636	26,674	271,861	8,440
Operating Grants	0	414,000	70,882	484,882	0
Interest and Fiscal Charges	(2,073,355)	(1,827,772)	(564,591)	(4,465,718)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,898,804)</u>	<u>(1,343,136)</u>	<u>(467,035)</u>	<u>(3,708,975)</u>	<u>8,440</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(3,408,822)</u>	<u>(1,120,202)</u>	<u>185,230</u>	<u>(4,343,794)</u>	<u>(842,220)</u>
Capital Contributions	3,914,571	3,056,009	0	6,970,580	0
Transfers In	0	0	4,000	4,000	0
<i>Change in Net Assets</i>	<u>505,749</u>	<u>1,935,807</u>	<u>189,230</u>	<u>2,630,786</u>	<u>(842,220)</u>
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>110,131,630</u>	<u>52,197,509</u>	<u>7,173,470</u>	<u>169,502,609</u>	<u>(1,136,732)</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$110,637,379</u></u>	<u><u>\$54,133,316</u></u>	<u><u>\$7,362,700</u></u>	<u><u>\$172,133,395</u></u>	<u><u>(\$1,978,952)</u></u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2004

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$10,290,320	\$5,755,895	\$6,919,960	\$22,966,175	\$0
Cash Received from Interfund Services Provided	0	0	0	0	7,342,001
Other Cash Receipts	985,254	1,811	33,086	1,020,151	1,647
Cash Payments to Suppliers for Goods and Services	(3,766,586)	(3,128,662)	(5,806,332)	(12,701,580)	(680,644)
Cash Paid to Employees	(5,652,550)	(1,316,426)	(224,326)	(7,193,302)	(52,042)
Cash Paid for Claims	0	0	0	0	(7,099,298)
Other Operating Cash Payments	(197,589)	(212,194)	(192,600)	(602,383)	(50,423)
<i>Net Cash Provided by (Used for ) Operating Activities</i>	<u>1,658,849</u>	<u>1,100,424</u>	<u>729,788</u>	<u>3,489,061</u>	<u>(538,759)</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Receipts for Operating Grants	0	414,000	84,900	498,900	0
Transfers In	0	0	4,000	4,000	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>0</u>	<u>414,000</u>	<u>88,900</u>	<u>502,900</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Payments for Capital Acquisition	(2,123,395)	(3,970,295)	(42,002)	(6,135,692)	0
Proceeds from OWDA	1,263,504	3,267,085	0	4,530,589	0
Principal Paid on General Obligation Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on General Obligation Bonds	0	(34,130)	0	(34,130)	0
Principal Paid on OWDA Loans	(3,148,823)	(1,500,436)	(526,231)	(5,175,490)	0
Interest Paid on OWDA Loans	(2,083,845)	(1,734,908)	(383,928)	(4,202,681)	0
Principal Paid on OPWC Loans	0	(16,794)	0	(16,794)	0
Receipts from Tap-in Fees	5,032,415	1,426,358	0	6,458,773	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,060,144)</u>	<u>(2,622,832)</u>	<u>(952,161)</u>	<u>(4,635,137)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	174,551	70,636	26,674	271,861	8,440
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>773,256</b>	<b>(1,037,772)</b>	<b>(106,799)</b>	<b>(371,315)</b>	<b>(530,319)</b>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>11,921,718</u>	<u>5,541,955</u>	<u>1,893,277</u>	<u>19,356,950</u>	<u>845,391</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$12,694,974</u>	<u>\$4,504,183</u>	<u>\$1,786,478</u>	<u>\$18,985,635</u>	<u>\$315,072</u>

(continued)

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2004

	Business-Type Activities				Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities</b>					
Operating Income (Loss)	(\$1,510,018)	\$222,934	\$652,265	(\$634,819)	(\$850,660)
<i>Adjustments:</i>					
Depreciation	2,882,806	909,699	352,303	4,144,808	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(117,606)	(22,436)	(783,331)	(923,373)	0
Interfund Receivable	21,890	0	0	21,890	0
Materials and Supplies Inventory	(162,736)	(19,153)	0	(181,889)	0
Intergovernmental Receivable	397,654	0	16,980	414,634	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(17,328)	138,356	663,310	784,338	1,242
Contracts Payable	12,223	52,918	406,695	471,836	0
Retainage Payable	0	(229,991)	0	(229,991)	0
Compensated Absences Payable	70,307	16,319	(11,040)	75,586	0
Accrued Wages	76,763	1,359	(1,185)	76,937	(1,403)
Intergovernmental Payable	4,894	6,734	(566,200)	(554,572)	(67)
Claims Payable	0	0	0	0	312,129
Interfund Payable	0	23,685	(9)	23,676	0
<i>Total Adjustments</i>	3,168,867	877,490	77,523	4,123,880	311,901
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$1,658,849	\$1,100,424	\$729,788	\$3,489,061	(\$538,759)

**Noncash Activities:**

The Medina County Sewer District received donated capital assets from developers in the amount of \$3,390,516 and the Medina County Water District received donated capital assets from developers in the amount of \$6,613,179.

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2004*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$14,290,048
Cash and Cash Equivalents in Segregated Accounts	3,101,322
Cash and Cash Equivalents with Fiscal Agents	8,704
Property Taxes Receivable	180,302,168
Accrued Interest Receivable	5,691
Special Assessments Receivable	10,700,276
Intergovernmental Receivable	<u>11,724,283</u>
<i>Total Assets</i>	<u><u>\$220,132,492</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$13,251,958
Contracts Payable	106,313
Deposits Held and Due to Others	1,561,388
Payroll Withholdings	250,231
Undistributed Assets	<u>204,962,602</u>
<i>Total Liabilities</i>	<u><u>\$220,132,492</u></u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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**Note 1 - Reporting Entity**

Medina County, Ohio (the County) was created in 1818. The County is governed by a Board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate and Juvenile Court Judge, and a Domestic Relations Judge.

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 of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Medina County, this includes the Alcohol, Drug Addiction and Mental Health Board (ADAMH), the Board of Mental Retardation and Developmental Disabilities (MRDD), 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 County has no component units.

The following organizations are not part of the County's reporting entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially accountable for any of these entities:

*Medina County Educational Service Center*  
*Medina County Historical Society*  
*Medina County Law Library*  
*Medina County Agricultural Society*  
*Wadsworth and Medina Municipal Courts*

The County is associated with certain organizations which are defined as a Joint Venture, Jointly Governed Organizations, Risk Sharing Pool, Related Organizations or Insurance Purchasing Pool. These organizations are presented in Note 21, Note 22, Note 23, Note 24 and Note 25 to the basic financial statements. These organizations are:

*Medina County Emergency Management Agency*  
*Northeast Ohio Areawide Coordinating Agency (NOACA)*  
*Medina County Family First Council*  
*Lorain Medina Community Based Correctional Facility Judicial Corrections Board*  
*County Risk Sharing Authority, Inc. (CORSA)*  
*Medina County Library District*  
*Medina County Park District*

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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*Medina Metropolitan Housing Authority (MMHA)*  
*County Commissioners Association of Ohio (CCAO)*

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

*Medina County General Health District*  
*Medina County Soil and Water Conservation District*  
*Local Emergency Planning Commission*  
*Medina County Family First Council*  
*Medina County Park District*

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of Medina 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 also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described 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 activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses.

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 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. 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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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which each business activity or governmental activity 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. The internal service fund is presented on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***B. Fund Accounting***

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

***Governmental Funds*** Governmental funds are those through which most governmental functions typically 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 Fund*** The general fund is the operating fund of the County and is used to account 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.

***Achievement Center Special Revenue Fund*** To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy, Federal and State grants, and subsidies from the Ohio Department of Education and the Ohio Department of Mental Retardation and Developmental Disabilities.

***ADAMH Board Special Revenue Fund*** To account for Federal and State grants and transfers from the general fund that are expended by the Alcohol, Drug and Mental Health Board, primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

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

***Proprietary Funds*** Proprietary funds focus on the determination of changes in net assets, financial position and cash flows and are classified as enterprise or internal service.

***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 County's major enterprise funds are:

***Medina County Sewer District Fund*** This fund accounts for sanitary sewer services provided to County individual and commercial users in various parts of Medina County.



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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***Medina County Water District Fund*** This fund accounts for distribution of treated water to individual and commercial users in various parts of Medina County.

***Solid Waste Management Fund*** This fund accounts for revenues generated from the charges for use of the central processing facility for disposal of waste materials. All district waste is directed to the facility where recyclables are recovered from the waste stream.

***Internal Service Fund*** The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's only internal service fund accounts for the self-insurance program which provides medical, surgical, prescription drug, and dental benefits to County employees.

***Fiduciary Funds*** 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 only fiduciary funds are agency funds which are used to collect and distribute taxes and various State and Federal monies to local governments within the County and to account for funds of the County General Health District, the Soil and Water Conservation District, the Emergency Planning Commission, Family First Council and the County Park District.

***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 present 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 (e.g., revenues and other financing sources) and uses (e.g., 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 reconciliations 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 the proprietary fund types 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 net assets. The statement of revenues, expenses and changes in fund net assets presents increases (e.g., revenues) and decreases (e.g., 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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***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. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified 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 sixty days of year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, property transfer fees, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from property transfer fees, 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 7), 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, 2004, but which were levied to finance year 2005 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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***E. Budgetary Data***

All funds, other than agency funds, are legally required to be budgeted and appropriated. The enterprise debt service fund is budgeted as part of the debt service fund and is included with the appropriate enterprise funds on the GAAP basis. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, 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 that the County Commissioners may appropriate. The appropriation resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Board. The legal level of budgetary control is at the object level within each department for all funds. 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 are identified by the County Auditor. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate that was in effect at the time the final appropriations were passed by the County Commissioners.

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

***F. Cash and Investments***

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

The general fund made an advance to various special revenue and enterprise funds to eliminate the funds' negative cash balances. These various funds have an interfund payable for the amount of the advance received from the general fund and the general fund has an interfund receivable for the same amount on the balance sheet.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented on the combined balance sheet as "cash and cash equivalents with fiscal agents." The County has segregated bank accounts for monies held separate from the County's central bank account. These amounts are presented as "cash and cash equivalents in segregated accounts/investments in segregated accounts" since they are not required to be deposited into the County treasury.

During 2004, investments were limited to certificates of deposit, repurchase agreements, manuscript bonds, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and STAROhio.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

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, 2004.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2004 amounted to \$628,805 which includes \$497,314 assigned from other County funds.

Investments with original maturities 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.

***G. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of the purchase and reflecting the expenditure/expense in the year in which services are consumed.

***H. Inventory***

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

***I. Capital Assets***

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets 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 both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. 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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings (including sewage and water treatment plants)	50 years
Improvements Other Than Buildings	50 years
Equipment	3 - 20 years
Bridges	50 years
Roads	5 - 30 years
Culverts	50 years
Signals	15 years
Water Lines	50 years
Sewer Lines	50 years

The County's infrastructure consists of bridges, roads, culverts, signals, water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

***J. Interfund Balances***

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns on the statement of net assets, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***K. 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. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for 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.

***L. 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 on the proprietary funds financial statements.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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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 and compensated absences 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 on the governmental fund financial statements when due.

***M. 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 the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net assets restricted for other purposes include resources restricted for child support enforcement, computer operations, drug enforcement, prisoner housing, and transportation improvement operations.

The government wide statement of net assets reports \$39,682,518 of restricted net assets of which \$7,877,189 is restricted by enabling legislation.

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

***N. Fund Balance Reserves***

The County records reservations for those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, unclaimed monies and loans receivable which represent revolving loan fund monies (community development block grant) 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.

***O. 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 for county sewer, county water, solid waste recycling and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the funds. All revenues and expenses not meeting these definitions are reported as non-operating.

***P. Interfund Activity***

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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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.

***Q. Bond Discount/Issuance Cost***

Bond discounts and issuance cost for governmental and business-type activities are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are reported as deferred charges.

***R. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

***S. Estimates***

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

**Note 3 - Changes in Accounting Principles and Restatement of Prior Year's Net Assets**

***Changes in Accounting Principles*** For 2004, the County has implemented GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation" and GASB Technical Bulletin No. 2004-2, "Recognition of Pension and Other Postemployment Benefit Expenditures/Expense and Liabilities by Cost-Sharing Employers."

GASB Statement No. 39 states that entities for which a primary government is not financially accountable may still be reported as component units based on the nature and significance of their relationship with the primary government.

GASB Statement No. 46 clarifies when net assets should be restricted based upon enabling legislation.

GASB Technical Bulletin No. 2004-2 addresses the amount that should be recognized as expenditure/expense and as a liability each period by employers participating in a cost-sharing multiple-employer pension and other postemployment benefit (OPEB) plans.

The implementation of GASB Statement No. 39, implementation of GASB Statement No. 46 and GASB Technical Bulletin No. 2004-2 did not affect the presentation of the financial statements of the County.

***Restatement of Net Assets*** During the year it was determined that the outstanding balance of the OPWC loans was understated by \$28,553 and accumulated depreciation was overstated by \$1,341,000.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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The change had the following effect on fund equity for the Medina County Sewer District, Medina County Water District and Solid Waste Enterprise Funds and for Business-Type Activities.

	Sewer District	Water District	Solid Waste	Business-Type Activities
Net Assets, December 31, 2003	\$110,153,699	\$52,183,022	\$5,853,441	\$168,190,162
OPWC Loans Payable	(\$22,069)	\$14,487	(\$20,971)	(\$28,553)
Capital Assets	0	0	1,341,000	1,341,000
Restated Net Assets, December 31, 2003	<u>\$110,131,630</u>	<u>\$52,197,509</u>	<u>\$7,173,470</u>	<u>\$169,502,609</u>

**Note 4 - Compliance and Accountability**

**A. Legal Compliance**

The County had negative cash fund balances in the following funds indicating that revenue from other sources were used to pay obligations of these funds, contrary to Ohio Revised Code Section 5705.10:

*Special Revenue Funds*

Community Development Block Grant	\$10,375
Courthouse Security	2,682
Drug Enforcement	21,544
Office for Older Adults	50,431
Ohio Criminal Justice Service	20,263
Safe Communities	5,501
Title VI-D	59,739
Transportation Program	477,453
Victim Assistance	2,086
Workforce Development	173,688

*Proprietary Funds*

Medina County Water District	23,685
Solid Waste Management	16,980

In order to eliminate these deficits, the County will be closely monitoring the drawdown of grant funds and make advances during the year.



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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Contrary to Section 5705.41B, Ohio Revised Code, the following accounts had expenditures plus encumbrances in excess of final appropriations:

	<u>Final Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
<i>General Fund</i>			
General Government -			
Legislative and Executive			
Garage Services			
Contractual Services	\$133,851	\$162,932	\$29,081
General Government -			
Judicial			
Clerk of Courts			
Capital Outlay	13,745	48,959	35,214
Public Safety			
Sheriff			
Materials and Supplies	116,780	118,770	1,990
<i>Special Revenue Funds</i>			
Auto and Gas Tax			
Contractual Services	54,831	67,817	12,986
Office for Older Adults			
Title III-C			
Contractual Services	23,824	24,207	383
Home Delivered Meals			
Contractual Services	39,896	41,810	1,914
Recorder Housing			
Other	0	1,608,516	1,608,516
<i>Capital Projects Fund</i>			
County Capital Improvements			
Capital Outlay			
County Building Improvements	65,740	78,628	12,888
State Issue II			
Capital Outlay	0	2,062,685	2,062,685
<i>Enterprise Funds</i>			
Medina County Sewer District			
Capital Outlay	844,750	2,257,447	1,412,697
Medina County Water District			
Materials and Supplies	818,564	834,579	16,015
Capital Outlay	389,713	3,972,941	3,583,228
<i>Internal Service Fund</i>			
Self Insurance			
Claims and Judgments	6,749,550	7,099,298	349,748

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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Contrary to Section 5709.39, Ohio Revised Code, the community development block grant fund had original appropriations of \$247,113 in excess of \$3,000 over original certifications plus beginning balances of \$244,113.

Contrary to Section 5709.39, Ohio Revised Code, the following funds had final appropriations in excess of final certifications plus beginning balances:

	<u>Final Certifications Plus Beginning Balances</u>	<u>Final Appropriations</u>	<u>Excess</u>
<i>Special Revenue Funds</i>			
Community Development Block Grant	\$244,323	\$247,323	\$3,000
Safe Communities	93,536	95,008	1,472

Although these budgetary violations were not corrected by year-end, management has indicated that appropriations will be closely monitored to ensure no future violations.

***B. Fund Deficits***

The following nonmajor funds had a deficit fund balance or deficit net assets as of December 31, 2004:

<i>Special Revenue Funds</i>	
Community Development Block Grant	\$8,975
Ohio Criminal Justice Service	21,075
Safe Communities	5,501
Title VI-D	52,252
Transportation Program	273,661
Workforce Development	210,805
 <i>Proprietary Fund</i>	
Self Insurance	1,978,952

The deficits in the special revenue funds resulted from the recognition of accrued liabilities. The general fund is responsible to cover deficit fund balances by means of a transfer. However, this is done when cash is needed rather than when accruals occur.

The deficit in the internal service fund resulted from an adjustment for accrued liabilities. The County continues to examine ways to maintain the self-insurance fund and have set rate increases for the portion paid by the employees to begin in 2005.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 5 - Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance/net assets 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 Statement of Revenues, Expenditures and Changes in Fund Balances, Budget (Non-GAAP basis) and Actual are presented in the basic financial statements for the general fund and major special revenue funds. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures 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 (GAAP).
4. Investments reported at fair value (GAAP) rather than cost (budget).

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:

	General	Achievement Center	ADAMH Board
GAAP Basis	(\$1,244,595)	\$538,617	\$3,224,052
Net Adjustment for Revenue Accruals	967,309	(1,421,341)	(2,672,542)
Fair Value Investments -Beginning of Year	45,221	0	0
Fair Value Investments -End of Year	(190,239)	0	0
Net Adjustment for Expenditure Accruals	203,022	166,958	(153,324)
Transfers Out	199,370	0	0
Encumbrances	(1,108,893)	(743,428)	(1,128,732)
Budget Basis	(\$1,128,805)	(\$1,459,194)	(\$730,546)

**Note 6 - Deposits and Investments**

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.

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

Monies held by the County, which are not considered active, are classified as inactive. Beginning June 15, 2004, inactive monies could be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, 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, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality;
3. Written repurchase agreements in the securities listed above;
4. Bond and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds;
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 simultaneously exchange similar securities or cash, equal value for equal value;
9. Commercial paper notes, corporate notes and bankers acceptances;
10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Cash on Hand** At year end, the County had \$790,467 in undeposited cash on hand which is included as part of "equity in pooled cash and cash equivalents."

**Deposits** At year end, the carrying amount of the County's deposits was \$3,176,729 and the bank balance was \$7,769,595. Of the bank balance:

1. \$700,000 was covered by federal depository insurance.
2. \$7,069,595 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State 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.

**Investments** GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County investments to be categorized to give an indication of the level of custodial credit 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 or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 1	Category 3	Carrying and Fair Value
Investment in Medina County Manuscript Bonds	\$5,600	\$0	\$5,600
Repurchase Agreements		13,166,217	13,166,217
Federal Home Loan Bank Notes		18,137,026	18,137,026
Federal National Mortgage Association Notes		25,450,205	25,450,205
Federal Home Loan Mortgage Corporation Notes		3,974,794	3,974,794
STAROhio		0	12,645,527
Total Investments	<u>\$5,600</u>	<u>\$60,728,242</u>	<u>\$73,379,369</u>

The classification of cash and cash equivalents and investments on the combined balance sheet is based on criteria set forth in GASB Statement No. 9 "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Government Entities That Use Proprietary Fund Accounting". Cash and equivalents are defined to include investments with original maturities of three months or less and funds included within the County's cash management pool.

**Medina County, Ohio**  
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A reconciliation between the classification of cash and investments on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
<i>GASB Statement No. 9</i>	\$77,340,965	\$5,600
Investments of the Cash Management Pool:		
Repurchase Agreements	(13,166,217)	13,166,217
Federal Home Loan Bank Notes	(18,137,026)	18,137,026
Federal National Mortgage Association Notes	(25,450,205)	25,450,205
Federal Home Loan Mortgage Corporation Notes	(3,974,794)	3,974,794
STAROhio	(12,645,527)	12,645,527
Cash on Hand	(790,467)	0
<i>GASB Statement No. 3</i>	\$3,176,729	\$73,379,369

**Note 7 - Sales and Use Tax**

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2004. On a modified accrual basis, the amount of the receivable expected to be received outside the available period is deferred. On a full accrual basis, the full amount of the receivable is recognized as revenue. Sales and use tax revenue for 2004 amounted to \$8,882,250, which was credited entirely to the general fund.

**Note 8 - 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 2004 for real and public utility property taxes represents collections of 2003 taxes. Property tax payments received during 2004 for tangible personal property (other than public utility property) are for 2004 taxes.

2004 real property taxes are levied after October 1, 2004, on the assessed value as of January 1, 2004, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2004 real property taxes are collected in and intended to finance 2005.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed as 35 percent of true value. 2004 public utility property taxes which became a lien December 31, 2003, are levied after October 1, 2004, and are collected in 2005 with real property taxes.

2004 tangible personal property taxes are levied after October 1, 2003, on the values as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2004, was \$7.23 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

Real Property	\$3,501,826,620
Public Utility Personal Property	111,663,540
Tangible Personal Property	<u>290,678,631</u>
Total Valuation	<u><u>\$3,904,168,791</u></u>

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due by December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute 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 taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2004 and for which there is an enforceable legal claim. In the General Fund, Achievement Center, County Home Donations, Drug Enforcement and the General Obligation Bond Retirement Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2004 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue, while the remainder of the tax receivable is deferred.

#### **Note 9 - Receivables**

Receivables at December 31, 2004, consisted of property taxes, sales taxes, interest, special assessments, loans, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues.

Special assessments expected to be collected in more than one year amount to \$4,073,596 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$610,519.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities</b>	
Homestead and Rollback	\$1,518,446
Local Government	2,339,859
Motor Vehicle Registration	839,583
Sheriff's Rotary	74,729
Gasoline Tax	561,382
Permissive Tax	117,031
Indigent Defense Reimbursement	82,181
Municipal Fine Distribution	55,599
Charges for Services	82,972
ODOT Grant	203,500
Reclaim Ohio Grant	125,196
Achievement Center Grants and Subsidies	1,664,516
ADAMH Grants and Subsidies	3,997,342
CDBG Grants and Subsidies	8,975
Child Support Grants and Subsidies	57,870
Drug Enforcement Grants and Subsidies	3,227
Ohio Criminal Justice Services Grants and Subsidies	20,255
Office for Older Adults Grants and Subsidies	91,196
Public Assistance Grants and Subsidies	1,920,239
Safe Communities Grants	5,500
Title IV-D Grants and Subsidies	26,397
Transportation Grants and Subsidies	291,600
Victim Assistance Grants and Subsidies	2,086
Workforce Development Grants and Subsidies	173,688
<i>Total Governmental Activities</i>	<i>\$14,263,369</i>
<b>Business-Type Activities</b>	
Solid Waste Grants	\$16,980

Receivables and payables on the County's financial statements are recorded to the extent that the amounts are determined significant and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility.

Using this criteria, the County has elected not to record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.



**Medina County, Ohio**  
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**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2004, was as follows:

	Balance 12/31/03	Additions	Deletions	Balance 12/31/04
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,207,255	\$0	\$0	\$3,207,255
Construction in Progress	44,670	53,700	(44,670)	53,700
Total Capital Assets not being depreciated	<u>3,251,925</u>	<u>53,700</u>	<u>(44,670)</u>	<u>3,260,955</u>
Capital Assets being depreciated:				
Buildings	46,292,737	0	0	46,292,737
Improvements Other Than Buildings	1,795,959	18,960	0	1,814,919
Equipment	11,595,163	1,423,069	(597,208)	12,421,024
Infrastructure:				
Bridges	12,046,516	0	0	12,046,516
Roads	33,071,068	0	0	33,071,068
Culverts	1,451,786	142,340	0	1,594,126
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	<u>106,568,599</u>	<u>1,584,369</u>	<u>(597,208)</u>	<u>107,555,760</u>
Accumulated Depreciation:				
Buildings	(10,128,890)	(853,540)	0	(10,982,430)
Improvements Other Than Buildings	(566,539)	(36,190)	0	(602,729)
Equipment	(7,886,071)	(1,141,973)	571,189	(8,456,855)
Infrastructure:				
Bridges	(2,364,657)	(240,928)	0	(2,605,585)
Roads	(20,850,207)	(2,229,062)	0	(23,079,269)
Culverts	(242,555)	(29,033)	0	(271,588)
Signals	(225,422)	(21,023)	0	(246,445)
Total Accumulated Depreciation	<u>(42,264,341)</u>	<u>(4,551,749) *</u>	<u>571,189</u>	<u>(46,244,901)</u>
Capital Assets being depreciated, net	<u>64,304,258</u>	<u>(2,967,380)</u>	<u>(26,019)</u>	<u>61,310,859</u>
Governmental Activities Capital Assets, Net	<u>\$67,556,183</u>	<u>(\$2,913,680)</u>	<u>(\$70,689)</u>	<u>\$64,571,814</u>

**Medina County, Ohio**  
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	Balance 12/31/03	Additions	Deletions	Balance 12/31/04
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	84,094,184	5,948,759	(9,491,888)	80,551,055
<b>Total Capital Assets not being depreciated</b>	<b>85,095,904</b>	<b>5,948,759</b>	<b>(9,491,888)</b>	<b>81,552,775</b>
Capital Assets being depreciated:				
Buildings	13,993,778	0	0	13,993,778
Improvements Other Than Buildings	111,167,008	0	0	111,167,008
Equipment	4,537,715	313,687	(31,902)	4,819,500
Infrastructure:				
Water Lines	35,149,208	6,613,179	0	41,762,387
Sewer Lines	68,866,331	3,390,516	0	72,256,847
<b>Total Capital Assets being depreciated</b>	<b>233,714,040</b>	<b>10,317,382</b>	<b>(31,902)</b>	<b>243,999,520</b>
Accumulated Depreciation:				
Buildings	(3,513,034)	(272,549)	0	(3,785,583)
Improvements Other Than Buildings	(53,492,887)	(1,915,616)	0	(55,408,503)
Equipment	(2,673,089)	(490,504)	31,902	(3,131,691)
Infrastructure:				
Water Lines	(4,052,911)	(564,948)	0	(4,617,859)
Sewer Lines	(7,093,648)	(901,191)	0	(7,994,839)
<b>Total Accumulated Depreciation</b>	<b>(70,825,569)</b>	<b>(4,144,808)</b>	<b>31,902</b>	<b>(74,938,475)</b>
Capital Assets being depreciated, net	162,888,471	6,172,574	0	169,061,045
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$247,984,375</b>	<b>\$12,121,333</b>	<b>(\$9,491,888)</b>	<b>\$250,613,820</b>

\* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$580,256
Judicial	25,718
Public Safety	374,011
Public Works	2,881,886
Health	434,554
Human Services	255,324
<b>Total</b>	<b>\$4,551,749</b>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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**Note 11 - Federal Food Stamp Program**

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and 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 2004 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 balance for the year ending December 31, 2004 is \$2,000.

**Note 12 - Defined Benefit Retirement Plans**

***A. Ohio Public Employees Retirement System***

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.

For the year ended December 31, 2004, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$6,131,743, \$5,757,265 and \$5,473,325, respectively; 98.13 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. Contributions to the member-directed plan for 2004 were \$61,262 made by the County and \$38,431 made by the plan members.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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***B. State Teachers Retirement System***

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan.

In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

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

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2004, 2003, and 2002 were \$159,954, \$166,114 and \$109,212, respectively; 82.92 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. There were no contributions made to the DC and Combined Plans for 2004 by the County or by the plan members.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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**Note 13 - Postemployment Benefits**

***A. Ohio Public Employees Retirement System***

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.00 and 6.00 percent annually for the next eight years and 4.00 percent annually after eight years.

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

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$1,777,689. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

***B. State Teachers Retirement System***

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2004, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$12,304 for fiscal year 2004.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 2004, the balance in the Fund was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRS were \$268,739,000 and STRS had 111,853 eligible benefit recipients.

**Note 14 - Risk Management**

***A. Property and Liability***

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. During 2004, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by CORSA. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorist Liability	250,000
Ohio Stop Gap (Additional Worker's Compensation Coverage)	1,000,000
Building and Contents - Replacement Cost	100,000,000
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Depositor's Forgery	1,000,000
Money Orders/Counterfeit Currency	1,000,000

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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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***B. Worker's Compensation***

For 2004, the County participated in the County Commissioners Association of Ohio (CCAO) for the Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool, (See Note 25). 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 County 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 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 which 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 Comp Management, 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 representatives of the Plan to access loss experience for three years following the last year of participation.

***C. Insurance Benefits***

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. The monthly premium paid by the County during 2004 was \$276.25 for single coverage and \$654.90 for family coverage. Employees with single coverage paid \$20 per month and those with family coverage paid \$50 per month. An excess coverage insurance policy covers individual claims in excess of \$150,000 and aggregate claims in excess of \$7,995,428.

The liability for unpaid claims costs of \$2,291,749 reported in the fund at December 31, 2004, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2003 and 2004 were:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of Year</u>
2003	\$1,708,786	\$6,344,426	\$6,073,592	\$1,979,620
2004	1,979,620	7,411,427	7,099,298	2,291,749

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 15 - Long-Term Obligations**

The original issue date, interest rate, original issuance amount and maturity date for each of the County's bonds follow:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
<b>Business-Type Activities:</b>				
<b>General Obligation Bonds</b>				
<i>Medina County Water District:</i>				
S.D. Improvements, Series 1990	1990	7.40 %	\$375,000	2010
S.D. Improvements, Pearl/Norwalk	1995	5.94	759,522	2013
<b>OWDA Loans</b>				
<i>Medina County Water District:</i>				
RRSD W5-2	1980	7.87	219,436	2004
RRSD W5-1	1980	7.36	3,127,340	2004
RRSD W-7	1981	7.56	2,593,634	2005
Chippewa Ext and S-1	1988	7.65	813,025	2013
East Smith	1989	7.73	48,831	2009
Forest Drive	1989	8.40	67,178	2009
Route 162 Water Tower/Avon Lake	1996	5.85	2,731,477	2021
Route 162 Waterline	1996	6.58	621,460	2016
River Styx	1996	6.64	156,174	2016
Station, River, Grafton Roads	1996	5.90	1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38	997,293	2017
Steiger and Crocker Roads	1997	7.38	1,091,106	2017
Lafayette Waterline Loop	1998	6.49	1,077,303	2018
SCSD 39085702-1	1999	6.32	1,216,567	2018
Water Distribution System	2000	5.73	2,129,497	2020
Northwest Storage	2000	4.38	4,028,963	2021
Metzger Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Lester Wolff (3234)	2002	6.41	1,167,264	2022
Granger Tanks	2002	3.90	1,173,369	2022
Remsen, Huffman, Hamlin Roads	2002	4.65	855,191	2022
Spieth	2002	4.87	7,352,871	2023
Spieth Pump Station	2002	4.65	2,791,274	2023
Water System Expansion	2002	4.64	2,768,884	2024
Water System Expansion	2002	4.65	3,299,553	2024
Waterline Extensions	2003	4.40	2,775,912	2025
Foskett/Station/Beck Roads Waterlines	2003	4.40	1,187,573	2025
State Route 18 Waterline Relocation	2003	3.85	841,874	2025
Waterline Extensions	2003	4.51	1,688,576	2025
St. Rte. 57 & 162 Waterline Relocation	2004	3.98	352,855	2010
Hinckley Township Water Tank Planning	2004	5.56	266,000	2010
Water Meters and Meter Shop	2004	4.56	139,520	2026
Valley City Sanitary Pump Station Replacement	2004	4.10	77,399	2026
<i>Medina County Sewer District:</i>				
RRSD #390354	1972	6.25	873,171	2011
RRSD #390657	1977	5.25	2,720,924	2016
RRSD #39999903-2	1981	7.05	364,439	2005



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
<b>Business-Type Activities (continued):</b>				
<b>OWDA Loans</b>				
<i>Medina County Sewer District (continued):</i>				
SCSD #39085702-1	1985	11.19 %	\$49,406	2005
RRSD #39999903-3	1982	10.71	478,643	2005
SCSD #39085702-2	1980	6.65	5,834,215	2005
East Smith	1989	7.73	60,453	2009
Chippewa	1991	5.00	1,335,333	2010
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2000	3.02	1,829,529	2020
Plum Creek	2002	3.64	1,984,510	2022
Liverpool Treatment	2002	3.56	40,411,040	2022
Route 252 Sewer	2002	3.95	616,516	2022
Reservoir Sewer Replacement	2004	3.81	709,146	2025
Sewer Replacement	2004	4.16	346,094	2010
Boston Road Sanitary Sewer	2004	3.20	208,264	2009
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	6,865,292	2014
<b>OPWC Loan</b>				
<i>Medina County Water District:</i>				
Water Loop	2002	8.00	335,885	2021
<b>Governmental Activities:</b>				
<b>General Obligation Bonds</b>				
Achievement Center	1986	7.25	7,000,000	2006
County Facilities Improvements	1996	Variable	2,500,000	2014
Highway Garage	1997	Variable	3,750,000	2014
Prosecutor's Renovations	1999	Variable	500,000	2009
Department of Human Services	1999	Variable	3,000,000	2024
Engineering Center	2000	Variable	1,350,000	2010
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2009
Various Improvement Bonds	2002	2.68	1,125,000	2009
<b>OWDA Loans</b>				
County Home Sewer	1994	3.54	122,581	2014
Fair Board Water	2001	4.65	192,144	2011
<b>Special Assessment Bonds</b>				
SD #500 - Sewer Improvements	1985	9.13	550,000	2004
Normandy Park Waterline	1985	9.13	25,765	2004
SD #500 - Water Improvements	1986	7.13	295,000	2006
County Improvements	1988	7.25	825,000	2008
Sewer Improvements, Series 1990	1990	7.40	100,000	2010
Sewer Improvements, Series 1992	1992	5.90	125,000	2012

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities (continued):</b>				
<b>Special Assessment Bonds (continued)</b>				
State Route 18	1994	6.30 %	\$2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2002	Variable	415,000	2020
<b>OWDA Loans Paid from Special Assessments</b>				
Rustic Hills Portion	1988	7.73	664,777	2008
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
Harrisville Water	1997	6.36	578,146	2009
Harrisville Sewer	1997	6.36	870,045	2009
East Smith Water	2001	7.73	97,162	2009
East Smith Sewer	1989	7.73	86,303	2009
Forest Drive	1989	8.40	107,402	2009

A schedule of changes in bonds and other long-term obligations of the County during 2004 follows:

	Balance December 31, 2003	Additions	Reductions	Balance December 31, 2004	Amount Due in One Year
<b>Business-Type Activities:</b>					
<b>General Obligation Bonds</b>					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	\$138,156	\$0	\$19,737	\$118,419	\$19,737
S.D. Improvements, Pearl/Norwalk	399,745	0	39,975	359,770	39,975
<i>Total General Obligation Bonds</i>	537,901	0	59,712	478,189	59,712
<b>OWDA Loans</b>					
<i>Medina County Water District:</i>					
RRSD W5-2	9,418	0	9,418	0	0
RRSD W5-1	128,989	0	128,989	0	0
RRSD W-7	319,079	0	209,780	109,299	109,299
Chippewa Ext and S-1	468,437	0	38,064	430,373	40,976
East Smith	20,668	0	3,774	16,894	4,066
Forest Drive	29,576	0	5,002	24,574	5,422
Route 162 Water Tower/Avon Lake	2,230,936	0	80,128	2,150,808	84,816
Route 162 Waterline	461,096	0	26,420	434,676	28,158
River Styx	116,050	0	6,626	109,424	7,066
Station, River, Grafton Roads	1,438,766	0	85,784	1,352,982	90,846
Ryan, Avon, Marks Roads	792,988	0	38,414	754,574	41,248
Steiger and Crocker Roads	867,583	0	42,026	825,557	45,128
Lafayette Waterline Loop	881,138	0	40,508	840,630	43,138
SCSD 39085702-1	2,239,317	102,494	36,924	2,304,887	0
Water Distribution System	1,869,854	0	74,468	1,795,386	78,734
Northwest Storage	3,623,320	0	147,362	3,475,958	153,887
Metzger Muntz and Sleepy Hollow	857,790	0	31,391	826,399	33,162
Lester Wolff (3234)	1,105,263	0	34,061	1,071,202	36,280
Granger Tanks	\$1,044,461	\$0	\$42,024	\$1,002,437	\$0

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance December 31, 2003	Additions	Reductions	Balance December 31, 2004	Amount Due in One Year
<b>Business-Type Activities (continued):</b>					
<b>OWDA Loans (continued)</b>					
<i>Medina County Water District (continued):</i>					
Remsen, Huffman, Hamlin Roads	\$690,969	\$0	\$12,478	\$678,491	\$25,835
Spieth	6,485,415	0	148,616	6,336,799	0
Spieth Pump Station	2,704,183	0	91,187	2,612,996	95,476
Water System Expansion	1,013,601	0	44,778	968,823	47,608
Water System Expansion	3,987,165	0	122,214	3,864,951	0
Waterline Extensions	2,696,450	79,462	0	2,775,912	0
Foskett/Station/Beck Roads Waterlines	1,170,172	17,401	0	1,187,573	0
State Route 18 Waterline Relocation	298,496	543,378	0	841,874	0
Waterline Extensions	0	1,688,576	0	1,688,576	0
St. Rte. 57 & 162 Waterline Relocation	0	352,855	0	352,855	0
Hinckley Township Water Tank Planning	0	266,000	0	266,000	0
Water Meters and Meter Shop	0	139,520	0	139,520	0
Valley City Sanitary Pump Station Replacement	0	77,399	0	77,399	0
<i>Medina County Water District OWDA Loans</i>	<u>37,551,180</u>	<u>3,267,085</u>	<u>1,500,436</u>	<u>39,317,829</u>	<u>971,145</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	350,317	0	37,975	312,342	40,349
RRSD #390657	850,287	0	68,022	782,265	68,022
RRSD #39999903-2	43,059	0	28,378	14,681	14,681
RRSD #39999903-3	73,619	0	48,262	25,357	25,357
SCSD #39085702-1	454,717	0	454,717	0	0
SCSD #39085702-2	5,540	0	5,540	0	0
East Smith	25,995	0	4,224	21,771	4,550
Chippewa	584,262	0	78,141	506,121	82,097
Hamilton Road	652,002	0	58,481	593,521	61,562
Chippewa	1,486,989	0	134,509	1,352,480	141,318
Brunswick Gardens	305,658	0	24,952	280,706	26,832
Hinckley Wastewater Treatment	6,382,259	0	410,462	5,971,797	425,707
Hamilton	519,501	0	32,442	487,059	33,806
Marks Sewer	1,009,832	0	62,328	947,504	65,070
Brunswick Rehab	744,848	0	46,515	698,333	48,469
Medina City Rehab	1,500,815	0	75,290	1,425,525	0
Plum Creek	1,694,195	0	49,037	1,645,158	0
Liverpool Treatment	35,560,312	0	1,466,410	34,093,902	0
Route 252 Sewer	556,265	0	21,979	534,286	0
Reservoir Sewer Replacement	0	709,146	0	709,146	0
Sewer Replacement	0	346,094	0	346,094	0
Boston Road Sanitary Sewer	0	208,264	41,159	167,105	0
<i>Medina County Sewer District OWDA Loans</i>	<u>52,800,472</u>	<u>1,263,504</u>	<u>3,148,823</u>	<u>50,915,153</u>	<u>1,037,820</u>
<i>Solid Waste</i>					
Central Processing Facility	6,865,292	0	526,231	6,339,061	556,653
<i>Total OWDA Loans</i>	<u>\$97,216,944</u>	<u>\$4,530,589</u>	<u>\$5,175,490</u>	<u>\$96,572,043</u>	<u>\$2,565,618</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2004

	Balance December 31, 2003	Additions	Reductions	Balance December 31, 2004	Amount Due In One Year
<b>Business-Type Activities (continued):</b>					
<b>OPWC Loan</b>					
Water Loop	\$302,297	\$0	\$16,794	\$285,503	\$16,794
Compensated Absences Payable	493,212	96,473	20,887	568,798	52,934
<i>Total Business-Type Activities</i>	<u>\$98,550,354</u>	<u>\$4,627,062</u>	<u>\$5,272,883</u>	<u>\$97,904,533</u>	<u>\$2,695,058</u>
<b>Governmental Activities:</b>					
<b>General Obligation Bonds</b>					
Achievement Center	\$1,050,000	\$0	\$350,000	\$700,000	\$350,000
County Facility Improvements	1,915,000	0	105,000	1,810,000	110,000
Highway Garage	1,700,000	0	395,000	1,305,000	415,000
Prosecutor's Renovations	325,000	0	50,000	275,000	50,000
Department of Human Services	2,710,000	0	80,000	2,630,000	80,000
Engineering Center	1,015,000	0	125,000	890,000	130,000
Adult Jail Facility Refunding Bonds	3,330,000	0	525,000	2,805,000	535,000
Unamortized Discount	(14,312)	0	(2,385)	(11,927)	0
Various Improvement Bonds	1,065,000	0	65,000	1,000,000	65,000
Unamortized Discount	(10,444)	0	(746)	(9,698)	0
<i>Total General Obligation Bonds</i>	<u>13,085,244</u>	<u>0</u>	<u>1,691,869</u>	<u>11,393,375</u>	<u>1,735,000</u>
<b>OWDA Loans</b>					
County Home Sewer	74,913	0	6,005	68,908	6,220
Fair Board Water	152,047	0	17,375	134,672	18,192
<i>Total OWDA Loans</i>	<u>226,960</u>	<u>0</u>	<u>23,380</u>	<u>203,580</u>	<u>24,412</u>
<b>Special Assessment Bonds</b>					
SD #500 - Sewer Improvements	50,000	0	25,000	25,000	25,000
Normandy Park Waterline	1,400	0	1,400	0	0
SD #500 - Water Improvements	45,000	0	15,000	30,000	15,000
County Improvements	100,000	0	20,000	80,000	20,000
Sewer Improvements, Series 1990	36,841	0	5,263	31,578	5,263
Sewer Improvements, Series 1992	45,000	0	5,000	40,000	5,000
State Route 18	1,050,000	0	105,000	945,000	105,000
Deferred Assessments	100,251	0	10,025	90,226	10,025
Water Improvements #5	595,000	0	25,000	570,000	25,000
Gateway Drive	410,000	0	15,000	395,000	15,000
<i>Total Special Assessment Bonds</i>	<u>\$2,433,492</u>	<u>\$0</u>	<u>\$226,688</u>	<u>\$2,206,804</u>	<u>\$225,288</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2004

	Balance December 31, 2003	Additions	Reductions	Balance December 31, 2004	Amount Due in One Year
<b>Governmental Activities (continued):</b>					
<b>OWDA Loans Paid from Special Assessments</b>					
Rustic Hills Portion	\$221,110	\$0	\$49,262	\$171,848	\$53,070
State Route 18 Water	500,717	0	36,000	464,717	38,572
State Route 18 Sewer	1,199,375	0	94,171	1,105,204	99,132
Harrisville Water	293,364	0	51,670	241,694	54,956
Harrisville Sewer	441,480	0	77,756	363,724	82,702
East Smith Water	22,320	0	7,705	14,615	8,300
East Smith Sewer	48,523	0	4,436	44,087	4,779
Forest Drive	42,779	0	7,235	35,544	7,842
<i>Total ODWA Loans</i>	<u>2,769,668</u>	<u>0</u>	<u>328,235</u>	<u>2,441,433</u>	<u>349,353</u>
Compensated Absences	<u>2,700,333</u>	<u>1,225,656</u>	<u>1,869,019</u>	<u>2,056,970</u>	<u>192,436</u>
<i>Total Governmental Activities</i>	<u><u>\$21,215,697</u></u>	<u><u>\$1,225,656</u></u>	<u><u>\$4,139,191</u></u>	<u><u>\$18,302,162</u></u>	<u><u>\$2,526,489</u></u>

Special assessment debt 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, payment would be made by the County. Special assessment debt was not included in net assets invested in capital assets net of related debt for governmental activities, with the exception of the County improvement bonds. This is due to the fact that these bonds were used to construct business-type capital assets. Revenue debt and OWDA loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund, using general property tax revenue.

All bonded debt is a general obligation supported by the full faith and credit of the County. OWDA loans grant no security nor property interest to OWDA in any property of the County, and do not pledge the general credit of the County.

Compensated absences will be paid from the fund from which the employee is paid. These funds include the general fund, achievement center, ADAMH, auto and gas, child support enforcement agency, dog and kennel, DRETAC, drug enforcement, office of older adults, public assistance, real estate, shelter care, title vi-d, transportation, sewer, water and solid waste funds.

The County office building is occupied by the sanitary engineering department, which manages all County enterprise operations, and the County engineering department, which is a governmental fund operation. One half of the general obligation bonded indebtedness for the construction of the building is paid from enterprise fund revenues; the remainder is paid from unvoted property tax revenue.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2004

The following is a summary of the County's future annual debt service requirements for long-term obligations:

***Business-Type Activities:***

	<u>General Obligation Bonds</u>		<u>OWDA Loans</u>		<u>OPWC Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2005	\$59,712	\$30,309	\$2,565,618	\$1,883,459	\$16,794	\$0
2006	59,712	26,491	2,540,033	1,762,741	16,794	0
2007	59,712	22,631	2,670,579	1,628,623	16,794	0
2008	59,711	18,773	2,808,318	1,489,326	16,794	0
2009	59,710	14,913	2,934,536	1,338,712	16,794	0
2010-2014	179,632	25,445	14,574,165	4,303,763	83,970	0
2015-2019	0	0	7,225,136	1,282,453	83,970	0
2020-2023	0	0	1,493,659	99,212	33,593	0
<b>Total</b>	<b>\$478,189</b>	<b>\$138,562</b>	<b>\$36,812,044</b>	<b>\$13,788,289</b>	<b>\$285,503</b>	<b>\$0</b>

***Governmental Activities:***

	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>OWDA Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2005	\$1,735,000	\$508,965	\$225,288	\$107,381	\$373,765	\$157,127
2006	1,790,000	433,932	200,288	94,972	397,346	133,549
2007	1,490,000	353,783	185,288	84,750	422,464	108,430
2008	1,075,000	292,353	190,288	75,556	382,828	81,702
2009	1,120,000	252,097	175,288	66,076	201,573	58,358
2010-2014	1,930,000	847,872	745,364	218,999	867,037	114,381
2015-2019	1,370,000	394,195	345,000	101,373	0	0
2020-2024	905,000	143,055	140,000	13,575	0	0
<b>Total</b>	<b>\$11,415,000</b>	<b>\$3,226,252</b>	<b>\$2,206,804</b>	<b>\$762,682</b>	<b>\$2,645,013</b>	<b>\$653,547</b>

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan. 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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The balance of these loans is as follows:

<b>Enterprise Funds</b>	
Medina County Sewer District	\$38,921,216
Medina County Water District	<u>20,838,783</u>
Total	<u><u>\$59,759,999</u></u>

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

The effects of the debt limitations described above at December 31, 2004, are an overall debt margin of \$88,010,495 and a margin on unvoted debt of \$30,947,963.

**Note 16 - 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. Vacation time may not exceed two years' accrual without the approval of management. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

**Note 17 - Contractual Commitments**

As of December 31, 2004, the County had contractual commitments for the following project:

Project	Contractual Commitment	Expended	Balance 12/31/2004
Recorders Office Renovations	\$53,700	\$0	\$53,700

**Note 18 - Conduit Debt Obligations**

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and Economic Development Bonds for the private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

As of December 31, 2004, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$77,530,000 was still outstanding.

**Note 19 - Contingent Liabilities**

**A. Grants**

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.

**B. Litigation**

Several claims and lawsuits are pending against the County. The amount of the liability, if any, cannot be reasonably estimated at this time.

**Note 20 - Interfund Activity and Balances**

**A. Interfund Transfers**

Interfund transfers for the year ended December 31, 2004, consisted of the following:

<u>Transfer To</u>	<u>Transfer From</u>			<u>Total</u>
	<u>General Fund</u>	<u>Achievement Center</u>	<u>Nonmajor Governmental</u>	
<b>Major Fund</b>				
ADAMH Board	288,947	\$0	\$0	\$288,947
<b>Nonmajor Governmental</b>	<u>2,465,501</u>	<u>200,000</u>	<u>477,938</u>	<u>3,143,439</u>
<i>Total Governmental Activities</i>	2,754,448	200,000	477,938	3,432,386
<b>Business-Type Activities</b>				
Solid Waste Management	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>4,000</u>
<b>Total</b>	<u>\$2,758,448</u>	<u>\$200,000</u>	<u>\$477,938</u>	<u>\$3,436,386</u>

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 provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenses; and to return money to the fund from which it was originally provided once a project is completed.



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

**B. Interfund Balances**

Interfund balances at December 31, 2004, consisted of the following amounts and represent advances to offset deficit cash. 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.

<u>Interfund Payable</u>	<b>Interfund Receivable</b>		
	General Fund	Nonmajor Governmental	Total
<b>Governmental Activities</b>			
<b>Major Fund</b>			
General Fund	\$0	\$199,370	\$199,370
ADAMH Board	82	0	82
<b>Nonmajor Governmental</b>	823,761	10,678	834,439
<i>Total Governmental Activities</i>	823,843	210,048	1,033,891
<b>Business-Type Activities</b>			
Medina County Water District	23,685	0	23,685
Solid Waste Management	16,980	0	16,980
<i>Total Business-Type Activities</i>	40,665	0	40,665
<b>Total</b>	\$864,508	\$210,048	\$1,074,556

**Note 21 - Joint Venture**

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on 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 2004, the County contributed \$68,115 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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**Note 22 - Jointly Governed Organizations**

***A. Northeast Ohio Areawide Coordinating Agency (NOACA)***

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 agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2004, the County contributed \$44,850 to NOACA.

***B. Medina County Family First Council***

The mission of the Medina County Family First Council (Council) is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2004, the County contributed \$33,750 to the Council.

***C. Lorain Medina Community Based Correctional Facility Judicial Corrections Board***

The Lorain Medina Community Based Correctional Facility Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This Board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2004, the County did not contribute any funding to the Board.

**Note 23 - Risk Sharing Pool**

The County Risk Sharing Authority, Inc., (CORSA) is a risk sharing pool made up of fifty-five 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 coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. 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 certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2004 was \$397,207.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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**Note 24 - Related Organizations**

***A. Medina County Library District***

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library 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 may issue debt and determines its own budget. The Library did not receive any funding from the County during 2004.

***B. Medina County Park District***

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2004.

***C. Medina Metropolitan Housing Authority***

The Medina Metropolitan Housing Authority ("MMHA") is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2004, the County did not have any financial contributions to the operation of the MMHA.

**Note 25 - Insurance Purchasing Pool**

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 participates in the of Ohio Workers' Compensation Group Rating Plan that 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 CCAO; 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 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.

## Combining Statements and Individual Fund Schedules

### Fund Descriptions - Nonmajor Governmental Funds

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#### *Nonmajor Special Revenue Funds*

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

*Auto and Gas Tax Fund* - To account for revenue derived from motor vehicle licenses and gasoline tax and from interest. Expenditures are restricted by state law to County road and bridge repair and improvement programs.

*Child Support Enforcement Fund* - To account for the receipt of Federal and State grants as well as the revenue and expenditures incurred in the processing and enforcement of court ordered child support payments.

*Children's Services Fund* - To account revenue from the State government and expenditures for subsidized adoptions and for support of children in the custody of the County Department of Job and Family Services as prescribed under the State Children's Services Subsidy Grant program.

*Community Development Block Grant Fund* - To account for revenue from the Federal government and expenditures as prescribed under the Community Development Block Grant program.

*Community Safety Awareness Fund* - To account for local, State and Federal monies used to provide training to the community and youth professionals in the area.

*Computer Fund* - To account for local, State and Federal monies used to purchase and update computer equipment and programs.

*County Home Fund* - To account for taxes and donation monies received for the operation of the County Home.

*Courthouse Security Fund* - To account for grant monies received to upgrade courtroom security.

*Crippled Children Fund* - To account for local, State and Federal monies used to the assistance of qualified individuals.

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

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

*DRETAC Fund* - To account for five percent of all certified delinquent real estate taxes, personal property taxes and assessments used for the purpose of collecting delinquent property taxes, personal property taxes and special assessments.

(continued)

## Fund Descriptions - Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

*Drug Enforcement Fund* - To account for the operations of the County's drug education and enforcement activities. Revenue sources are a county-wide property tax levy and Federal and State grants.

*FEMA Subsidy Fund* - To account for Federal grant monies used for emergency preparedness within the County.

*Help America Vote Act Fund* - To account for Federal grant monies used for the purchase of voting equipment.

*Indigent Guardianship Fund* - To account for the monies used for the defense of persons unable to provide their own defense.

*Juvenile Detention Center Donations Fund* - To account for the monies donated for use by the Detention Center for programs and expenses.

*Marriage License Fund* - To account for the portion of marriage license revenue used to provide financial assistance for the victims of domestic violence.

*Office for Older Adults Fund* - To account for revenues from the Federal government, transfers from the General Fund, and expenditures for the County's older adults as prescribed under the Title III-B and III-C grant programs.

*Ohio Criminal Justice Service Fund* - To account for the monies used for specific equipment purchases for the Sheriff's Office

*Port Authority Fund* - To account for the monies used for revenue and expenses incurred by the County Port Authority.

*Project Impact Fund* - To account for the monies used for expenses incurred by the County Planning Commission.

*Public Assistance Fund* - To account for various Federal and State grants and transfers from the General Fund used to provide general relief to eligible recipients, pay for medical assistance and to pay for various social services.

*Real Estate Assessment Fund* - To account for State mandated, County-wide real estate appraisals that are funded by charges to the County's political subdivisions.

*Recorder Housing Fund* - To account for monies collected to pay for prisoner housing during their stay in the County jail system.

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

*Safe Communities Fund* - To account for local, State and Federal monies used to provide information and awareness to the community.

(continued)

## **Fund Descriptions - Nonmajor Governmental Funds (continued)**

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### ***Nonmajor Special Revenue Funds (continued)***

*Shelter Care and Youth Services Fund* - To account for State grants used to fund programs to enable youth to remain in the community rather than being placed in State institutions. These programs include the New Horizons Shelter Care Home, foster care programs and others.

*Sheriff Donations Fund* - To account for the monies donated for use by the Sheriff's Office and the Jail.

*Title VI-D Fund* - To account for court costs expended on specific charges associated with the Juvenile Court.

*Transportation Program Fund* - To account for local, State and Federal monies used to furnish transportation for handicapped and senior citizens within the County.

*Transportation Improvement Fund* - To account for all revenues received for the improvement of State Route 18.

*Victim Assistance Fund* - To account for grant monies received to be used to assist victims of crimes and awareness of help available to these families.

*Webcheck Program Fund* - To account for the monies collected and expensed for background checks through the Sheriff's Office.

*Workforce Development Fund* - To account for local, State and Federal monies used for job assistance for adults and youth within the County.

### ***Nonmajor Debt Service Funds***

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

*General Obligation Bond Retirement Fund* - To account for tax levies that are utilized for the repayment of general obligation bonds and notes of the County.

*Special Assessment Bond Retirement Fund* - To account for the collection of special assessments levied against benefited properties for the payment of special assessment bonds and related interest costs.

(continued)

## Fund Descriptions - Nonmajor Governmental Funds (continued)

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### *Nonmajor Capital Projects Funds*

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

*Achievement Center Construction Fund* - To account for the financing and construction of a new school for the mentally retarded and developmentally disabled.

*Community Center Parking Fund* - To account for the ongoing maintenance of the parking lot at the Community Center.

*County Capital Improvements Fund* - To account for the acquisition and renovation of County buildings as well as to reflect the costs associated with various miscellaneous capital improvements.

*State Issue II Fund* - To account for capital grants received from the Ohio Public Works Commission for improvement projects undertaken by the County Highway Engineering department. State Issue II monies received for sewer and water fund projects are accounted for within the Sewer and Water Enterprise Funds.

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2004*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,549,998	\$1,592,414	\$1,192,519	\$20,334,931
Cash and Cash Equivalents				
With Fiscal Agent	0	676	0	676
Investments In Segregated Accounts	0	5,600	0	5,600
Materials and Supplies Inventory	192,037	0	0	192,037
Accrued Interest Receivable	11,115	0	0	11,115
Accounts Receivable	100,357	0	2,025	102,382
Intergovernmental Receivable	4,303,311	61,981	0	4,365,292
Interfund Receivable	210,048	0	0	210,048
Property Taxes Receivable	1,874,196	888,780	0	2,762,976
Special Assessments Receivable	32,778	4,648,237	0	4,681,015
Loans Receivable	13,784	0	0	13,784
<i>Total Assets</i>	<u>\$24,287,624</u>	<u>\$7,197,688</u>	<u>\$1,194,544</u>	<u>\$32,679,856</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$958,165	\$0	\$65,282	\$1,023,447
Contracts Payable	172,127	0	27,545	199,672
Accrued Wages and Benefits	365,387	0	0	365,387
Matured Interest Payable	0	676	0	676
Interfund Payable	834,439	0	0	834,439
Intergovernmental Payable	918,601	0	0	918,601
Deferred Revenue	5,570,790	5,598,998	0	11,169,788
<i>Total Liabilities</i>	<u>8,819,509</u>	<u>5,599,674</u>	<u>92,827</u>	<u>14,512,010</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,216,749	25	86,622	1,303,396
Reserved for Loans Receivable	13,784	0	0	13,784
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	14,237,582	0	0	14,237,582
Debt Service Funds	0	1,597,989	0	1,597,989
Capital Projects Funds	0	0	1,015,095	1,015,095
<i>Total Fund Balances</i>	<u>15,468,115</u>	<u>1,598,014</u>	<u>1,101,717</u>	<u>18,167,846</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$24,287,624</u>	<u>\$7,197,688</u>	<u>\$1,194,544</u>	<u>\$32,679,856</u>



**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2004*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Taxes	\$1,894,020	\$1,092,963	\$0	\$2,986,983
Charges for Services	6,091,316	0	0	6,091,316
Fines and Forfeitures	85,312	0	0	85,312
Intergovernmental	23,406,253	64,277	2,062,685	25,533,215
Special Assessments	335,314	554,923	0	890,237
Interest	63,767	172,620	0	236,387
Donations	84,910	0	0	84,910
Other	1,313,424	50,398	20,635	1,384,457
<i>Total Revenues</i>	<u>33,274,316</u>	<u>1,935,181</u>	<u>2,083,320</u>	<u>37,292,817</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,627,022	3,275	0	4,630,297
Judicial	2,569,477	0	0	2,569,477
Public Safety	2,456,396	0	0	2,456,396
Public Works	7,266,042	0	0	7,266,042
Health	304,618	0	0	304,618
Human Services	12,894,369	0	0	12,894,369
Economic Development and Assistance	246,240	0	0	246,240
Capital Outlay	0	0	2,698,723	2,698,723
Debt Service:				
Principal Retirement	80,000	2,193,303	0	2,273,303
Interest and Fiscal Charges	377,712	739,635	0	1,117,347
<i>Total Expenditures</i>	<u>30,821,876</u>	<u>2,936,213</u>	<u>2,698,723</u>	<u>36,456,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,452,440</u>	<u>(1,001,032)</u>	<u>(615,403)</u>	<u>836,005</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,965,501	477,938	700,000	3,143,439
Transfers Out	(477,938)	0	0	(477,938)
<i>Total Other Financing Sources (Uses)</i>	<u>1,487,563</u>	<u>477,938</u>	<u>700,000</u>	<u>2,665,501</u>
<i>Net Change in Fund Balances</i>	3,940,003	(523,094)	84,597	3,501,506
<i>Fund Balances Beginning of Year</i>	<u>11,528,112</u>	<u>2,121,108</u>	<u>1,017,120</u>	<u>14,666,340</u>
<i>Fund Balances End of Year</i>	<u><u>\$15,468,115</u></u>	<u><u>\$1,598,014</u></u>	<u><u>\$1,101,717</u></u>	<u><u>\$18,167,846</u></u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2004*

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
<b>Assets</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$4,444,570	\$495,620	\$1,078,499	\$618	\$40,731
Materials and Supplies Inventory	192,037	0	0	0	0
Accrued Interest Receivable	10,501	0	0	0	0
Accounts Receivable	40,923	0	0	0	0
Intergovernmental Receivable	1,570,849	57,870	0	8,975	0
Interfund Receivable	0	0	0	1,400	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,258,880</u>	<u>\$553,490</u>	<u>\$1,078,499</u>	<u>\$10,993</u>	<u>\$40,731</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$340,360	\$7,994	\$95,566	\$0	\$0
Contracts Payable	110,664	0	0	0	0
Accrued Wages and Benefits	106,740	44,116	0	0	0
Interfund Payable	0	0	0	10,375	0
Intergovernmental Payable	180,755	50,931	199,037	618	21,004
Deferred Revenue	1,011,997	57,870	0	8,975	0
<i>Total Liabilities</i>	<u>1,750,516</u>	<u>160,911</u>	<u>294,603</u>	<u>19,968</u>	<u>21,004</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	712,110	13,541	64,453	3,995	1,228
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	3,796,254	379,038	719,443	(12,970)	18,499
<i>Total Fund Balances (Deficit)</i>	<u>4,508,364</u>	<u>392,579</u>	<u>783,896</u>	<u>(8,975)</u>	<u>19,727</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,258,880</u>	<u>\$553,490</u>	<u>\$1,078,499</u>	<u>\$10,993</u>	<u>\$40,731</u>

<u>Computer</u>	<u>County Home</u>	<u>Courthouse Security</u>	<u>Crippled Children</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>
\$424,417	\$90,361	\$22,135	\$28,107	\$1,983,783	\$66,947	\$449,810
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	48,169	0	0	0	0	0
0	0	0	0	0	0	0
0	681,448	0	0	0	0	0
0	0	0	0	32,778	0	0
0	0	0	0	0	0	0
<u>\$424,417</u>	<u>\$819,978</u>	<u>\$22,135</u>	<u>\$28,107</u>	<u>\$2,016,561</u>	<u>\$66,947</u>	<u>\$449,810</u>
\$34,216	\$12,767	\$398	\$0	\$150	\$9,815	\$7,143
0	0	0	0	0	0	0
0	0	0	0	0	6,626	8,564
0	0	2,682	0	0	0	0
2,500	0	3,701	28,107	0	6,603	9,298
0	729,617	0	0	32,778	0	0
<u>36,716</u>	<u>742,384</u>	<u>6,781</u>	<u>28,107</u>	<u>32,928</u>	<u>23,044</u>	<u>25,005</u>
25,800	0	23	0	0	0	42,295
0	0	0	0	0	0	0
<u>361,901</u>	<u>77,594</u>	<u>15,331</u>	<u>0</u>	<u>1,983,633</u>	<u>43,903</u>	<u>382,510</u>
<u>387,701</u>	<u>77,594</u>	<u>15,354</u>	<u>0</u>	<u>1,983,633</u>	<u>43,903</u>	<u>424,805</u>
<u>\$424,417</u>	<u>\$819,978</u>	<u>\$22,135</u>	<u>\$28,107</u>	<u>\$2,016,561</u>	<u>\$66,947</u>	<u>\$449,810</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2004*

	Drug Enforcement	Help America Vote Act	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
<b>Assets</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$770,955	\$85,186	\$8,791	\$4,736	\$19,287
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	86,487	0	0	0	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	1,192,748	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,050,190</u>	<u>\$85,186</u>	<u>\$8,791</u>	<u>\$4,736</u>	<u>\$19,287</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$14,510	\$0	\$0	\$165	\$19,287
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	14,676	0	0	0	0
Interfund Payable	21,544	0	0	0	0
Intergovernmental Payable	176,617	0	0	44	0
Deferred Revenue	1,279,235	0	0	0	0
<i>Total Liabilities</i>	<u>1,506,582</u>	<u>0</u>	<u>0</u>	<u>209</u>	<u>19,287</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	38,000	193	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	543,608	47,186	8,598	4,527	0
<i>Total Fund Balances (Deficit)</i>	<u>543,608</u>	<u>85,186</u>	<u>8,791</u>	<u>4,527</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,050,190</u>	<u>\$85,186</u>	<u>\$8,791</u>	<u>\$4,736</u>	<u>\$19,287</u>

Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Project Impact	Public Assistance	Real Estate Assessment	Recorder Housing
\$73,882	\$489	\$31,602	\$132	\$2,067,387	\$2,804,459	\$305,444
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
91,196	20,255	0	0	1,920,239	0	0
10,571	2,728	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$175,649</u>	<u>\$23,472</u>	<u>\$31,602</u>	<u>\$132</u>	<u>\$3,987,626</u>	<u>\$2,804,459</u>	<u>\$305,444</u>
\$7,332	\$4,029	\$0	\$0	\$248,721	\$7,972	\$0
5,395	0	0	0	56,068	0	0
11,614	0	0	0	109,541	15,694	0
61,108	20,263	0	0	0	0	0
14,301	0	0	0	130,685	17,990	0
37,786	20,255	0	0	1,919,403	0	0
<u>137,536</u>	<u>44,547</u>	<u>0</u>	<u>0</u>	<u>2,464,418</u>	<u>41,656</u>	<u>0</u>
28,242	4,271	4,602	0	128,439	53,162	0
0	0	0	0	0	0	0
9,871	(25,346)	27,000	132	1,394,769	2,709,641	305,444
<u>38,113</u>	<u>(21,075)</u>	<u>31,602</u>	<u>132</u>	<u>1,523,208</u>	<u>2,762,803</u>	<u>305,444</u>
<u>\$175,649</u>	<u>\$23,472</u>	<u>\$31,602</u>	<u>\$132</u>	<u>\$3,987,626</u>	<u>\$2,804,459</u>	<u>\$305,444</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2004*

	Revolving Loan Program	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D
<b>Assets</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$201,337	\$199	\$1,156,693	\$40,583	\$13,196
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	614	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	5,500	0	0	26,397
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	13,784	0	0	0	0
<i>Total Assets</i>	<u>\$215,735</u>	<u>\$5,699</u>	<u>\$1,156,693</u>	<u>\$40,583</u>	<u>\$39,593</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$23,253	\$5,252	\$3,883
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	12,963	0	13,031
Interfund Payable	0	5,501	0	0	59,739
Intergovernmental Payable	0	199	23,934	0	15,192
Deferred Revenue	0	5,500	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>11,200</u>	<u>60,150</u>	<u>5,252</u>	<u>91,845</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	12,998	3,146	36,987	2,160	10,062
Reserved for Loans Receivable	13,784	0	0	0	0
Unreserved, Undesignated (Deficit)	188,953	(8,647)	1,059,556	33,171	(62,314)
<i>Total Fund Balances (Deficit)</i>	<u>215,735</u>	<u>(5,501)</u>	<u>1,096,543</u>	<u>35,331</u>	<u>(52,252)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$215,735</u>	<u>\$5,699</u>	<u>\$1,156,693</u>	<u>\$40,583</u>	<u>\$39,593</u>

Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$28,073	\$773,639	\$9,066	\$5,950	\$23,314	\$17,549,998
0	0	0	0	0	192,037
0	0	0	0	0	11,115
59,434	0	0	0	0	100,357
291,600	0	2,086	0	173,688	4,303,311
195,349	0	0	0	0	210,048
0	0	0	0	0	1,874,196
0	0	0	0	0	32,778
0	0	0	0	0	13,784
<u>\$574,456</u>	<u>\$773,639</u>	<u>\$11,152</u>	<u>\$5,950</u>	<u>\$197,002</u>	<u>\$24,287,624</u>
\$27,481	\$30,063	\$929	\$0	\$56,879	\$958,165
0	0	0	0	0	172,127
19,761	0	2,061	0	0	365,387
477,453	0	2,086	0	173,688	834,439
31,822	0	1,711	0	3,552	918,601
291,600	0	2,086	0	173,688	5,570,790
<u>848,117</u>	<u>30,063</u>	<u>8,873</u>	<u>0</u>	<u>407,807</u>	<u>8,819,509</u>
0	0	382	0	30,660	1,216,749
0	0	0	0	0	13,784
(273,661)	743,576	1,897	5,950	(241,465)	14,237,582
<u>(273,661)</u>	<u>743,576</u>	<u>2,279</u>	<u>5,950</u>	<u>(210,805)</u>	<u>15,468,115</u>
<u>\$574,456</u>	<u>\$773,639</u>	<u>\$11,152</u>	<u>\$5,950</u>	<u>\$197,002</u>	<u>\$24,287,624</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2004*

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
<b>Revenues</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	343,610	539,900	0	0	0
Fines and Forfeitures	72,883	0	0	0	0
Intergovernmental	7,057,438	1,841,901	1,477,500	234,240	217,295
Special Assessments	0	0	0	0	0
Interest	60,741	0	0	0	0
Donations	0	0	0	0	0
Other	419,527	2,504	0	0	0
<i>Total Revenues</i>	<u>7,954,199</u>	<u>2,384,305</u>	<u>1,477,500</u>	<u>234,240</u>	<u>217,295</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	2,445,646	0	0	0
Public Safety	0	0	0	0	225,428
Public Works	7,217,518	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	2,477,441	0	0
Economic Development and Assistance	0	0	0	235,840	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>7,217,518</u>	<u>2,445,646</u>	<u>2,477,441</u>	<u>235,840</u>	<u>225,428</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>736,681</u>	<u>(61,341)</u>	<u>(999,941)</u>	<u>(1,600)</u>	<u>(8,133)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	614,400	1,400	0
Transfers Out	(477,938)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(477,938)</u>	<u>0</u>	<u>614,400</u>	<u>1,400</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	258,743	(61,341)	(385,541)	(200)	(8,133)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,249,621</u>	<u>453,920</u>	<u>1,169,437</u>	<u>(8,775)</u>	<u>27,860</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,508,364</u></u>	<u><u>\$392,579</u></u>	<u><u>\$783,896</u></u>	<u><u>(\$8,975)</u></u>	<u><u>\$19,727</u></u>



Computer	County Home	Courthouse Security	Crippled Children	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
\$0	\$683,599	\$0	\$0	\$0	\$0	\$0	\$1,210,421
293,254	0	20,117	0	0	316,367	387,641	0
0	0	0	0	0	5,952	0	6,477
0	85,042	0	0	0	0	0	998,238
0	0	0	0	335,314	0	0	0
0	0	0	0	0	0	0	0
0	5,465	0	0	0	3,976	0	0
0	3,583	0	0	0	12,427	0	435
<u>293,254</u>	<u>777,689</u>	<u>20,117</u>	<u>0</u>	<u>335,314</u>	<u>338,722</u>	<u>387,641</u>	<u>2,215,571</u>
199,002	769,002	0	0	0	0	276,660	0
92,077	0	0	0	0	0	0	0
0	0	114,132	0	0	0	0	1,906,147
0	0	0	0	48,524	0	0	0
0	0	0	0	0	304,618	0	0
0	0	0	349,352	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>291,079</u>	<u>769,002</u>	<u>114,132</u>	<u>349,352</u>	<u>48,524</u>	<u>304,618</u>	<u>276,660</u>	<u>1,906,147</u>
2,175	8,687	(94,015)	(349,352)	286,790	34,104	110,981	309,424
0	0	88,631	357,400	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>88,631</u>	<u>357,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,175	8,687	(5,384)	8,048	286,790	34,104	110,981	309,424
385,526	68,907	20,738	(8,048)	1,696,843	9,799	313,824	234,184
<u>\$387,701</u>	<u>\$77,594</u>	<u>\$15,354</u>	<u>\$0</u>	<u>\$1,983,633</u>	<u>\$43,903</u>	<u>\$424,805</u>	<u>\$543,608</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2004*

	FEMA Subsidy	Help America Vote Act	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
<b>Revenues</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	33,833	0	38,165
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	59,009	85,186	0	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	2,825	3,676	0
<i>Total Revenues</i>	<u>59,009</u>	<u>85,186</u>	<u>36,658</u>	<u>3,676</u>	<u>38,165</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	31,754	0	0
Public Safety	88,361	0	0	1,223	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	38,165
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>88,361</u>	<u>0</u>	<u>31,754</u>	<u>1,223</u>	<u>38,165</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(29,352)</u>	<u>85,186</u>	<u>4,904</u>	<u>2,453</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(29,352)	85,186	4,904	2,453	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29,352</u>	<u>0</u>	<u>3,887</u>	<u>2,074</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>\$85,186</u></u>	<u><u>\$8,791</u></u>	<u><u>\$4,527</u></u>	<u><u>\$0</u></u>

Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Project Impact	Public Assistance	Real Estate Assessment	Recorder Housing	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,141	0	0	0	0	1,725,869	1,460,926	0
0	0	0	0	0	0	0	0
348,085	16,500	0	12,824	8,192,564	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	3,026
11,881	0	0	0	2,669	0	0	0
49,457	0	0	0	491,859	8,652	0	23,096
<u>410,564</u>	<u>16,500</u>	<u>0</u>	<u>12,824</u>	<u>8,687,092</u>	<u>1,734,521</u>	<u>1,460,926</u>	<u>26,122</u>
0	0	0	12,039	0	824,982	1,608,516	0
0	0	0	0	0	0	0	0
0	40,303	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
615,464	0	0	0	6,227,328	0	0	0
0	0	1,398	0	0	0	0	9,002
0	0	0	0	80,000	0	0	0
0	0	0	0	377,712	0	0	0
<u>615,464</u>	<u>40,303</u>	<u>1,398</u>	<u>12,039</u>	<u>6,685,040</u>	<u>824,982</u>	<u>1,608,516</u>	<u>9,002</u>
<u>(204,900)</u>	<u>(23,803)</u>	<u>(1,398)</u>	<u>785</u>	<u>2,002,052</u>	<u>909,539</u>	<u>(147,590)</u>	<u>17,120</u>
180,094	2,728	33,000	0	559,000	0	0	0
0	0	0	0	0	0	0	0
<u>180,094</u>	<u>2,728</u>	<u>33,000</u>	<u>0</u>	<u>559,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(24,806)</u>	<u>(21,075)</u>	<u>31,602</u>	<u>785</u>	<u>2,561,052</u>	<u>909,539</u>	<u>(147,590)</u>	<u>17,120</u>
<u>62,919</u>	<u>0</u>	<u>0</u>	<u>(653)</u>	<u>(1,037,844)</u>	<u>1,853,264</u>	<u>453,034</u>	<u>198,615</u>
<u>\$38,113</u>	<u>(\$21,075)</u>	<u>\$31,602</u>	<u>\$132</u>	<u>\$1,523,208</u>	<u>\$2,762,803</u>	<u>\$305,444</u>	<u>\$215,735</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2004*

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
<b>Revenues</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	12,990	0	437,314	464,037
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	32,575	671,380	0	0	672,973
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	3,914	57,005	0	0
Other	0	25,282	0	0	196,348
<i>Total Revenues</i>	<u>32,575</u>	<u>713,566</u>	<u>57,005</u>	<u>437,314</u>	<u>1,333,358</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	18,974	0	61,828	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	684,744	0	459,495	1,727,611
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>18,974</u>	<u>684,744</u>	<u>61,828</u>	<u>459,495</u>	<u>1,727,611</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,601</u>	<u>28,822</u>	<u>(4,823)</u>	<u>(22,181)</u>	<u>(394,253)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	128,848
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,848</u>
<i>Net Change in Fund Balances</i>	13,601	28,822	(4,823)	(22,181)	(265,405)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(19,102)</u>	<u>1,067,721</u>	<u>40,154</u>	<u>(30,071)</u>	<u>(8,256)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$5,501)</u></u>	<u><u>\$1,096,543</u></u>	<u><u>\$35,331</u></u>	<u><u>(\$52,252)</u></u>	<u><u>(\$273,661)</u></u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,894,020
0	0	16,152	0	6,091,316
0	0	0	0	85,312
444,408	48,045	0	911,050	23,406,253
0	0	0	0	335,314
0	0	0	0	63,767
0	0	0	0	84,910
18,289	0	0	55,464	1,313,424
<u>462,697</u>	<u>48,045</u>	<u>16,152</u>	<u>966,514</u>	<u>33,274,316</u>
0	0	0	936,821	4,627,022
0	0	0	0	2,569,477
0	0	0	0	2,456,396
0	0	0	0	7,266,042
0	0	0	0	304,618
248,764	53,855	12,150	0	12,894,369
0	0	0	0	246,240
0	0	0	0	80,000
0	0	0	0	377,712
<u>248,764</u>	<u>53,855</u>	<u>12,150</u>	<u>936,821</u>	<u>30,821,876</u>
<u>213,933</u>	<u>(5,810)</u>	<u>4,002</u>	<u>29,693</u>	<u>2,452,440</u>
0	0	0	0	1,965,501
0	0	0	0	(477,938)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,487,563</u>
213,933	(5,810)	4,002	29,693	3,940,003
529,643	8,089	1,948	(240,498)	11,528,112
<u>\$743,576</u>	<u>\$2,279</u>	<u>\$5,950</u>	<u>(\$210,805)</u>	<u>\$15,468,115</u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2004*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$999,758	\$592,656	\$1,592,414
Cash and Cash Equivalents With Fiscal Agent	0	676	676
Investments In Segregated Accounts	5,600	0	5,600
Intergovernmental Receivable	61,981	0	61,981
Property Taxes Receivable	888,780	0	888,780
Special Assessments Receivable	0	4,648,237	4,648,237
<i>Total Assets</i>	<u>\$1,956,119</u>	<u>\$5,241,569</u>	<u>\$7,197,688</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Matured Interest Payable	\$0	\$676	\$676
Deferred Revenue	950,761	4,648,237	5,598,998
<i>Total Liabilities</i>	<u>950,761</u>	<u>4,648,913</u>	<u>5,599,674</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	25	0	25
Unreserved, Undesignated	1,005,333	592,656	1,597,989
<i>Total Fund Balances</i>	<u>1,005,358</u>	<u>592,656</u>	<u>1,598,014</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,956,119</u>	<u>\$5,241,569</u>	<u>\$7,197,688</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2004*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Property and Other Taxes	\$1,092,963	\$0	\$1,092,963
Intergovernmental	64,277	0	64,277
Special Assessments	0	554,923	554,923
Interest	0	172,620	172,620
Other	50,398	0	50,398
<i>Total Revenues</i>	<u>1,207,638</u>	<u>727,543</u>	<u>1,935,181</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	3,275	0	3,275
Debt Service:			
Principal Retirement	1,638,380	554,923	2,193,303
Interest and Fiscal Charges	452,789	286,846	739,635
<i>Total Expenditures</i>	<u>2,094,444</u>	<u>841,769</u>	<u>2,936,213</u>
<i>Excess of Revenues Under Expenditures</i>	(886,806)	(114,226)	(1,001,032)
<b>Other Financing Sources</b>			
Transfers In	477,938	0	477,938
<i>Net Change in Fund Balances</i>	(408,868)	(114,226)	(523,094)
<i>Fund Balances Beginning of Year</i>	<u>1,414,226</u>	<u>706,882</u>	<u>2,121,108</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,005,358</u></u>	<u><u>\$592,656</u></u>	<u><u>\$1,598,014</u></u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2004*

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$777,547	\$52,580	\$362,392	\$1,192,519
Accounts Receivable	0	2,025	0	2,025
<i>Total Assets</i>	<u>\$777,547</u>	<u>\$54,605</u>	<u>\$362,392</u>	<u>\$1,194,544</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$20,662	\$44,620	\$65,282
Contracts Payable	0	0	27,545	27,545
<i>Total Liabilities</i>	<u>0</u>	<u>20,662</u>	<u>72,165</u>	<u>92,827</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	56,104	0	30,518	86,622
Unreserved, Undesignated	721,443	33,943	259,709	1,015,095
<i>Total Fund Balances</i>	<u>777,547</u>	<u>33,943</u>	<u>290,227</u>	<u>1,101,717</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$777,547</u>	<u>\$54,605</u>	<u>\$362,392</u>	<u>\$1,194,544</u>



**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2004*

	Achievement Center Construction	Community Center Parking	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$0	\$2,062,685	\$2,062,685
Other	0	15,812	4,823	0	20,635
<i>Total Revenues</i>	0	15,812	4,823	2,062,685	2,083,320
<b>Expenditures</b>					
Capital Outlay	134,804	31,677	469,557	2,062,685	2,698,723
<i>Excess of Revenues Under Expenditures</i>	(134,804)	(15,865)	(464,734)	0	(615,403)
<b>Other Financing Sources</b>					
Transfers In	200,000	0	500,000	0	700,000
<i>Net Change in Fund Balances</i>	65,196	(15,865)	35,266	0	84,597
<i>Fund Balances Beginning of Year</i>	712,351	49,808	254,961	0	1,017,120
<i>Fund Balances End of Year</i>	<u>\$777,547</u>	<u>\$33,943</u>	<u>\$290,227</u>	<u>\$0</u>	<u>\$1,101,717</u>

## **Fund Descriptions – Fiduciary Funds**

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### *Fiduciary Funds*

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

### **Agency Funds**

*Local Government-Shared Revenue Fund* - To account for the collection of shared revenues within the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes. These monies are apportioned to various local governments on a monthly basis.

*Property Taxes Fund* - To account for the collection of property taxes, homestead and rollback, manufactured homes taxes and special assessments collected from real estate owners. These taxes and special assessments are periodically apportioned to local governments in the County, including Medina County itself.

*County Levied Taxes Fund* - To account for the collection of taxes levied on estates, cigarettes, and lodging within the County and the distribution of this tax to local governments and the State.

*Bureau of Support Fund* - To account for the collection of alimony and child support payments and the distribution of these monies to the court-designated recipients.

*Courthouse Agency Fund* - To account for the receipt and expenditure of various court monies that do not run through the County's accounting system.

*Emergency Management Fund* – 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.

*Medina County General Health District Fund* - To account for revenues and expenditures for the Health District for which the County serves as fiscal agent.

*Medina County Park District Fund* - To account for the activities of the park board, which include the receipt of grant monies and or the acquisition, expansion and maintenance of County park land and park facilities.

*Payroll Fund* - To account for the net payroll, payroll taxes, social security/medicare, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

(continued)

## Fund Descriptions – Fiduciary Funds

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### *Other Agency Funds*

Child Support Enforcement Agency

Deferred Assessments

Local Emergency Planning Commission

Law Enforcement

Medina County Soil and Water Conservation District

Municipal Fines

Convention and Visitor's Bureau

Medina County Family First Council

Other Agency

**Medina County, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds*  
*December 31, 2004*

	Local Government - Shared Revenue	Property Taxes	County Levied Taxes	Bureau of Support
<b>Assets</b>				
Equity Pooled in Cash and Cash Equivalents	\$0	\$4,965,671	\$949,214	\$18,602
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Property Taxes Receivable	0	180,247,064	55,104	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	10,700,276	0	0
Intergovernmental Receivable	3,377,328	5,114,722	2,770,890	0
<i>Total Assets</i>	<u>\$3,377,328</u>	<u>\$201,027,733</u>	<u>\$3,775,208</u>	<u>\$18,602</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$3,377,328	\$5,114,722	\$2,770,890	\$0
Contracts Payable	0	0	0	0
Deposits Held and Due to Others	0	0	0	18,602
Payroll Withholdings	0	0	0	0
Undistributed Assets	0	195,913,011	1,004,318	0
<i>Total Liabilities</i>	<u>\$3,377,328</u>	<u>\$201,027,733</u>	<u>\$3,775,208</u>	<u>\$18,602</u>

Child Support Enforcement Agency	Courthouse Agency	Deferred Assessments	Emergency Management	Local Emergency Planning Commission	Medina County Family First Council
\$0	\$0	\$18,817	\$47,442	\$47,862	\$226,862
14,926	3,086,396	0	0	0	0
0	8,704	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	9,700
<u>\$14,926</u>	<u>\$3,095,100</u>	<u>\$18,817</u>	<u>\$47,442</u>	<u>\$47,862</u>	<u>\$236,562</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	106,313	0	0
14,926	1,527,860	0	0	0	0
0	0	0	0	0	0
0	1,567,240	18,817	(58,871)	47,862	236,562
<u>\$14,926</u>	<u>\$3,095,100</u>	<u>\$18,817</u>	<u>\$47,442</u>	<u>\$47,862</u>	<u>\$236,562</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds (continued)*  
*December 31, 2004*

	Medina County General Health District	Law Enforcement	Municipal Fines	Medina County Park District
<b>Assets</b>				
Equity Pooled in Cash and Cash Equivalents	\$2,211,712	\$86,309	\$0	\$2,352,099
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Property Taxes Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	5,691
Special Assessments Receivable	0	0	0	0
Intergovernmental Receivable	0	0	68,514	0
<i>Total Assets</i>	<u>\$2,211,712</u>	<u>\$86,309</u>	<u>\$68,514</u>	<u>\$2,357,790</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$0	\$68,514	\$0
Contracts Payable	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	2,211,712	86,309	0	2,357,790
<i>Total Liabilities</i>	<u>\$2,211,712</u>	<u>\$86,309</u>	<u>\$68,514</u>	<u>\$2,357,790</u>

Payroll	Medina County Soil and Water Conservation District	Other Agency	Total
\$1,787,606	\$17,714	\$1,560,138	\$14,290,048
0	0	0	3,101,322
0	0	0	8,704
0	0	0	180,302,168
0	0	0	5,691
0	0	0	10,700,276
383,129	0	0	11,724,283
\$2,170,735	\$17,714	\$1,560,138	\$220,132,492
\$1,920,504	\$0	\$0	\$13,251,958
0	0	0	106,313
0	0	0	1,561,388
250,231	0	0	250,231
0	17,714	1,560,138	204,962,602
\$2,170,735	\$17,714	\$1,560,138	\$220,132,492

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2004*

	Beginning Balance 12/31/03	Additions	Deductions	Ending Balance 12/31/04
<b>Local Government - Shared Revenue</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,991,312	\$12,991,312	\$0
Intergovernmental Receivable	2,159,592	3,377,328	2,159,592	3,377,328
<i>Total Assets</i>	<u>\$2,159,592</u>	<u>\$16,368,640</u>	<u>\$15,150,904</u>	<u>\$3,377,328</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,159,592	\$16,368,640	\$15,150,904	\$3,377,328
<b>Property Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$6,286,106	\$194,002,054	\$195,322,489	\$4,965,671
Property Taxes Receivable	164,980,976	180,247,064	164,980,976	180,247,064
Special Assessment Receivable	12,396,160	10,700,276	12,396,160	10,700,276
Intergovernmental Receivable	5,125,380	5,114,722	5,125,380	5,114,722
<i>Total Assets</i>	<u>\$188,788,622</u>	<u>\$390,064,116</u>	<u>\$377,825,005</u>	<u>\$201,027,733</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$5,125,380	\$5,114,722	\$5,125,380	\$5,114,722
Undistributed Assets	183,663,242	384,949,394	372,699,625	195,913,011
<i>Total Liabilities</i>	<u>\$188,788,622</u>	<u>\$390,064,116</u>	<u>\$377,825,005</u>	<u>\$201,027,733</u>
<b>County Levied Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$547,768	\$5,495,086	\$5,093,640	\$949,214
Property Taxes Receivable	62,300	55,104	62,300	55,104
Intergovernmental Receivable	1,781,089	2,770,890	1,781,089	2,770,890
<i>Total Assets</i>	<u>\$2,391,157</u>	<u>\$8,321,080</u>	<u>\$6,937,029</u>	<u>\$3,775,208</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$1,781,089	\$2,770,890	\$1,781,089	\$2,770,890
Undistributed Assets	610,068	5,550,190	5,155,940	1,004,318
<i>Total Liabilities</i>	<u>\$2,391,157</u>	<u>\$8,321,080</u>	<u>\$6,937,029</u>	<u>\$3,775,208</u>
<b>Bureau of Support</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,602	\$0	\$0	\$18,602
<b>Liabilities</b>				
Deposits Held and Due to Others	\$18,602	\$0	\$0	\$18,602

(continued)



**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2004*

	Beginning Balance 12/31/03	Additions	Deductions	Ending Balance 12/31/04
<b>Child Support Enforcement Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$17,130	\$1,031,106	\$1,033,310	\$14,926
<b>Liabilities</b>				
Deposits Held and Due to Others	\$17,130	\$1,031,106	\$1,033,310	\$14,926
<b>Convention and Visitor's Bureau</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$242,146	\$242,146	\$0
<b>Liabilities</b>				
Undistributed Assets	\$0	\$242,146	\$242,146	\$0
<b>Courthouse Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$3,329,518	\$3,086,396	\$3,329,518	\$3,086,396
Cash and Cash Equivalents with Fiscal Agents	8,673	8,704	8,673	8,704
<i>Total Assets</i>	\$3,338,191	\$3,095,100	\$3,338,191	\$3,095,100
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,107,528	\$1,527,860	\$1,107,528	\$1,527,860
Undistributed Assets	2,230,663	1,567,240	2,230,663	1,567,240
<i>Total Liabilities</i>	\$3,338,191	\$3,095,100	\$3,338,191	\$3,095,100
<b>Deferred Assessments</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,900	\$250,944	\$237,027	\$18,817
<b>Liabilities</b>				
Undistributed Assets	\$4,900	\$250,944	\$237,027	\$18,817
<b>Emergency Management</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$114,196	\$940,937	\$1,007,691	\$47,442
<b>Liabilities</b>				
Contracts Payable	\$0	\$106,313	\$0	\$106,313
Undistributed Assets	114,196	834,624	1,007,691	(58,871)
<i>Total Liabilities</i>	\$114,196	\$940,937	\$1,007,691	\$47,442
<b>Local Emergency Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$77,191	\$55,241	\$84,570	\$47,862
<b>Liabilities</b>				
Undistributed Assets	\$77,191	\$55,241	\$84,570	\$47,862

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2004*

	Beginning Balance 12/31/03	Additions	Deductions	Ending Balance 12/31/04
<b>Medina County Family First Council</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$170,462	\$690,719	\$634,319	\$226,862
Intergovernmental Receivable	0	9,700	0	9,700
<i>Total Assets</i>	<u>\$170,462</u>	<u>\$700,419</u>	<u>\$634,319</u>	<u>\$236,562</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$170,462</u>	<u>\$700,419</u>	<u>\$634,319</u>	<u>\$236,562</u>
<b>Medina County General Health District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,560,240</u>	<u>\$6,271,858</u>	<u>\$5,620,386</u>	<u>\$2,211,712</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$1,560,240</u>	<u>\$6,271,858</u>	<u>\$5,620,386</u>	<u>\$2,211,712</u>
<b>Law Enforcement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$139,532</u>	<u>\$82,184</u>	<u>\$135,407</u>	<u>\$86,309</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$139,532</u>	<u>\$82,184</u>	<u>\$135,407</u>	<u>\$86,309</u>
<b>Municipal Fines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1	\$1,015,683	\$1,015,684	\$0
Intergovernmental Receivable	63,724	68,514	63,724	68,514
<i>Total Assets</i>	<u>\$63,725</u>	<u>\$1,084,197</u>	<u>\$1,079,408</u>	<u>\$68,514</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$63,725</u>	<u>\$1,084,197</u>	<u>\$1,079,408</u>	<u>\$68,514</u>
<b>Medina County Park District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,400,469	\$3,131,258	\$3,179,628	\$2,352,099
Accrued Interest Receivable	7,275	5,691	7,275	5,691
<i>Total Assets</i>	<u>\$2,407,744</u>	<u>\$3,136,949</u>	<u>\$3,186,903</u>	<u>\$2,357,790</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$2,407,744</u>	<u>\$3,136,949</u>	<u>\$3,186,903</u>	<u>\$2,357,790</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2004*

	Beginning Balance 12/31/03	Additions	Deductions	Ending Balance 12/31/04
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,995,507	\$53,164,382	\$53,372,283	\$1,787,606
Intergovernmental Receivable	0	383,129	0	383,129
<i>Total Assets</i>	<u>\$1,995,507</u>	<u>\$53,547,511</u>	<u>\$53,372,283</u>	<u>\$2,170,735</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$1,869,964	\$45,952,451	\$45,901,911	\$1,920,504
Payroll Withholdings	125,543	7,595,060	7,470,372	250,231
<i>Total Liabilities</i>	<u>\$1,995,507</u>	<u>\$53,547,511</u>	<u>\$53,372,283</u>	<u>\$2,170,735</u>
<b>Medina County Soil and Water Conservation District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,529	\$389,411	\$382,226	\$17,714
<b>Liabilities</b>				
Undistributed Assets	\$10,529	\$389,411	\$382,226	\$17,714
<b>Other Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,142,928	\$179,843,152	\$179,425,942	\$1,560,138
<b>Liabilities</b>				
Undistributed Assets	\$1,142,928	\$179,843,152	\$179,425,942	\$1,560,138
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,468,431	\$458,566,367	\$458,744,750	\$14,290,048
Cash and Cash Equivalents in Segregated Accounts	3,346,648	4,117,502	4,362,828	3,101,322
Cash and Cash Equivalents with Fiscal Agents	8,673	8,704	8,673	8,704
Property Taxes Receivable	165,043,276	180,302,168	165,043,276	180,302,168
Accrued Interest Receivable	7,275	5,691	7,275	5,691
Special Assessments Receivable	12,396,160	10,700,276	12,396,160	10,700,276
Intergovernmental Receivable	9,129,785	11,724,283	9,129,785	11,724,283
<i>Total Assets</i>	<u>\$204,400,248</u>	<u>\$665,424,991</u>	<u>\$649,692,747</u>	<u>\$220,132,492</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$10,999,750	\$71,290,900	\$69,038,692	\$13,251,958
Contracts Payable	0	106,313	0	106,313
Deposits Held and Due to Others	1,143,260	2,558,966	2,140,838	1,561,388
Payroll Withholdings	125,543	7,595,060	7,470,372	250,231
Undistributed Assets	192,131,695	583,873,752	571,042,845	204,962,602
<i>Total Liabilities</i>	<u>\$204,400,248</u>	<u>\$665,424,991</u>	<u>\$649,692,747</u>	<u>\$220,132,492</u>

Individual Fund Schedules of Revenues, Expenditures/Expenses And  
Changes in Fund Balances/Fund Equity - Budget (Non-GAAP Basis) and Actual

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$8,740,378	\$8,758,048	\$9,194,280	\$436,232
Sales Taxes	8,360,878	8,377,778	8,795,070	417,292
Property Transfer Taxes	1,871,430	1,875,213	1,968,616	93,403
Charges for Services	7,191,834	7,206,371	7,728,661	522,290
Licenses and Permits	129,297	129,559	136,012	6,453
Fines and Forfeitures	538,389	539,477	566,348	26,871
Intergovernmental	4,823,445	4,831,704	4,820,291	(11,413)
Interest	1,271,780	1,274,350	935,073	(339,277)
Rentals	247,169	247,669	260,005	12,336
Other	1,454,994	1,459,425	796,232	(663,193)
<i>Total Revenues</i>	<u>34,629,594</u>	<u>34,699,594</u>	<u>35,200,588</u>	<u>500,994</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	573,095	572,540	565,515	7,025
Materials and Supplies	10,253	11,753	10,037	1,716
Contractual Services	437,217	495,717	479,334	16,383
Capital Outlay	72,785	72,785	70,968	1,817
Other	535,599	348,120	344,645	3,475
Total Commissioners Office	<u>1,628,949</u>	<u>1,500,915</u>	<u>1,470,499</u>	<u>30,416</u>
Printing Services				
Personal Services	54,735	55,435	55,411	24
Materials and Supplies	40,368	40,271	39,560	711
Contractual Services	1,575	2,465	2,359	106
Capital Outlay	1,447	654	654	0
Total Printing Services	<u>98,125</u>	<u>98,825</u>	<u>97,984</u>	<u>841</u>
Microfilming Services				
Materials and Supplies	11,286	17,210	15,210	2,000
Contractual Services	1,500	930	930	0
Capital Outlay	500	500	0	500
Other	7,000	1,646	1,646	0
Total Microfilming Services	<u>20,286</u>	<u>20,286</u>	<u>17,786</u>	<u>2,500</u>
Auditor - General				
Personal Services	497,221	497,221	497,200	21
Materials and Supplies	9,302	9,302	8,965	337
Contractual Services	33,858	33,854	33,108	746
Capital Outlay	6,500	7,150	7,150	0
Other	92,672	92,022	65,766	26,256
Total Auditor - General	<u>\$639,553</u>	<u>\$639,549</u>	<u>\$612,189</u>	<u>\$27,360</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$50,000	\$50,000	\$49,335	\$665
Other	3,000	3,000	3,000	0
Total Auditor - Real	53,000	53,000	52,335	665
Auditor - Sealer				
Personal Services	25,400	25,400	25,400	0
Materials and Supplies	1,143	1,143	1,143	0
Contractual Services	1,783	1,787	1,753	34
Capital Outlay	15,300	15,300	14,950	350
Other	107	107	0	107
Total Auditor - Sealer	43,733	43,737	43,246	491
Auditor - Personal Property				
Personal Services	382,500	413,500	400,538	12,962
Materials and Supplies	80,499	80,499	53,299	27,200
Contractual Services	1,073,781	1,005,282	432,184	573,098
Capital Outlay	174,777	174,777	150,345	24,432
Other	2,587	2,587	600	1,987
Total Auditor - Personal Property	1,714,144	1,676,645	1,036,966	639,679
Treasurer				
Personal Services	253,864	254,164	254,160	4
Materials and Supplies	5,181	5,181	5,181	0
Contractual Services	53,069	53,159	52,398	761
Capital Outlay	5,365	5,275	5,275	0
Other	3,090	3,090	3,090	0
Total Treasurer	320,569	320,869	320,104	765
Prosecuting Attorney				
Personal Services	978,052	978,052	915,825	62,227
Materials and Supplies	4,060	5,560	5,500	60
Contractual Services	84,544	83,044	79,920	3,124
Capital Outlay	19,613	19,613	18,000	1,613
Other	3,140	3,140	2,916	224
Total Prosecuting Attorney	1,089,409	1,089,409	1,022,161	67,248
Budget Commission				
Materials and Supplies	916	916	916	0
Contractual Services	150	150	0	150
Total Budget Commission	1,066	1,066	916	150
Board of Education				
Capital Outlay	\$22,024	\$22,024	\$22,024	\$0

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Board of Revision				
Materials and Supplies	\$2,500	\$2,500	\$2,500	\$0
Other	625	625	625	0
Total Board of Revision	<u>3,125</u>	<u>3,125</u>	<u>3,125</u>	<u>0</u>
Bureau of Inspection (Audit Cost)				
Contractual Services	<u>77,977</u>	<u>82,977</u>	<u>78,943</u>	<u>4,034</u>
Planning Services				
Personal Services	262,525	258,525	255,482	3,043
Materials and Supplies	8,536	7,286	6,287	999
Contractual Services	15,004	15,324	10,659	4,665
Capital Outlay	4,022	6,952	6,765	187
Other	<u>3,426</u>	<u>5,426</u>	<u>5,021</u>	<u>405</u>
Total Planning Services	<u>293,513</u>	<u>293,513</u>	<u>284,214</u>	<u>9,299</u>
Data Processing Board				
Materials and Supplies	25,836	25,836	24,886	950
Contractual Services	38,715	38,715	26,070	12,645
Other	<u>25,799</u>	<u>25,799</u>	<u>13,495</u>	<u>12,304</u>
Total Data Processing Board	<u>90,350</u>	<u>90,350</u>	<u>64,451</u>	<u>25,899</u>
Board of Elections				
Personal Services	419,655	414,655	407,715	6,940
Materials and Supplies	71,118	102,118	102,000	118
Contractual Services	152,168	137,668	114,169	23,499
Capital Outlay	3,229	4,229	3,697	532
Other	<u>3,000</u>	<u>3,000</u>	<u>1,722</u>	<u>1,278</u>
Total Board of Elections	<u>649,170</u>	<u>661,670</u>	<u>629,303</u>	<u>32,367</u>
Building and Grounds				
Personal Services	451,245	436,745	430,527	6,218
Materials and Supplies	95,895	90,595	90,595	0
Contractual Services	1,635,219	1,664,430	1,660,389	4,041
Capital Outlay	35,598	31,187	31,187	0
Other	<u>11,605</u>	<u>5,605</u>	<u>5,605</u>	<u>0</u>
Total Building and Grounds	<u>2,229,562</u>	<u>2,228,562</u>	<u>2,218,303</u>	<u>10,259</u>
Garage Services				
Materials and Supplies	20,769	20,769	15,282	5,487
Contractual Services	<u>114,751</u>	<u>133,851</u>	<u>162,932</u>	<u>(29,081)</u>
Total Garage Services	<u>\$135,520</u>	<u>\$154,620</u>	<u>\$178,214</u>	<u>(\$23,594)</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Center				
Personal Services	\$46,745	\$52,745	\$52,362	\$383
Materials and Supplies	10,345	12,445	12,370	75
Contractual Services	11,348	11,348	10,379	969
Capital Outlay	11,001	9,401	9,392	9
Other	1,585	1,085	812	273
<b>Total Community Center</b>	<b>81,024</b>	<b>87,024</b>	<b>85,315</b>	<b>1,709</b>
Recorder				
Personal Services	285,075	285,075	280,485	4,590
Materials and Supplies	18,126	21,423	13,561	7,862
Contractual Services	10,885	8,671	7,207	1,464
Capital Outlay	3,500	5,928	3,358	2,570
Other	6,100	2,589	2,389	200
<b>Total Recorder</b>	<b>323,686</b>	<b>323,686</b>	<b>307,000</b>	<b>16,686</b>
<b>Total General Government - Legislative and Executive</b>	<b>9,514,785</b>	<b>9,391,852</b>	<b>8,545,078</b>	<b>846,774</b>
General Government - Judicial				
Court of Appeals				
Contractual Services	15,000	23,000	18,798	4,202
Other	80,619	80,619	80,619	0
<b>Total Court of Appeals</b>	<b>95,619</b>	<b>103,619</b>	<b>99,417</b>	<b>4,202</b>
NOACA				
Other	45,000	45,000	45,000	0
Common Pleas Court				
Personal Services	1,090,643	1,091,943	1,056,056	35,887
Materials and Supplies	27,277	25,777	18,844	6,933
Contractual Services	596,586	659,216	616,238	42,978
Capital Outlay	44,568	59,158	52,798	6,360
Other	22,763	21,043	13,595	7,448
<b>Total Common Pleas Court</b>	<b>1,781,837</b>	<b>1,857,137</b>	<b>1,757,531</b>	<b>99,606</b>
Jury Commission				
Personal Services	500	500	0	500
Contractual Services	253	253	0	253
<b>Total Jury Commission</b>	<b>753</b>	<b>753</b>	<b>0</b>	<b>753</b>
Law Library				
Personal Services	\$3,000	\$3,000	\$3,000	\$0

(continued)



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$549,064	\$549,131	\$528,017	\$21,114
Materials and Supplies	11,366	11,366	9,971	1,395
Contractual Services	274,677	296,610	255,295	41,315
Capital Outlay	9,200	9,200	7,200	2,000
Other	4,853	4,853	4,260	593
Total Juvenile Court	849,160	871,160	804,743	66,417
Probate Court				
Personal Services	296,634	296,701	286,133	10,568
Materials and Supplies	7,903	7,903	7,813	90
Contractual Services	18,451	20,384	16,131	4,253
Capital Outlay	33,000	19,500	18,713	787
Other	14,002	25,502	25,207	295
Total Probate Court	369,990	369,990	353,997	15,993
Clerk of Courts				
Personal Services	1,048,385	1,069,185	1,065,498	3,687
Materials and Supplies	62,090	68,590	54,537	14,053
Contractual Services	194,416	176,566	114,901	61,665
Capital Outlay	10,685	13,745	48,959	(35,214)
Other	22,840	50,780	39,942	10,838
Total Clerk of Courts	1,338,416	1,378,866	1,323,837	55,029
Wadsworth Municipal Court				
Personal Services	112,331	113,831	112,752	1,079
Contractual Services	96,089	204,089	199,830	4,259
Total Wadsworth Municipal Court	208,420	317,920	312,582	5,338
Medina Municipal Court				
Personal Services	196,082	195,332	195,102	230
Contractual Services	193,643	419,893	409,812	10,081
Total Medina Municipal Court	389,725	615,225	604,914	10,311
Total General Government - Judicial	5,081,920	5,562,670	5,305,021	257,649
Public Safety				
Adult Probation				
Personal Services	399,890	411,390	410,120	1,270
Materials and Supplies	7,796	8,296	7,726	570
Contractual Services	109,694	107,944	95,007	12,937
Capital Outlay	3,190	3,190	3,182	8
Other	15,444	17,694	15,072	2,622
Total Adult Probation	\$536,014	\$548,514	\$531,107	\$17,407

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$964,374	\$968,374	\$967,549	\$825
Materials and Supplies	28,553	28,553	26,315	2,238
Contractual Services	225,236	215,836	204,582	11,254
Capital Outlay	13,914	13,914	13,461	453
Other	102,592	107,992	52,852	55,140
Total Juvenile Detention Home	1,334,669	1,334,669	1,264,759	69,910
Coroner				
Personal Services	99,175	99,175	93,507	5,668
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	114,999	115,499	106,270	9,229
Other	4,032	3,532	2,537	995
Total Coroner	219,206	219,206	202,314	16,892
Sheriff				
Personal Services	7,288,310	7,296,715	7,291,974	4,741
Materials and Supplies	163,285	116,780	118,770	(1,990)
Contractual Services	1,738,354	1,831,358	1,769,012	62,346
Capital Outlay	233,776	266,331	265,355	976
Other	16,686	60,756	53,621	7,135
Total Sheriff	9,440,411	9,571,940	9,498,732	73,208
Building Regulations				
Personal Services	606,415	606,415	602,212	4,203
Materials and Supplies	7,512	7,512	6,560	952
Contractual Services	71,200	71,200	68,310	2,890
Capital Outlay	21,046	21,046	20,760	286
Other	17,226	41,976	40,772	1,204
Total Building Regulations	723,399	748,149	738,614	9,535
Total Public Safety	12,253,699	12,422,478	12,235,526	186,952
Public Works				
County Engineer Office				
Personal Services	335,000	335,000	145,409	189,591
Health				
Health Programs				
Materials and Supplies	5,000	5,000	0	5,000
Contractual Services	(116,177)	22,323	14,690	7,633
Total Health	(\$111,177)	\$27,323	\$14,690	\$12,633

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human Services				
County Home				
Personal Services	\$617,345	\$639,470	\$6,415	\$633,055
Materials and Supplies	128,612	136,262	135,372	890
Contractual Services	66,268	67,652	67,506	146
Capital Outlay	2,350	2,350	2,000	350
Other	28,278	29,394	18,136	11,258
Total County Home	<u>842,853</u>	<u>875,128</u>	<u>229,429</u>	<u>645,699</u>
Soldiers Relief				
Personal Services	290,000	255,000	202,136	52,864
Materials and Supplies	10,493	10,493	6,016	4,477
Contractual Services	145,588	145,588	109,928	35,660
Capital Outlay	37,716	72,716	27,559	45,157
Grants in Aid	700,000	700,000	508,452	191,548
Other	44,045	44,045	25,123	18,922
Total Soldiers Relief	<u>1,227,842</u>	<u>1,227,842</u>	<u>879,214</u>	<u>348,628</u>
Human Service Center				
Contractual Services	75,042	75,042	75,042	0
Child Welfare Board				
Personal Services	247,000	109,720	0	109,720
Contractual Services	66,053	10,303	0	10,303
Total Child Welfare Board	<u>313,053</u>	<u>120,023</u>	<u>0</u>	<u>120,023</u>
Total Human Services	<u>2,458,790</u>	<u>2,298,035</u>	<u>1,183,685</u>	<u>1,114,350</u>
Economic Development and Assistance				
Economic Development				
Contractual Services	16,573	16,573	16,573	0
Other	62,400	62,400	62,400	0
Total Economic Development and Assistance	<u>78,973</u>	<u>78,973</u>	<u>78,973</u>	<u>0</u>
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	3,338,996	3,400,111	3,372,961	27,150
PERS - County Share	2,635,268	2,566,693	2,493,375	73,318
Unemployment	25,294	19,699	19,358	341
Total Employee Fringe Benefits	<u>\$5,999,558</u>	<u>\$5,986,503</u>	<u>\$5,885,694</u>	<u>\$100,809</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental				
Public Assistance				
Grants in Aid	\$312,000	\$312,000	(\$247,000)	\$559,000
Medina County Agriculture Society				
Grants in Aid	525,187	525,187	522,485	2,702
Historical Society				
Grants in Aid	17,500	17,500	17,500	0
<b>Total Intergovernmental</b>	<b>854,687</b>	<b>854,687</b>	<b>292,985</b>	<b>561,702</b>
<i>Total Expenditures</i>	<i>36,466,235</i>	<i>36,957,521</i>	<i>33,687,061</i>	<i>3,270,460</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,836,641)</i>	<i>(2,257,927)</i>	<i>1,513,527</i>	<i>3,771,454</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	31,162	31,162	31,162	0
Transfers Out	(3,384,320)	(3,027,299)	(2,673,494)	353,805
<b>Total Other Financing Sources (Uses)</b>	<b>(3,353,158)</b>	<b>(2,996,137)</b>	<b>(2,642,332)</b>	<b>353,805</b>
<i>Net Change in Fund Balance</i>	<i>(5,189,799)</i>	<i>(5,254,064)</i>	<i>(1,128,805)</i>	<i>4,125,259</i>
<i>Fund Balance Beginning of Year</i>	<i>7,806,098</i>	<i>7,806,098</i>	<i>7,806,098</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,113,645</i>	<i>1,113,645</i>	<i>1,113,645</i>	<i>0</i>
<b>Fund Balance End of Year</b>	<b>\$3,729,944</b>	<b>\$3,665,679</b>	<b>\$7,790,938</b>	<b>\$4,125,259</b>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Achievement Center Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$14,212,539	\$14,216,733	\$10,433,177	(\$3,783,556)
Charges for Services	27,139	27,147	19,922	(7,225)
Intergovernmental	5,549,194	5,550,831	4,073,566	(1,477,265)
Interest	523	523	384	(139)
Donations	19,205	19,211	14,098	(5,113)
Other	15,490	15,495	11,371	(4,124)
<i>Total Revenues</i>	<u>19,824,090</u>	<u>19,829,940</u>	<u>14,552,518</u>	<u>(5,277,422)</u>
<b>Expenditures</b>				
Current:				
Health				
Program for MRDD				
Personal Services	9,444,907	9,472,507	8,829,544	642,963
Materials and Supplies	506,549	511,549	343,108	168,441
Contractual Services	5,025,299	5,197,699	3,565,133	1,632,566
Capital Outlay	294,821	294,821	252,825	41,996
Other	317,729	117,729	92,363	25,366
Total Health	<u>15,589,305</u>	<u>15,594,305</u>	<u>13,082,973</u>	<u>2,511,332</u>
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	2,095,229	2,095,229	1,698,539	396,690
PERS - County Share	1,083,648	1,083,648	1,022,907	60,741
Unemployment	15,000	15,000	7,293	7,707
Total Employee Fringe Benefits	<u>3,193,877</u>	<u>3,193,877</u>	<u>2,728,739</u>	<u>465,138</u>
<i>Total Expenditures</i>	<u>18,783,182</u>	<u>18,788,182</u>	<u>15,811,712</u>	<u>2,976,470</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,040,908	1,041,758	(1,259,194)	(2,300,952)
<b>Other Financing Uses</b>				
Transfers Out	(1,450,000)	(1,450,000)	(200,000)	1,250,000
<i>Net Change in Fund Balance</i>	(409,092)	(408,242)	(1,459,194)	(1,050,952)
<i>Fund Balance Beginning of Year</i>	7,354,143	7,354,143	7,354,143	0
<i>Prior Year Encumbrances Appropriated</i>	1,183,086	1,183,086	1,183,086	0
<i>Fund Balance End of Year</i>	<u>\$8,128,137</u>	<u>\$8,128,987</u>	<u>\$7,078,035</u>	<u>(\$1,050,952)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*ADAMH Board Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$7,388,805	\$7,388,805	\$6,205,583	(\$1,183,222)
Other	202,846	202,846	170,363	(32,483)
<i>Total Revenues</i>	7,591,651	7,591,651	6,375,946	(1,215,705)
<b>Expenditures</b>				
Current:				
Health				
ADAMH Board				
Personal Services	331,752	331,752	313,585	18,167
Materials and Supplies	7,345	23,345	21,782	1,563
Contractual Services	8,182,984	8,133,669	6,860,570	1,273,099
Capital Outlay	70,633	83,633	61,408	22,225
Other	44,805	64,805	43,433	21,372
Total Health	8,637,519	8,637,204	7,300,778	1,336,426
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	44,793	45,108	44,663	445
PERS - County Share	52,320	52,320	49,998	2,322
Unemployment	10	10	0	10
Total Employee Fringe Benefits	97,123	97,438	94,661	2,777
<i>Total Expenditures</i>	8,734,642	8,734,642	7,395,439	1,339,203
<i>Excess of Revenues Under Expenditures</i>	(1,142,991)	(1,142,991)	(1,019,493)	123,498
<b>Other Financing Sources</b>				
Transfers In	288,947	288,947	288,947	0
<i>Net Change in Fund Balance</i>	(854,044)	(854,044)	(730,546)	123,498
<i>Fund Balance Beginning of Year</i>	1,371,137	1,371,137	1,371,137	0
<i>Prior Year Encumbrances Appropriated</i>	1,461,755	1,461,755	1,461,755	0
<i>Fund Balance End of Year</i>	\$1,978,848	\$1,978,848	\$2,102,346	\$123,498

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Medina County Sewer District Fund*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$10,083,040	\$10,499,368	\$10,276,696	(\$222,672)
Tap In Fees	4,268,878	4,271,352	5,032,415	761,063
Interest	152,675	154,148	174,551	20,403
Other	914,219	938,332	985,254	46,922
OWDA Loan Proceeds	0	0	1,263,504	1,263,504
<i>Total Revenues</i>	<u>15,418,812</u>	<u>15,863,200</u>	<u>17,732,420</u>	<u>1,869,220</u>
<b>Expenses</b>				
Personal Services	6,035,000	5,949,000	5,652,550	296,450
Contractual Services	4,411,698	4,900,698	2,944,946	1,955,752
Materials and Supplies	1,336,890	1,336,890	1,158,862	178,028
Capital Outlay	844,750	844,750	2,257,447	(1,412,697)
Other	939,231	889,232	201,326	687,906
Debt Service:				
Principal	3,330,000	3,330,000	3,148,823	181,177
Interest and Fiscal Charges	2,055,775	2,146,774	2,083,845	62,929
<i>Total Expenses</i>	<u>18,953,344</u>	<u>19,397,344</u>	<u>17,447,799</u>	<u>1,949,545</u>
<i>Net Change in Fund Equity</i>	(3,534,532)	(3,534,144)	284,621	3,818,765
<i>Fund Equity Beginning of Year</i>	11,527,787	11,527,787	11,527,787	0
Prior Year Encumbrances Appropriated	255,569	255,569	255,569	0
<i>Fund Equity End of Year</i>	<u>\$8,248,824</u>	<u>\$8,249,212</u>	<u>\$12,067,977</u>	<u>\$3,818,765</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Medina County Water District Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$7,762,227	\$8,150,079	\$5,752,120	(\$2,397,959)
Tap In Fees	1,234,356	1,237,942	1,426,358	188,416
Interest	63,637	64,151	70,636	6,485
Operating Grants	599,271	632,631	414,000	(218,631)
Other	2,621	2,767	1,811	(956)
OWDA Loan Proceeds	0	0	3,267,085	3,267,085
<i>Total Revenues</i>	<u>9,662,112</u>	<u>10,087,570</u>	<u>10,932,010</u>	<u>844,440</u>
<b>Expenses</b>				
Personal Services	1,360,000	1,378,000	1,316,426	61,574
Contractual Services	3,311,682	3,525,397	2,232,030	1,293,367
Materials and Supplies	778,564	818,564	834,579	(16,015)
Capital Outlay	163,063	389,713	3,972,941	(3,583,228)
Other	1,893,134	2,006,134	330,122	1,676,012
Debt Service:				
Principal Retirement	1,900,000	1,900,000	1,576,942	323,058
Interest and Fiscal Charges	2,556,285	2,490,109	1,769,038	721,071
<i>Total Expenses</i>	<u>11,962,728</u>	<u>12,507,917</u>	<u>12,032,078</u>	<u>475,839</u>
<i>Net Change in Fund Equity</i>	(2,300,616)	(2,420,347)	(1,100,068)	1,320,279
<i>Fund Equity Beginning of Year</i>	5,078,932	5,078,932	5,078,932	0
Prior Year Encumbrances Appropriated	<u>166,443</u>	<u>166,443</u>	<u>166,443</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,944,759</u></u>	<u><u>\$2,825,028</u></u>	<u><u>\$4,145,307</u></u>	<u><u>\$1,320,279</u></u>



**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Management Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,961,986	\$6,989,906	\$6,686,970	(\$302,936)
Interest	26,079	26,154	26,674	520
Operating Grants	88,392	88,746	84,900	(3,846)
Other	34,447	34,585	33,086	(1,499)
<i>Total Revenues</i>	<u>7,110,904</u>	<u>7,139,391</u>	<u>6,831,630</u>	<u>(307,761)</u>
<b>Expenses</b>				
Personal Services	233,167	230,467	224,326	6,141
Contractual Services	6,318,600	6,363,859	6,331,159	32,700
Materials and Supplies	32,705	32,705	21,750	10,955
Capital Outlay	319,915	258,294	45,627	212,667
Other	175,470	233,791	223,857	9,934
Debt Service:				
Principal Retirement	527,000	527,000	526,231	769
Interest and Fiscal Charges	496,258	484,999	383,928	101,071
<i>Total Expenses</i>	<u>8,103,115</u>	<u>8,131,115</u>	<u>7,756,878</u>	<u>374,237</u>
<i>Excess of Revenues Under Expenses</i>	(992,211)	(991,724)	(925,248)	66,476
Transfers In	4,000	4,000	4,000	0
<i>Net Change in Fund Equity</i>	(988,211)	(987,724)	(921,248)	66,476
<i>Fund Equity Beginning of Year</i>	2,043,112	2,043,112	2,043,112	0
Prior Year Encumbrances Appropriated	695,315	695,315	695,315	0
<i>Fund Equity End of Year</i>	<u>\$1,750,216</u>	<u>\$1,750,703</u>	<u>\$1,817,179</u>	<u>\$66,476</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Auto and Gas Tax Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$303,487	\$303,487	\$319,181	\$15,694
Fines and Forfeitures	70,351	70,351	73,989	3,638
Intergovernmental	6,656,118	6,656,118	7,000,331	344,213
Interest	72,784	72,784	76,548	3,764
Other	398,899	398,899	419,527	20,628
<i>Total Revenues</i>	<u>7,501,639</u>	<u>7,501,639</u>	<u>7,889,576</u>	<u>387,937</u>
<b>Expenditures</b>				
Current:				
Public Works				
Engineer - Administration				
Personal Services	816,000	966,000	923,052	42,948
Materials and Supplies	53,308	53,308	31,189	22,119
Contractual Services	43,831	54,831	67,817	(12,986)
Capital Outlay	35,334	35,334	31,785	3,549
Other	6,015	6,015	1,000	5,015
Total Engineer - Administration	<u>954,488</u>	<u>1,115,488</u>	<u>1,054,843</u>	<u>60,645</u>
Engineer - Road				
Personal Services	1,500,000	1,500,000	1,396,031	103,969
Materials and Supplies	1,406,536	1,406,536	1,135,322	271,214
Contractual Services	3,984,053	3,646,858	2,139,184	1,507,674
Capital Outlay	917,211	917,211	657,314	259,897
Other	93,770	103,770	84,201	19,569
Total Engineer - Road	<u>7,901,570</u>	<u>7,574,375</u>	<u>5,412,052</u>	<u>2,162,323</u>
Engineer - Bridges and Culverts				
Personal Services	320,000	380,000	354,505	25,495
Materials and Supplies	131,834	131,834	83,445	48,389
Contractual Services	609,946	676,091	325,070	351,021
Capital Outlay	59,055	59,055	25,775	33,280
Other	500	500	100	400
Total Engineer - Bridges and Culverts	<u>1,121,335</u>	<u>1,247,480</u>	<u>788,895</u>	<u>458,585</u>
Total Public Works	<u>\$9,977,393</u>	<u>\$9,937,343</u>	<u>\$7,255,790</u>	<u>\$2,681,553</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Auto and Gas Tax Fund (continued)*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Employee Fringe Benefits				
Engineer - Administration				
Fringe Benefits	\$131,000	\$143,000	\$141,414	\$1,586
PERS - County Share	110,000	126,000	125,073	927
Total Engineer - Administration	241,000	269,000	266,487	2,513
Engineer - Road				
Fringe Benefits	335,000	335,500	310,747	24,753
PERS - County Share	200,000	200,000	186,261	13,739
Unemployment	7,000	7,000	0	7,000
Total Engineer - Road	542,000	542,500	497,008	45,492
Engineer - Bridges and Culverts				
Fringe Benefits	5,000	6,050	4,925	1,125
PERS - County Share	45,000	55,500	48,035	7,465
Total Engineer - Bridges and Culverts	50,000	61,550	52,960	8,590
Total Employee Fringe Benefits	833,000	873,050	816,455	56,595
<i>Total Expenditures</i>	10,810,393	10,810,393	8,072,245	2,738,148
<i>Excess of Revenues Under Expenditures</i>	(3,308,754)	(3,308,754)	(182,669)	3,126,085
<b>Other Financing Uses</b>				
Transfers Out	(520,000)	(520,000)	(477,938)	42,062
<i>Net Change in Fund Balance</i>	(3,828,754)	(3,828,754)	(660,607)	3,168,147
<i>Fund Balance Beginning of Year</i>	3,142,060	3,142,060	3,142,060	0
<i>Prior Year Encumbrances Appropriated</i>	828,754	828,754	828,754	0
<i>Fund Balance End of Year</i>	\$142,060	\$142,060	\$3,310,207	\$3,168,147

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$631,183	\$631,183	\$539,900	(\$91,283)
Intergovernmental	2,160,300	2,160,300	1,841,901	(318,399)
Other	2,937	2,937	2,504	(433)
<i>Total Revenues</i>	<u>2,794,420</u>	<u>2,794,420</u>	<u>2,384,305</u>	<u>(410,115)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Child Support Enforcement				
Personal Services	1,184,811	1,184,811	1,123,994	60,817
Materials and Supplies	45,635	45,635	42,341	3,294
Contractual Services	1,090,947	1,098,447	904,703	193,744
Capital Outlay	12,537	5,037	2,500	2,537
Other	71,486	71,486	43,162	28,324
<i>Total General Government - Judicial</i>	<u>2,405,416</u>	<u>2,405,416</u>	<u>2,116,700</u>	<u>288,716</u>
Employee Fringe Benefits				
Child Support Enforcement				
Fringe Benefits	210,990	210,990	191,179	19,811
PERS - County Share	160,542	160,542	150,510	10,032
<i>Total Employee Fringe Benefits</i>	<u>371,532</u>	<u>371,532</u>	<u>341,689</u>	<u>29,843</u>
<i>Total Expenditures</i>	<u>2,776,948</u>	<u>2,776,948</u>	<u>2,458,389</u>	<u>318,559</u>
<i>Net Change in Fund Balance</i>	17,472	17,472	(74,084)	(91,556)
<i>Fund Balance Beginning of Year</i>	487,059	487,059	487,059	0
<i>Prior Year Encumbrances Appropriated</i>	<u>16,965</u>	<u>16,965</u>	<u>16,965</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$521,496</u>	<u>\$521,496</u>	<u>\$429,940</u>	<u>(\$91,556)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,600,000	\$1,704,909	\$1,477,328	(227,581)
<b>Expenditures</b>				
Current:				
Human Services				
Children Services Board				
Contractual Services	3,244,000	3,348,909	2,389,050	959,859
Other	68,631	68,631	61,734	6,897
<i>Total Expenditures</i>	<u>3,312,631</u>	<u>3,417,540</u>	<u>2,450,784</u>	<u>966,756</u>
<i>Excess of Revenues Under Expenditures</i>	(1,712,631)	(1,712,631)	(973,456)	739,175
<b>Other Financing Sources</b>				
Transfers In	614,400	614,400	614,400	0
<i>Net Change in Fund Balance</i>	(1,098,231)	(1,098,231)	(359,056)	739,175
<i>Fund Balance Beginning of Year</i>	1,057,305	1,057,305	1,057,305	0
<i>Prior Year Encumbrances Appropriated</i>	<u>220,231</u>	<u>220,231</u>	<u>220,231</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$179,305</u>	<u>\$179,305</u>	<u>\$918,480</u>	<u>\$739,175</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$250,410	\$250,620	\$234,240	(\$16,380)
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Community Development Program				
Personal Services	21,000	16,329	16,329	0
Contractual Services	11,297	121,417	116,417	5,000
Capital Outlay	184,838	84,004	84,004	0
Other	21,978	19,512	19,502	10
Total Economic Development and Assistance	239,113	241,262	236,252	5,010
Employee Fringe Benefits				
Community Development Program				
Fringe Benefits	5,070	3,849	3,849	0
PERS - County Share	2,930	2,212	2,212	0
Total Employee Fringe Benefits	8,000	6,061	6,061	0
<i>Total Expenditures</i>	247,113	247,323	242,313	5,010
<i>Net Change in Fund Balance</i>	3,297	3,297	(8,073)	(11,370)
<i>Fund Balance (Deficit) Beginning of Year</i>	(6,804)	(6,804)	(6,804)	0
<i>Prior Year Encumbrances Appropriated</i>	507	507	507	0
<i>Fund Balance (Deficit) End of Year</i>	(\$3,000)	(\$3,000)	(\$14,370)	(\$11,370)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Safety Awareness Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$334,664	\$337,377	\$217,295	(\$120,082)
<b>Expenditures</b>				
Current:				
Public Safety				
Community Safety Awareness				
Personal Services	149,983	133,740	83,458	50,282
Materials and Supplies	1,327	1,268	420	848
Contractual Services	37,000	38,396	18,673	19,723
Capital Outlay	0	6,587	5,924	663
Other	142,849	155,561	113,254	42,307
Total Public Safety	331,159	335,552	221,729	113,823
Employee Fringe Benefits				
Community Safety Awareness				
Fringe Benefits	28,887	19,713	11,773	7,940
PERS - County Share	20,884	18,377	11,562	6,815
Total Employee Fringe Benefits	49,771	38,090	23,335	14,755
<i>Total Expenditures</i>	380,930	373,642	245,064	128,578
<i>Net Change in Fund Balance</i>	(46,266)	(36,265)	(27,769)	8,496
<i>Fund Balance Beginning of Year</i>	21,444	21,444	21,444	0
<i>Prior Year Encumbrances Appropriated</i>	24,824	24,824	24,824	0
<i>Fund Balance End of Year</i>	\$2	\$10,003	\$18,499	\$8,496

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$315,794	\$315,794	\$293,713	(\$22,081)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Recorder's Computer				
Personal Services	50,000	50,000	48,059	1,941
Capital Outlay	220,000	220,000	133,605	86,395
Other	58,500	58,500	31,342	27,158
Total General Government - Legislative and Executive	328,500	328,500	213,006	115,494
General Government - Judicial				
Clerk of Courts				
Capital Outlay	24,539	25,739	25,700	39
Other	40,172	40,072	25,854	14,218
Total Clerk of Courts	64,711	65,811	51,554	14,257
Juvenile Court				
Personal Services	0	3,500	3,500	0
Capital Outlay	44,969	39,969	6,106	33,863
Other	15,363	20,363	18,817	1,546
Total Juvenile Court	60,332	63,832	28,423	35,409
Probate Court				
Personal Services	0	3,500	3,500	0
Capital Outlay	10,139	10,139	4,218	5,921
Other	15,382	15,382	14,952	430
Total Probate Court	25,521	29,021	22,670	6,351
Total General Government - Judicial	150,564	158,664	102,647	56,017
Employee Fringe Benefits				
Computer Program				
Fringe Benefits	4,208	4,358	1,131	3,227
PERS - County Share	6,775	7,725	7,202	523
Total Employee Fringe Benefits	10,983	12,083	8,333	3,750
<i>Total Expenditures</i>	490,047	499,247	323,986	175,261
<i>Net Change in Fund Balance</i>	(174,253)	(183,453)	(30,273)	153,180
<i>Fund Balance Beginning of Year</i>	372,413	372,413	372,413	0
<i>Prior Year Encumbrances Appropriated</i>	11,564	11,564	11,564	0
<i>Fund Balance End of Year</i>	\$209,724	\$200,524	\$353,704	\$153,180



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$670,863	\$684,048	\$683,599	(\$449)
Intergovernmental	83,458	85,098	85,042	(56)
Donations	5,363	5,469	5,465	(4)
Other	3,516	3,585	3,583	(2)
<i>Total Revenues</i>	763,200	778,200	777,689	(511)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
County History Project				
Contractual Services	753,490	771,990	749,675	22,315
Capital Outlay	18,594	15,094	10,000	5,094
Other	9,076	9,076	7,680	1,396
<i>Total Expenditures</i>	781,160	796,160	767,355	28,805
<i>Net Change in Fund Balance</i>	(17,960)	(17,960)	10,334	28,294
<i>Fund Balance Beginning of Year</i>	31,747	31,747	31,747	0
<i>Prior Year Encumbrances Appropriated</i>	37,160	37,160	37,160	0
<i>Fund Balance End of Year</i>	\$50,947	\$50,947	\$79,241	\$28,294

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Courthouse Security Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$40,007	\$40,007	\$20,061	(\$19,946)
<b>Expenditures</b>				
Current:				
Public Safety				
Courthouse Security				
Personal Services	95,200	95,200	88,885	6,315
Other	31,348	31,348	13,222	18,126
Total Public Safety	126,548	126,548	102,107	24,441
Employee Fringe Benefits				
Courthouse Security				
Fringe Benefits	1,855	1,855	1,745	110
PERS - County Share	13,800	13,800	12,985	815
Total Employee Fringe Benefits	15,655	15,655	14,730	925
<i>Total Expenditures</i>	142,203	142,203	116,837	25,366
<i>Excess of Revenues Under Expenditures</i>	(102,196)	(102,196)	(96,776)	5,420
<b>Other Financing Sources</b>				
Transfers In	88,631	88,631	88,631	0
<i>Net Change in Fund Balance</i>	(13,565)	(13,565)	(8,145)	5,420
<i>Fund Balance Beginning of Year</i>	12,556	12,556	12,556	0
<i>Prior Year Encumbrances Appropriated</i>	9,504	9,504	9,504	0
<i>Fund Balance End of Year</i>	\$8,495	\$8,495	\$13,915	\$5,420

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Crippled Children Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Human Services				
Crippled Children				
Other	364,224	364,224	357,400	6,824
<i>Excess of Revenues Under Expenditures</i>	(364,224)	(364,224)	(357,400)	6,824
<b>Other Financing Sources</b>				
Transfers In	364,224	364,224	357,400	(6,824)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$0	\$0	\$335,314	\$335,314
<b>Expenditures</b>				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	11,889	48,524	48,524	0
<i>Net Change in Fund Balance</i>	(11,889)	(48,524)	286,790	335,314
<i>Fund Balance Beginning of Year</i>	1,696,843	1,696,843	1,696,843	0
<i>Fund Balance End of Year</i>	<u>\$1,684,954</u>	<u>\$1,648,319</u>	<u>\$1,983,633</u>	<u>\$335,314</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$270,798	\$288,519	\$318,970	\$30,451
Fines and Forfeitures	276	294	325	31
Donations	3,376	3,596	3,976	380
Other	10,550	11,241	12,427	1,186
<i>Total Revenues</i>	285,000	303,650	335,698	32,048
<b>Expenditures</b>				
Current:				
Health				
Animal Control				
Personal Services	160,000	172,000	168,760	3,240
Materials and Supplies	19,741	27,941	27,285	656
Contractual Services	65,175	55,425	50,411	5,014
Capital Outlay	903	748	250	498
Other	7,174	10,129	10,125	4
Total Health	252,993	266,243	256,831	9,412
Employee Fringe Benefits				
Animal Control				
Fringe Benefits	29,037	29,897	29,499	398
PERS - County Share	21,680	23,330	20,762	2,568
Unemployment	500	1,250	1,091	159
Total Employee Fringe Benefits	51,217	54,477	51,352	3,125
<i>Total Expenditures</i>	304,210	320,720	308,183	12,537
<i>Net Change in Fund Balance</i>	(19,210)	(17,070)	27,515	44,585
<i>Fund Balance Beginning of Year</i>	7,035	7,035	7,035	0
<i>Prior Year Encumbrances Appropriated</i>	12,193	12,193	12,193	0
<i>Fund Balance End of Year</i>	\$18	\$2,158	\$46,743	\$44,585

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**DRETAC Fund**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$325,000	\$325,000	\$387,641	\$62,641
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
DRETAC Treasurer				
Personal Services	100,069	100,069	97,414	2,655
Materials and Supplies	6,169	6,169	5,690	479
Contractual Services	14,838	15,048	12,603	2,445
Capital Outlay	25,000	40,000	36,097	3,903
Other	5,000	4,790	3,290	1,500
Total DRETAC Treasurer	151,076	166,076	155,094	10,982
DRETAC Prosecutor				
Personal Services	125,864	125,864	76,364	49,500
Materials and Supplies	5,911	7,211	6,800	411
Contractual Services	15,987	16,487	11,464	5,023
Capital Outlay	24,540	23,240	7,821	15,419
Other	32,523	32,023	24,190	7,833
Total DRETAC Prosecutor	204,825	204,825	126,639	78,186
Total General Government - Legislative and Executive	355,901	370,901	281,733	89,168
Employee Fringe Benefits				
DRETAC Treasurer				
Fringe Benefits	15,180	15,180	12,272	2,908
PERS - County Share	13,509	13,509	13,200	309
Total DRETAC Treasurer	28,689	28,689	25,472	3,217
DRETAC Prosecutor				
Fringe Benefits	13,213	13,213	5,456	7,757
PERS - County Share	17,055	17,055	10,347	6,708
Total DRETAC Prosecutor	30,268	30,268	15,803	14,465
Total Employee Fringe Benefits	58,957	58,957	41,275	17,682
<i>Total Expenditures</i>	414,858	429,858	323,008	106,850
<i>Net Change in Fund Balance</i>	(89,858)	(104,858)	64,633	169,491
<i>Fund Balance Beginning of Year</i>	299,614	299,614	299,614	0
<i>Prior Year Encumbrances Appropriated</i>	28,132	28,132	28,132	0
<i>Fund Balance End of Year</i>	\$237,888	\$222,888	\$392,379	\$169,491

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Enforcement Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$1,356,603	\$1,425,305	\$1,210,421	(\$214,884)
Fines and Forfeitures	7,259	7,627	6,477	(1,150)
Intergovernmental	1,118,794	1,175,454	998,238	(177,216)
Other	5,522	5,802	4,927	(875)
<i>Total Revenues</i>	<u>2,488,178</u>	<u>2,614,188</u>	<u>2,220,063</u>	<u>(394,125)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Drug Law Enforcement and Education				
Personal Services	635,532	788,538	519,393	269,145
Materials and Supplies	19,191	17,285	9,627	7,658
Contractual Services	1,545,678	1,542,997	1,344,712	198,285
Capital Outlay	3,235	3,235	3,213	22
Other	47,434	46,734	41,452	5,282
Total Public Safety	<u>2,251,070</u>	<u>2,398,789</u>	<u>1,918,397</u>	<u>480,392</u>
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	87,554	105,974	67,228	38,746
PERS - County Share	98,223	113,644	73,961	39,683
Unemployment	7,000	7,000	2,794	4,206
Total Employee Fringe Benefits	<u>192,777</u>	<u>226,618</u>	<u>143,983</u>	<u>82,635</u>
<i>Total Expenditures</i>	<u>2,443,847</u>	<u>2,625,407</u>	<u>2,062,380</u>	<u>563,027</u>
<i>Net Change in Fund Balance</i>	44,331	(11,219)	157,683	168,902
<i>Fund Balance Beginning of Year</i>	511,562	511,562	511,562	0
<i>Prior Year Encumbrances Appropriated</i>	35,477	35,477	35,477	0
<i>Fund Balance End of Year</i>	<u>\$591,370</u>	<u>\$535,820</u>	<u>\$704,722</u>	<u>\$168,902</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*FEMA Subsidy Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$50,000	\$59,009	\$59,009	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Emergency Communications				
Contractual Services	51,119	88,361	88,361	0
<i>Net Change in Fund Balance</i>	(1,119)	(29,352)	(29,352)	0
<i>Fund Balance Beginning of Year</i>	29,352	29,352	29,352	0
<i>Fund Balance End of Year</i>	<u>\$28,233</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Fund*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$85,186</u>	<u>(\$64,814)</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Help America Vote				
Capital Outlay	32,000	32,000	32,000	0
Other	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	112,000	112,000	47,186	(64,814)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$112,000</u>	<u>\$112,000</u>	<u>\$47,186</u>	<u>(\$64,814)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$28,091	\$33,211	\$32,946	(\$265)
Other	2,409	2,848	2,825	(23)
<i>Total Revenues</i>	30,500	36,059	35,771	(288)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other	34,658	40,223	34,394	5,829
<i>Net Change in Fund Balance</i>	(4,158)	(4,164)	1,377	5,541
<i>Fund Balance Beginning of Year</i>	4,665	4,665	4,665	0
<i>Fund Balance End of Year</i>	<u>\$507</u>	<u>\$501</u>	<u>\$6,042</u>	<u>\$5,541</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Detention Center Donations Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$5,000	\$5,000	\$5,750	\$750
<b>Expenditures</b>				
Current:				
Public Safety				
Juvenile Detention Center Donation				
Other	1,000	4,500	2,000	2,500
<i>Net Change in Fund Balance</i>	4,000	500	3,750	3,250
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$4,000</u>	<u>\$500</u>	<u>\$3,750</u>	<u>\$3,250</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$45,000	\$45,000	\$38,410	(\$6,590)
<b>Expenditures</b>				
Current:				
Human Services				
Women's Shelter				
Contractual Services	62,621	62,621	57,987	4,634
<i>Net Change in Fund Balance</i>	(17,621)	(17,621)	(19,577)	(1,956)
<i>Fund Balance (Deficit) Beginning of Year</i>	(7,163)	(7,163)	(7,163)	0
<i>Prior Year Encumbrances Appropriated</i>	24,791	24,791	24,791	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$7</u>	<u>\$7</u>	<u>(\$1,949)</u>	<u>(\$1,956)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Office for Older Adults Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$1,523	\$1,613	\$1,141	(\$472)
Intergovernmental	444,922	466,365	328,405	(137,960)
Donations	15,863	16,800	11,881	(4,919)
Other	60,755	64,343	45,504	(18,839)
<i>Total Revenues</i>	<u>523,063</u>	<u>549,121</u>	<u>386,931</u>	<u>(162,190)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Title III-B				
Personal Services	142,668	161,447	145,419	16,028
Materials and Supplies	9,315	9,555	7,057	2,498
Contractual Services	130,380	131,925	121,325	10,600
Other	2,100	1,710	0	1,710
Total Title III-B	<u>284,463</u>	<u>304,637</u>	<u>273,801</u>	<u>30,836</u>
Title III-C				
Personal Services	146,495	145,260	142,469	2,791
Materials and Supplies	1,556	1,933	1,596	337
Contractual Services	23,201	23,824	24,207	(383)
Total Title III-C	<u>171,252</u>	<u>171,017</u>	<u>168,272</u>	<u>2,745</u>
Donations				
Personal Services	19,020	19,070	18,948	122
Contractual Services	5,500	5,500	5,500	0
Capital Outlay	5,222	6,068	5,940	128
Other	35,300	47,164	39,432	7,732
Total Donations	<u>65,042</u>	<u>77,802</u>	<u>69,820</u>	<u>7,982</u>
Home Energy Assistance				
Personal Services	4,610	3,070	1,480	1,590
Contractual Services	2,708	2,708	0	2,708
Other	120	5,106	1,710	3,396
Total Home Energy Assistance	<u>7,438</u>	<u>10,884</u>	<u>3,190</u>	<u>7,694</u>
Alcohol Dependency Network				
Personal Services	23,792	25,332	16,084	9,248
Materials and Supplies	1,224	1,224	289	935
Contractual Services	4,659	4,659	3,362	1,297
Total Alcohol Dependency Network	<u>29,675</u>	<u>31,215</u>	<u>19,735</u>	<u>11,480</u>
Home Delivered Meals				
Personal Services	5,724	5,724	5,134	590
Contractual Services	39,896	39,896	41,810	(1,914)
Total Home Delivered Meals	<u>\$45,620</u>	<u>\$45,620</u>	<u>\$46,944</u>	<u>(\$1,324)</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Office for Older Adults Fund (continued)*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Human Services	\$603,490	\$641,175	\$581,762	\$59,413
Employee Fringe Benefits				
Title III-B				
Fringe Benefits	12,722	15,850	13,145	2,705
PERS - County Share	19,333	21,932	19,705	2,227
Total Title III-B	32,055	37,782	32,850	4,932
Title III-C				
Fringe Benefits	7,534	7,769	6,948	821
PERS - County Share	19,769	19,769	19,299	470
Total Title III-C	27,303	27,538	26,247	1,291
Donations				
Fringe Benefits	860	895	780	115
PERS - County Share	2,580	2,585	2,564	21
Total Donations	3,440	3,480	3,344	136
Home Energy Assistance				
Fringe Benefits	90	60	28	32
PERS - County Share	625	416	201	215
Total Home Energy Assistance	715	476	229	247
Alcohol Dependency Network				
Fringe Benefits	1,548	1,578	1,105	473
PERS - County Share	3,225	3,434	2,180	1,254
Total Alcohol Dependency Network	4,773	5,012	3,285	1,727
Home Delivered Meals				
Fringe Benefits	149	149	100	49
PERS - County Share	777	777	696	81
Total Home Delivered Meals	926	926	796	130
Total Employee Fringe Benefits	69,212	75,214	66,751	8,463
<i>Total Expenditures</i>	672,702	716,389	648,513	67,876
<i>Excess of Revenues Under Expenditures</i>	(149,639)	(167,268)	(261,582)	(94,314)
<b>Other Financing Sources</b>				
Transfers In	183,752	177,396	177,396	0
<i>Net Change in Fund Balance</i>	34,113	10,128	(84,186)	(94,314)
<i>Fund Balance Beginning of Year</i>	30,007	30,007	30,007	0
<i>Prior Year Encumbrances Appropriated</i>	24,163	24,163	24,163	0
<i>Fund Balance (Deficit) End of Year</i>	\$88,283	\$64,298	(\$30,016)	(\$94,314)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Criminal Justice Service Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$57,967	\$57,967	\$16,500	(\$41,467)
<b>Expenditures</b>				
Current:				
Public Safety				
Sheriff				
Materials and Supplies	2,000	2,000	0	2,000
Contractual Services	27,440	27,440	18,000	9,440
Capital Outlay	8,539	8,539	6,585	1,954
Other	19,988	19,988	19,988	0
<i>Total Expenditures</i>	<u>57,967</u>	<u>57,967</u>	<u>44,573</u>	<u>13,394</u>
<i>Net Change in Fund Balance</i>	0	0	(28,073)	(28,073)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$28,073)</u>	<u>(\$28,073)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Port Authority Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Port Authority				
Other	33,000	33,000	6,000	27,000
<i>Excess of Revenues Under Expenditures</i>	(33,000)	(33,000)	(6,000)	27,000
<b>Other Financing Sources</b>				
Transfers In	33,000	33,000	33,000	0
<i>Net Change in Fund Balance</i>	0	0	27,000	27,000
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$27,000</u>	<u>\$27,000</u>



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Project Impact Fund*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$21,183	\$21,183	\$12,824	(\$8,359)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Project Impact				
Other	12,705	12,705	12,039	666
<i>Net Change in Fund Balance</i>	8,478	8,478	785	(7,693)
<i>Fund Balance (Deficit) Beginning of Year</i>	(8,357)	(8,357)	(8,357)	0
<i>Prior Year Encumbrances Appropriated</i>	7,705	7,705	7,705	0
<i>Fund Balance End of Year</i>	<u>\$7,826</u>	<u>\$7,826</u>	<u>\$133</u>	<u>(\$7,693)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$7,085,789	\$7,143,097	\$8,325,093	\$1,181,996
Donations	2,272	2,290	2,669	379
Other	393,313	396,494	462,104	65,610
<i>Total Revenues</i>	<u>7,481,374</u>	<u>7,541,881</u>	<u>8,789,866</u>	<u>1,247,985</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance				
Personal Services	3,235,785	3,235,850	3,145,373	90,477
Materials and Supplies	131,107	100,107	95,743	4,364
Contractual Services	3,978,967	4,255,420	3,147,600	1,107,820
Capital Outlay	89,943	99,643	91,072	8,571
Other	77,980	95,980	95,384	596
Total Public Assistance	<u>7,513,782</u>	<u>7,787,000</u>	<u>6,575,172</u>	<u>1,211,828</u>
Social Services				
Other	14,216	14,216	5,800	8,416
Total Human Services	<u>7,527,998</u>	<u>7,801,216</u>	<u>6,580,972</u>	<u>1,220,244</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	542,045	574,050	560,585	13,465
PERS - County Share	436,223	423,000	406,825	16,175
Unemployment	5,000	3,000	1,941	1,059
Total Employee Fringe Benefits	<u>983,268</u>	<u>1,000,050</u>	<u>969,351</u>	<u>30,699</u>
Debt Service:				
Principal Retirement	211,000	458,000	457,712	288
<i>Total Expenditures</i>	<u>8,722,266</u>	<u>9,259,266</u>	<u>8,008,035</u>	<u>1,251,231</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,240,892)	(1,717,385)	781,831	2,499,216
<b>Other Financing Sources</b>				
Transfers In	1,551,026	1,551,026	559,000	(992,026)
<i>Net Change in Fund Balance</i>	310,134	(166,359)	1,340,831	1,507,190
<i>Fund Balance (Deficit) Beginning of Year</i>	(91,823)	(91,823)	(91,823)	0
<i>Prior Year Encumbrances Appropriated</i>	263,266	263,266	263,266	0
<i>Fund Balance End of Year</i>	<u>\$481,577</u>	<u>\$5,084</u>	<u>\$1,512,274</u>	<u>\$1,507,190</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$1,393,017	\$1,393,017	\$1,725,869	\$332,852
Other	6,983	6,983	8,652	1,669
<i>Total Revenues</i>	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,734,521</u>	<u>334,521</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Auditor - Real Estate Assessment				
Personal Services	575,450	575,450	445,809	129,641
Materials and Supplies	59,638	59,638	43,193	16,445
Contractual Services	179,597	187,597	140,808	46,789
Capital Outlay	64,845	104,845	97,654	7,191
Other	25,956	25,956	22,506	3,450
Total General Government - Legislative and Executive	<u>905,486</u>	<u>953,486</u>	<u>749,970</u>	<u>203,516</u>
Employee Fringe Benefits				
Auditor - Real Estate Assessment				
Fringe Benefits	127,385	127,385	73,756	53,629
PERS - County Share	69,950	69,950	57,576	12,374
Unemployment	10,400	10,400	0	10,400
Total Employee Fringe Benefits	<u>207,735</u>	<u>207,735</u>	<u>131,332</u>	<u>76,403</u>
<i>Total Expenditures</i>	<u>1,113,221</u>	<u>1,161,221</u>	<u>881,302</u>	<u>279,919</u>
<i>Net Change in Fund Balance</i>	286,779	238,779	853,219	614,440
<i>Fund Balance Beginning of Year</i>	1,830,831	1,830,831	1,830,831	0
<i>Prior Year Encumbrances Appropriated</i>	<u>43,696</u>	<u>43,696</u>	<u>43,696</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,161,306</u>	<u>\$2,113,306</u>	<u>\$2,727,746</u>	<u>\$614,440</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder Housing Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$1,461,652	\$1,461,652
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Recorder Housing				
Other	0	0	1,608,516	(1,608,516)
<i>Net Change in Fund Balance</i>	0	0	(146,864)	(146,864)
<i>Fund Balance Beginning of Year</i>	446,668	446,668	446,668	0
<i>Fund Balance End of Year</i>	<u>\$446,668</u>	<u>\$446,668</u>	<u>\$299,804</u>	<u>(\$146,864)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Program Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$2,623	\$2,623	\$2,412	(\$211)
Other	30,277	30,277	27,844	(2,433)
<i>Total Revenues</i>	32,900	32,900	30,256	(2,644)
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Revolving Loan				
Other	148,697	148,697	22,000	126,697
<i>Net Change in Fund Balance</i>	(115,797)	(115,797)	8,256	124,053
<i>Fund Balance Beginning of Year</i>	179,386	179,386	179,386	0
<i>Prior Year Encumbrances Appropriated</i>	697	697	697	0
<i>Fund Balance End of Year</i>	<u>\$64,286</u>	<u>\$64,286</u>	<u>\$188,339</u>	<u>\$124,053</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safe Communities Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$107,555	\$107,555	\$32,575	(\$74,980)
<b>Expenditures</b>				
Current:				
Public Safety				
Safe Communities Program				
Personal Services	47,520	52,520	5,121	47,399
Contractual Services	34,980	30,517	19,814	10,703
Other	2,174	2,174	1,369	805
Total Public Safety	84,674	85,211	26,304	58,907
Employee Fringe Benefits				
Safe Communities Program				
Fringe Benefits	926	1,026	73	953
PERS - County Share	7,936	8,771	825	7,946
Total Employee Fringe Benefits	8,862	9,797	898	8,899
<i>Total Expenditures</i>	93,536	95,008	27,202	67,806
<i>Net Change in Fund Balance</i>	14,019	12,547	5,373	(7,174)
<i>Fund Balance (Deficit) Beginning of Year</i>	(20,174)	(20,174)	(20,174)	0
<i>Prior Year Encumbrances Appropriated</i>	6,155	6,155	6,155	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$1,472)	(\$8,646)	(\$7,174)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Shelter Care and Youth Services Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$11,456	\$16,816	\$14,554	(\$2,262)
Intergovernmental	1,217,553	917,934	677,552	(240,382)
Donations	3,081	4,522	3,914	(608)
Other	32,190	31,636	25,282	(6,354)
<i>Total Revenues</i>	<u>1,264,280</u>	<u>970,908</u>	<u>721,302</u>	<u>(249,606)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Shelter Care and Youth Services				
Personal Services	399,613	543,535	323,847	219,688
Materials and Supplies	39,569	43,988	23,223	20,765
Contractual Services	760,067	566,208	265,771	300,437
Capital Outlay	23,753	28,533	12,156	16,377
Other	35,214	31,492	13,499	17,993
Total Human Services	<u>1,258,216</u>	<u>1,213,756</u>	<u>638,496</u>	<u>575,260</u>
Employee Fringe Benefits				
Shelter Care and Youth Services				
Fringe Benefits	82,145	79,427	36,083	43,344
PERS - County Share	54,578	73,822	43,882	29,940
Unemployment	0	1,428	1,428	0
Total Employee Fringe Benefits	<u>136,723</u>	<u>154,677</u>	<u>81,393</u>	<u>73,284</u>
<i>Total Expenditures</i>	<u>1,394,939</u>	<u>1,368,433</u>	<u>719,889</u>	<u>648,544</u>
<i>Net Change in Fund Balance</i>	(130,659)	(397,525)	1,413	398,938
<i>Fund Balance Beginning of Year</i>	1,040,063	1,040,063	1,040,063	0
<i>Prior Year Encumbrances Appropriated</i>	<u>32,763</u>	<u>32,763</u>	<u>32,763</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$942,167</u></u>	<u><u>\$675,301</u></u>	<u><u>\$1,074,239</u></u>	<u><u>\$398,938</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Donations Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Donations	\$125,000	\$125,000	\$57,005	(67,995)
<b>Expenditures</b>				
Current:				
Public Safety				
Sheriff Donations				
Other	59,606	95,606	65,214	30,392
<i>Net Change in Fund Balance</i>	65,394	29,394	(8,209)	(37,603)
<i>Fund Balance Beginning of Year</i>	25,175	25,175	25,175	0
<i>Prior Year Encumbrances Appropriated</i>	16,206	16,206	16,206	0
<i>Fund Balance End of Year</i>	\$106,775	\$70,775	\$33,172	(\$37,603)



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title VI - D Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$637,513	\$637,513	\$440,677	(\$196,836)
<b>Expenditures</b>				
Current:				
Human Services				
Title VI - D				
Personal Services	368,034	368,034	326,844	41,190
Materials and Supplies	8,199	8,199	7,181	1,018
Contractual Services	43,568	43,568	18,573	24,995
Capital Outlay	7,667	7,667	7,550	117
Other	1,221	1,221	1,201	20
Total Human Services	428,689	428,689	361,349	67,340
Employee Fringe Benefits				
Title VI - D				
Fringe Benefits	66,260	66,260	56,910	9,350
PERS - County Share	50,415	50,415	44,287	6,128
Unemployment	4,000	4,000	3,225	775
Total Employee Fringe Benefits	120,675	120,675	104,422	16,253
<i>Total Expenditures</i>	549,364	549,364	465,771	83,593
<i>Net Change in Fund Balance</i>	88,149	88,149	(25,094)	(113,243)
<i>Fund Balance (Deficit) Beginning of Year</i>	(57,193)	(57,193)	(57,193)	0
<i>Prior Year Encumbrances Appropriated</i>	8,602	8,602	8,602	0
<i>Fund Balance (Deficit) End of Year</i>	\$39,558	\$39,558	(\$73,685)	(\$113,243)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Transportation Program Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$615,019	\$638,628	\$461,521	(\$177,107)
Intergovernmental	896,797	931,224	672,973	(258,251)
Other	261,877	271,930	196,348	(75,582)
<i>Total Revenues</i>	1,773,693	1,841,782	1,330,842	(510,940)
<b>Expenditures</b>				
Current:				
Human Services				
Transportation				
Personal Services	772,465	769,865	769,307	558
Materials and Supplies	23,579	6,024	6,007	17
Contractual Services	388,030	482,380	478,069	4,311
Capital Outlay	312,218	312,368	307,543	4,825
Other	7,762	7,408	7,151	257
Total Human Services	1,504,054	1,578,045	1,568,077	9,968
Employee Fringe Benefits				
Transportation				
Fringe Benefits	64,391	54,035	51,789	2,246
PERS - County Share	104,668	104,246	103,433	813
Unemployment	1,787	6,656	6,298	358
Total Employee Fringe Benefits	170,846	164,937	161,520	3,417
<i>Total Expenditures</i>	1,674,900	1,742,982	1,729,597	13,385
<i>Excess of Revenues Over (Under) Expenditures</i>	98,793	98,800	(398,755)	(497,555)
<b>Other Financing Sources</b>				
Transfers In	51,703	50,552	50,720	168
<i>Net Change in Fund Balance</i>	150,496	149,352	(348,035)	(497,387)
<i>Fund Balance (Deficit) Beginning of Year</i>	(155,683)	(155,683)	(155,683)	0
<i>Prior Year Encumbrances Appropriated</i>	12,354	12,354	12,354	0
<i>Fund Balance (Deficit) End of Year</i>	\$7,167	\$6,023	(\$491,364)	(\$497,387)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Transportation Improvement Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$247,657	\$247,657	\$444,408	\$196,751
Other	2,343	2,343	18,289	15,946
<i>Total Revenues</i>	250,000	250,000	462,697	212,697
<b>Expenditures</b>				
Current:				
Human Services				
Transportation Improvement				
Contractual Services	594,415	594,415	347,281	247,134
Capital Outlay	100,000	100,000	0	100,000
Other	100,428	100,428	6,100	94,328
<i>Total Expenditures</i>	794,843	794,843	353,381	441,462
<i>Excess of Revenues Over (Under) Expenditures</i>	(544,843)	(544,843)	109,316	654,159
<b>Other Financing Uses</b>				
Transfers Out	(15,000)	(15,000)	0	15,000
<i>Net Change in Fund Balance</i>	(559,843)	(559,843)	109,316	669,159
<i>Fund Balance Beginning of Year</i>	492,379	492,379	492,379	0
<i>Prior Year Encumbrances Appropriated</i>	94,843	94,843	94,843	0
<i>Fund Balance End of Year</i>	\$27,379	\$27,379	\$696,538	\$669,159

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$91,475	\$91,485	\$48,045	(\$43,440)
<b>Expenditures</b>				
Current:				
Human Services				
Victim Assistance Program				
Personal Services	65,583	65,113	36,751	28,362
Materials and Supplies	1,410	2,490	1,790	700
Contractual Services	5,892	5,432	2,608	2,824
Capital Outlay	0	1,500	1,480	20
Other	3,093	3,093	0	3,093
Total Human Services	75,978	77,628	42,629	34,999
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	12,665	11,085	5,385	5,700
PERS - County Share	8,889	8,829	4,979	3,850
Total Employee Fringe Benefits	21,554	19,914	10,364	9,550
<i>Total Expenditures</i>	97,532	97,542	52,993	44,549
<i>Net Change in Fund Balance</i>	(6,057)	(6,057)	(4,948)	1,109
<i>Fund Balance Beginning of Year</i>	8,300	8,300	8,300	0
<i>Prior Year Encumbrances Appropriated</i>	922	922	922	0
<i>Fund Balance End of Year</i>	\$3,165	\$3,165	\$4,274	\$1,109

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Webcheck Program Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$10,000	\$17,000	\$16,152	(\$848)
<b>Expenditures</b>				
Current:				
Human Services				
Webcheck Program				
Other	10,266	18,994	16,474	2,520
<i>Net Change in Fund Balance</i>	(266)	(1,994)	(322)	1,672
<i>Fund Balance Beginning of Year</i>	1,828	1,828	1,828	0
<i>Prior Year Encumbrances Appropriated</i>	2,766	2,766	2,766	0
<i>Fund Balance End of Year</i>	\$4,328	\$2,600	\$4,272	\$1,672

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,965,953	\$2,194,401	\$911,050	(\$1,283,351)
Other	119,686	133,593	55,464	(78,129)
<i>Total Revenues</i>	<u>2,085,639</u>	<u>2,327,994</u>	<u>966,514</u>	<u>(1,361,480)</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Workforce Development				
Personal Services	142,140	142,140	93,733	48,407
Materials and Supplies	9,000	9,000	4,439	4,561
Contractual Services	1,717,442	1,717,442	933,565	783,877
Capital Outlay	12,000	12,000	949	11,051
Other	9,343	9,343	6,161	3,182
Total General Government - Legislative and Executive	<u>1,889,925</u>	<u>1,889,925</u>	<u>1,038,847</u>	<u>851,078</u>
Employee Fringe Benefits				
Workforce Development				
Fringe Benefits	24,000	24,000	15,367	8,633
PERS - County Share	19,261	19,261	12,700	6,561
Total Employee Fringe Benefits	<u>43,261</u>	<u>43,261</u>	<u>28,067</u>	<u>15,194</u>
<i>Total Expenditures</i>	<u>1,933,186</u>	<u>1,933,186</u>	<u>1,066,914</u>	<u>866,272</u>
<i>Net Change in Fund Balance</i>	152,453	394,808	(100,400)	(495,208)
<i>Fund Balance (Deficit) Beginning of Year</i>	(311,662)	(311,662)	(311,662)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>172,274</u>	<u>172,274</u>	<u>172,274</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$13,065</u>	<u>\$255,420</u>	<u>(\$239,788)</u>	<u>(\$495,208)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$1,455,581	\$1,455,581	\$1,092,963	(\$362,618)
Intergovernmental	85,603	85,603	64,277	(21,326)
Other	50,398	50,398	50,398	0
<i>Total Revenues</i>	<u>1,591,582</u>	<u>1,591,582</u>	<u>1,207,638</u>	<u>(383,944)</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive	16,260	16,260	3,300	12,960
Debt Service:				
Principal Retirement	2,132,900	2,132,900	1,638,380	494,520
Interest and Fiscal Charges	477,100	477,100	452,789	24,311
Total Debt Service	<u>2,610,000</u>	<u>2,610,000</u>	<u>2,091,169</u>	<u>518,831</u>
<i>Total Expenditures</i>	<u>2,626,260</u>	<u>2,626,260</u>	<u>2,094,469</u>	<u>531,791</u>
<i>Excess of Revenues Under Expenditures</i>	(1,034,678)	(1,034,678)	(886,831)	147,847
<b>Other Financing Sources</b>				
Transfers In	994,218	994,218	477,938	(516,280)
<i>Net Change in Fund Balance</i>	(40,460)	(40,460)	(408,893)	(368,433)
<i>Fund Balance Beginning of Year</i>	1,412,966	1,412,966	1,412,966	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,260</u>	<u>1,260</u>	<u>1,260</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,373,766</u>	<u>\$1,373,766</u>	<u>\$1,005,333</u>	<u>(\$368,433)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Bond Retirement Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$636,978	\$636,978	\$605,096	(\$31,882)
Other	103,669	103,669	122,447	18,778
<i>Total Revenues</i>	<u>740,647</u>	<u>740,647</u>	<u>727,543</u>	<u>(13,104)</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	555,000	555,000	554,923	77
Interest and Fiscal Charges	295,000	295,000	286,846	8,154
<i>Total Expenditures</i>	<u>850,000</u>	<u>850,000</u>	<u>841,769</u>	<u>8,231</u>
<i>Net Change in Fund Balance</i>	(109,353)	(109,353)	(114,226)	(4,873)
<i>Fund Balance Beginning of Year</i>	<u>706,882</u>	<u>706,882</u>	<u>706,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$597,529</u>	<u>\$597,529</u>	<u>\$592,656</u>	<u>(\$4,873)</u>



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Achievement Center Construction Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay				
Achievement Center Construction				
Contractual Services	682,598	682,598	202,300	480,298
Other	100,000	100,000	0	100,000
<i>Total Expenditures</i>	<u>782,598</u>	<u>782,598</u>	<u>202,300</u>	<u>580,298</u>
<i>Excess of Revenues Under Expenditures</i>	(782,598)	(782,598)	(202,300)	580,298
<b>Other Financing Sources</b>				
Transfers In	200,000	200,000	200,000	0
<i>Net Change in Fund Balance</i>	(582,598)	(582,598)	(2,300)	580,298
<i>Fund Balance Beginning of Year</i>	602,184	602,184	602,184	0
Prior Year Encumbrances Appropriated	121,559	121,559	121,559	0
<i>Fund Balance End of Year</i>	<u>\$141,145</u>	<u>\$141,145</u>	<u>\$721,443</u>	<u>\$580,298</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Center Parking Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$13,000	\$13,000	\$14,987	\$1,987
<b>Expenditures</b>				
Capital Outlay				
Community Center Parking				
Contractual Services	50,015	50,015	11,015	39,000
<i>Net Change in Fund Balance</i>	(37,015)	(37,015)	3,972	40,987
<i>Fund Balance Beginning of Year</i>	37,593	37,593	37,593	0
Prior Year Encumbrances Appropriated	11,015	11,015	11,015	0
<i>Fund Balance End of Year</i>	\$11,593	\$11,593	\$52,580	\$40,987

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Capital Improvements Fund*  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$0	\$4,823	\$4,823
<b>Expenditures</b>				
Capital Outlay				
County Building Improvements	65,740	65,740	78,628	(12,888)
County Capital Improvements	737,745	737,745	470,209	267,536
<i>Total Expenditures</i>	<u>803,485</u>	<u>803,485</u>	<u>548,837</u>	<u>254,648</u>
<i>Excess of Revenues Under Expenditures</i>	(803,485)	(803,485)	(544,014)	259,471
<b>Other Financing Sources</b>				
Transfers In	500,000	500,000	500,000	0
<i>Net Change in Fund Balance</i>	(303,485)	(303,485)	(44,014)	259,471
<i>Fund Balance Beginning of Year</i>	215,978	215,978	215,978	0
Prior Year Encumbrances Appropriated	87,745	87,745	87,745	0
<i>Fund Balance End of Year</i>	<u>\$238</u>	<u>\$238</u>	<u>\$259,709</u>	<u>\$259,471</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Issue II Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$331,572	\$601,616	\$2,062,685	\$1,461,069
<b>Expenditures</b>				
Capital Outlay	0	0	2,062,685	(2,062,685)
<i>Net Change in Fund Balance</i>	331,572	601,616	0	(601,616)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$331,572</u>	<u>\$601,616</u>	<u>\$0</u>	<u>(\$601,616)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Fund*  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues</b>				
Charges for Services	\$7,040,328	\$7,040,328	\$7,342,001	\$301,673
Interest	8,093	8,093	8,440	347
Other	1,579	1,579	1,647	68
<i>Total Revenues</i>	7,050,000	7,050,000	7,352,088	302,088
<b>Expenses</b>				
Personal Services	40,050	52,595	52,042	553
Contractual Services	700,000	700,000	680,853	19,147
Claims and Judgments	6,250,000	6,749,550	7,099,298	(349,748)
Other	50,000	50,450	50,423	27
<i>Total Expenses</i>	7,040,050	7,552,595	7,882,616	(330,021)
<i>Net Change in Fund Equity</i>	9,950	(502,595)	(530,528)	(27,933)
<i>Fund Equity Beginning of Year</i>	844,887	844,887	844,887	0
<i>Fund Equity End of Year</i>	\$854,837	\$342,292	\$314,359	(\$27,933)

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## **Statistical Section**





## Medina County, Ohio

### *Governmental Activities Revenues by Source and Expenses by Function (1)*

***Last Three Years***

***Table 1***

<b>PROGRAM REVENUES</b>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Charges for Services	\$14,940,067	\$15,736,259	\$16,171,586
Operating Grants and Contributions	38,872,213	32,038,382	30,262,655
Capital Grants and Contributions	2,062,685	2,284,176	3,182,149
<b>GENERAL REVENUES</b>			
Property and Other Taxes	22,580,823	21,655,699	21,354,087
Sales Taxes	8,882,250	8,465,661	8,137,853
Property Transfer Taxes (2)	1,968,616	1,750,387	0
Grants and Entitlements	6,009,853	4,351,795	6,671,102
Interest	874,016	1,148,945	1,771,579
Other	2,383,083	2,960,053	2,590,896
<b>TOTAL REVENUES</b>	<u>\$98,573,606</u>	<u>\$90,391,357</u>	<u>\$90,141,907</u>
 <b>EXPENSES</b>			
General Government -			
Legislative and Executive	\$14,356,714	\$12,361,229	\$12,038,870
Judicial	8,969,802	8,454,509	7,979,037
Public Safety	19,468,993	18,827,905	17,742,643
Public Works	10,582,551	10,994,251	10,640,263
Health	21,748,298	23,268,986	21,148,285
Human Services	14,687,014	15,705,991	15,900,949
Economic Development and Assistance	367,069	409,903	316,437
Intergovernmental	292,103	541,350	3,012,765
Interest and Fiscal Charges	1,113,548	992,646	1,153,737
<b>TOTAL EXPENSES</b>	<u>\$91,586,092</u>	<u>\$91,556,770</u>	<u>\$89,932,986</u>

(1) Full Accrual Basis

(2) Property transfer taxes were presented separately after 2002

Source: Medina County Auditor's Office.

**Medina County, Ohio**

*Governmental Revenues by Source and  
Expenditures by Function (1)*

***Last Ten Years***

<b>REVENUES</b>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Property and Other Taxes	\$22,607,376	\$21,607,062	\$21,305,683	\$19,273,148
Sales Taxes	8,882,250	8,465,661	8,137,853	7,701,566
Property Transfer Taxes (2)	1,968,616	1,750,387	0	0
Charges for Services	13,518,195	14,581,200	14,995,533	13,105,568
Licenses and Permits	142,342	35,630	22,257	19,813
Fines and Forfeitures	681,517	595,918	644,485	635,832
Intergovernmental	44,396,903	40,367,576	36,475,060	33,405,037
Special Assessments	890,237	820,641	747,186	863,719
Interest	865,576	1,133,832	1,771,579	3,803,932
Rentals	260,005	234,528	243,995	243,218
Donations	99,008	118,078	169,274	138,379
Other	2,381,436	2,958,878	2,599,737	2,223,679
<b>TOTAL REVENUES</b>	<u>\$96,693,461</u>	<u>\$92,669,391</u>	<u>\$87,112,642</u>	<u>\$81,413,891</u>
 <b>EXPENDITURES</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive	\$14,182,034	\$12,112,114	\$11,048,286	\$10,242,190
Judicial	8,791,606	8,314,326	7,642,905	8,029,105
Public Safety	17,790,560	17,401,603	16,349,189	15,413,705
Public Works	7,518,086	7,814,336	6,670,167	7,040,709
Health	21,658,900	22,516,552	20,182,926	18,064,712
Human Services	14,053,168	15,263,462	15,307,415	12,022,650
Conservation and Recreation	0	0	0	0
Economic Development and Assistance	325,213	394,731	308,100	353,055
Other	0	0	0	0
Capital Outlay	2,698,723	3,611,743	4,229,778	2,351,099
Intergovernmental	292,103	541,350	3,012,765	883,747
Debt Service:				
Principal Retirement	2,273,303	2,204,498	2,097,953	2,057,110
Interest and Fiscal Charges	1,117,347	998,120	1,200,252	1,331,930
Bond Issuance Costs	0	0	45,500	0
<b>TOTAL EXPENDITURES</b>	<u>\$90,701,043</u>	<u>\$91,172,835</u>	<u>\$88,095,236</u>	<u>\$77,790,012</u>

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds on a modified basis.

(2) Property transfer taxes were presented separately after 2002

Source: Medina County Auditor's Office.

**Table 2**

2000	1999	1998	1997	1996	1995
\$16,001,882	\$15,859,094	\$14,365,972	\$12,721,774	\$12,599,893	\$11,406,525
7,564,324	7,191,887	6,511,196	6,075,696	5,588,402	5,195,746
0	0	0	0	0	0
10,468,852	11,406,102	11,664,524	10,967,313	8,513,835	8,008,040
5,985	22,983	19,827	23,116	48,540	20,664
553,455	447,871	478,092	557,802	472,216	454,835
35,777,602	29,576,128	29,764,063	25,630,714	26,803,829	26,811,904
1,232,520	998,835	1,064,809	1,095,723	977,222	989,135
5,437,039	3,284,978	3,083,638	2,584,881	2,316,717	2,495,838
210,843	225,606	331,907	333,585	320,220	319,417
142,852	117,125	210,687	92,124	76,837	203,773
1,909,850	1,370,786	961,685	347,821	377,897	241,603
<u>\$79,305,204</u>	<u>\$70,501,395</u>	<u>\$68,456,400</u>	<u>\$60,430,549</u>	<u>\$58,095,608</u>	<u>\$56,147,480</u>
\$9,975,779	\$8,574,337	\$7,748,386	\$7,038,328	\$6,518,385	\$5,823,713
6,960,094	6,941,495	6,149,149	5,475,202	4,837,141	4,472,958
13,936,694	12,206,605	10,510,383	9,927,030	8,208,606	6,799,118
6,544,156	6,444,036	6,939,607	6,328,723	6,536,665	6,220,857
16,018,161	15,413,734	13,111,271	12,686,943	11,929,159	11,495,383
13,088,712	11,743,191	10,952,846	9,640,575	9,022,125	8,208,084
0	0	0	0	0	397,727
311,796	433,753	287,860	211,252	577,939	273,455
0	0	142,959	155,990	120,096	130,001
4,778,509	6,248,792	4,085,316	4,311,098	7,586,988	12,281,270
944,670	2,846,202	1,434,169	1,375,158	1,245,823	1,341,197
1,964,112	1,902,171	1,893,137	1,619,773	1,433,776	1,391,420
1,481,893	1,515,056	1,542,624	1,623,836	1,433,282	1,568,228
0	0	0	0	0	0
<u>\$76,004,576</u>	<u>\$74,269,372</u>	<u>\$64,797,707</u>	<u>\$60,393,908</u>	<u>\$59,449,985</u>	<u>\$60,403,411</u>

## Medina County, Ohio

### *Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property Taxes*

#### ***Last Ten Years***

<u>Collection Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections (2)</u>	<u>Percent of Current Levy Collected</u>	<u>Delinquent Tax Collections</u>
2004	\$22,911,257	\$21,202,225	92.54 %	\$714,090
2003	20,964,253	20,338,284	97.01	624,101
2002	19,858,328	19,060,641	95.98	575,358
2001	17,897,268	17,399,063	97.22	406,751
2000	13,855,193	13,531,524	97.66	474,963
1999	13,404,638	11,633,845	86.79	349,967
1998	12,827,927	12,519,734	97.60	366,638
1997	12,341,571	11,932,052	96.68	380,903
1996	11,904,207	11,528,522	96.84	354,939
1995	10,988,755	10,468,274	95.26	313,836

(1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.

(2) State Reimbursements of Rollback and Homestead Exemptions are included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. 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.

Source: Medina County Auditor's Office

**Table 3**

<i>Total Tax Collections</i>	<i>Percent of Total Collections to Current Tax Levy</i>	<i>Outstanding Delinquent Taxes (3)</i>	<i>Percent of Outstanding Delinquent Taxes to Current Tax Levy</i>	<i>Tangible Personal Property Tax Collected</i>
\$21,916,315	95.66 %	\$2,620,665	11.44 %	\$2,149,067
20,962,385	99.99	1,625,723	7.75	1,903,742
19,635,999	98.88	2,085,543	10.50	1,990,779
17,805,814	99.49	1,863,214	10.41	2,245,960
14,006,487	101.09	1,771,760	12.79	2,022,557
11,983,812	89.40	1,923,054	14.35	1,808,914
12,886,372	100.46	502,228	3.92	1,856,222
12,312,955	99.77	560,673	4.54	1,614,837
11,883,461	99.83	532,057	4.47	1,604,011
10,782,110	98.12	511,311	4.65	1,456,459

**Medina County, Ohio**

*Assessed and Estimated Actual Value  
of Taxable Property*

***Last Ten Years***

Collection Year	REAL PROPERTY (1)		PERSONAL PROPERTY (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2004	\$3,501,826,620	\$10,005,218,914	\$402,342,171	\$1,386,041,604
2003	3,365,199,280	9,614,855,086	406,832,552	1,398,677,788
2002	3,243,237,250	9,266,392,143	428,171,523	1,498,108,884
2001	2,672,421,050	7,635,488,714	428,171,523	1,446,548,965
2000	2,556,755,760	7,305,016,457	440,975,150	1,357,106,240
1999	2,446,896,390	6,991,132,543	403,003,199	1,195,414,136
1998	2,273,208,140	6,494,880,400	400,143,757	1,151,769,868
1997	2,165,983,830	6,188,525,229	375,142,460	1,074,998,139
1996	2,164,580,650	6,184,516,143	367,160,800	1,030,036,900
1995	1,588,245,600	4,537,844,571	359,880,829	970,629,150

(1) Includes public utility real property and mineral lands and rights.

(2) Includes public utility personal property and tangible personal property values.

Source: Medina County Auditor's Office

**Table 4**

TOTAL		
Assessed Value	Estimated Actual Value	Ratio of Assessed to Estimated Actual Value
\$3,904,168,791	\$11,391,260,518	34 %
3,772,031,832	11,013,532,874	34
3,671,408,773	10,764,501,027	34
3,100,592,573	9,082,037,679	34
2,997,730,910	8,662,122,697	35
2,849,899,589	8,186,546,679	35
2,673,351,897	7,646,650,268	35
2,541,126,290	7,263,523,368	35
2,531,741,450	7,214,553,043	35
1,948,126,429	5,508,473,721	35

**Medina County, Ohio**  
**Property Tax Rates**  
**All Direct and Overlapping Governments**  
**(Per \$1,000 of Assessed Value)**

**Last Ten Years**

**Table 5**

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<b>County Units</b>										
General Fund	\$2.35	\$2.33	\$2.29	\$2.28	\$2.38	\$2.35	\$2.37	\$2.37	\$2.35	\$2.36
Debt Service	0.26	0.29	0.35	0.39	0.30	0.35	0.36	0.36	0.40	0.40
Board of Mental Retardation	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
Anti-Drug Commission	0.40	0.40	0.40	0.50	0.50	0.50	0.50	0.50	0.50	0.50
County Home	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Townships</b>										
Brunswick Hills	12.35	12.35	12.60	12.60	12.60	7.60	7.60	7.60	7.60	7.60
Chatham	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Granger	4.10	4.10	4.10	4.10	2.60	2.60	2.60	2.60	2.60	2.60
Guilford	8.15	8.15	7.65	7.65	7.65	7.65	7.65	7.65	7.40	7.40
Guilford/Rittman	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Guilford/Seville	5.25	5.25	4.75	4.75	4.75	4.75	4.75	4.75	4.50	4.50
Harrisville	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Harrisville/Lodi	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Hinckley	13.05	13.05	13.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Homer	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Lafayette	10.50	10.50	9.75	8.75	9.75	9.75	10.00	10.00	10.50	11.50
Lafayette/Chippewa-on-the-Lake	3.90	3.90	3.15	4.15	5.15	5.15	5.40	5.40	5.90	5.40
Lafayette/Briarwood Beach Village	0.00	0.00	0.00	0.00	0.00	0.00	5.40	5.40	5.90	5.40
Litchfield	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Liverpool	5.20	5.45	5.45	6.20	6.20	5.45	5.45	5.45	6.20	6.20
Medina	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Montville	9.95	9.95	9.95	9.95	10.95	10.95	10.95	10.95	9.45	10.45
Sharon	7.40	7.40	7.40	7.40	8.40	8.40	8.40	8.40	8.40	8.40
Spencer	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Spencer/Spencer Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Wadsworth	3.40	3.40	3.40	3.40	3.40	4.40	3.80	3.80	3.40	3.40
Westfield	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Westfield/Gloria Glens Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Westfield/Westfield Center Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
York	6.20	6.20	6.20	7.70	7.70	7.70	9.20	9.20	6.20	6.20
<b>School Districts</b>										
Black River Local School District	56.83	56.83	56.83	60.83	60.83	60.83	60.83	60.83	53.25	62.20
Brunswick City School District	60.67	60.67	61.92	63.24	63.24	63.77	64.52	64.52	65.67	65.67
Buckeye LSD	60.70	60.70	60.70	60.70	56.34	56.34	56.34	56.34	56.38	53.58
Cloverleaf LSD	55.80	55.80	55.80	55.80	55.80	55.80	55.80	55.80	55.80	49.40
Highland LSD	71.32	71.32	71.32	66.58	65.38	64.18	58.68	58.68	59.28	59.28
Medina CSD	84.08	84.08	84.08	85.29	85.29	78.92	78.92	78.92	80.02	80.02
Wadsworth CSD	72.25	66.35	66.35	66.63	65.75	65.50	64.00	64.00	61.50	61.50

(continued)



# Medina County, Ohio

## Property Tax Rates All Direct and Overlapping Governments (continued) (Per \$1,000 of Assessed Value)

**Last Ten Years**

**Table 5**

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<b>Out-of-County School Districts</b>										
North Central LSD	\$30.70	\$31.00	\$31.20	\$31.60	\$32.00	\$34.80	\$35.10	\$35.10	\$35.10	\$36.50
Rittman Exempted Village SD	60.30	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80
<b>Joint Vocational School</b>										
Medina	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Wayne	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<b>Cities</b>										
Brunswick	3.35	3.35	3.35	3.50	3.55	3.65	3.87	3.87	4.27	8.27
Medina	5.50	5.70	5.70	5.80	6.00	6.00	6.10	6.10	6.30	6.40
Wadsworth	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	4.10	4.10
Rittman	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
<b>Villages</b>										
Briarwood Beach	0.00	0.00	0.00	0.00	0.00	0.00	2.60	2.60	2.60	2.60
Chippewa-on-the-Lake	8.60	8.60	8.60	8.60	8.60	8.60	2.60	2.60	19.60	19.60
Gloria Glens	23.10	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
Lodi	11.70	11.70	11.70	11.70	11.70	10.70	10.70	10.70	10.70	10.70
Seville	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Spencer	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Westfield Center	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Creston Village	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
<b>Special Districts</b>										
General Health District	1.00	1.00	1.00	1.00	1.00	0.70	0.70	0.70	0.70	0.70
County Library	2.25	1.25	1.25	1.25	1.50	1.25	1.25	1.25	1.25	1.25
Park District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Ella Everhard Library	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75

Source: Medina County Auditor's Office

Medina County, Ohio

*Special Assessment Collections*

***Last Ten Years***

<u>Year</u>	<u>Current Assessments Due</u>	<u>Delinquent Assessments Due (1)</u>	<u>Total Assessments Due</u>	<u>Current Assessments Collected</u>
2004	\$1,103,828	\$100,100	\$1,203,928	\$559,622
2003	1,030,670	86,979	1,117,649	523,284
2002	936,640	192,854	1,129,494	647,799
2001	1,482,369	83,393	1,565,762	1,455,090
2000	1,186,753	134,473	1,321,226	1,144,383
1999	949,054	134,472	1,083,526	915,106
1998	1,017,819	235,755	1,253,574	1,020,628
1997	975,323	86,721	1,062,044	940,189
1996	967,585	96,358	1,063,943	921,628
1995	975,968	109,525	1,085,493	924,790

- (1) Delinquencies do not include delinquent water and sewer bills, which are collected through the tax billing process.
- (2) Outstanding Delinquent Assessments include accrued interest and are shown net of abatements.
- (3) Does not include prepayments

Source: Medina County Auditor's Office

**Table 6**

<u>Delinquent Assessments Collected</u>	<u>Total Assessments Collected (3)</u>	<u>Ratio of Total Assessments Collected to Total Assessments Due</u>	<u>Outstanding Delinquent Assessments (2)</u>
\$33,787	\$593,409	49 %	\$610,519
24,634	547,918	49	569,731
99,387	747,186	66	382,308
29,673	1,484,763	95	80,999
88,137	1,232,520	93	88,706
83,558	998,664	92	84,862
44,181	1,064,809	85	188,765
28,337	968,526	91	93,518
55,594	977,222	92	86,721
64,345	989,135	91	96,358

## Medina County, Ohio

### *Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita*

#### ***Last Ten Years***

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available (3)</u>
2004	162,906	\$3,904,168,791	\$11,893,189	\$1,005,358
2003	161,680	3,772,031,832	13,647,901	1,414,226
2002	160,453	3,671,408,773	15,357,613	1,647,771
2001	155,780	3,100,592,573	15,692,325	1,082,534
2000	151,095	2,997,730,910	17,280,759	790,825
1999	155,190	2,849,899,589	17,377,971	1,158,322
1998	161,170	2,673,351,897	15,163,297	270,027
1997	147,552	2,541,126,290	16,448,621	34,556
1996	143,580	2,531,741,450	13,638,944	229,384
1995	139,520	1,948,126,429	12,017,267	110,987

(1) Information obtained from County Economic Development Corporation.

(2) Includes all long-term general obligation debt (excludes special assessment obligations).

(3) Represents equity in debt service fund related to general obligation debt and does not include equity related to special assessment obligations.

Source: Medina County Auditor's Office

**Table 7**

<u>Debt Payable From Enterprise Revenues</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$478,189	\$10,409,642	0.27 %	\$63.90
537,901	11,695,774	0.31	72.34
597,613	13,112,229	0.36	81.72
657,325	13,952,466	0.45	89.57
740,759	15,749,175	0.53	104.23
835,471	15,384,178	0.54	99.13
918,297	13,974,973	0.52	86.71
1,001,121	15,412,944	0.61	104.46
1,083,944	12,325,616	0.49	85.84
1,179,767	10,726,513	0.55	76.88

**Medina County, Ohio**  
**Computation of Legal Debt Margin**

**December 31, 2004**

**Table 8**

	<u><b>Total Debt Limit</b></u>	<u><b>Total Unvoted Debt Limit</b></u>
Assessed Value of County, Collection Year 2004	\$3,904,168,791	\$3,904,168,791
Debt Limitation	96,104,220 (1)	39,041,688 (2)
<b>Total Outstanding Debt</b>		
General Obligation Bonds	11,415,000	11,415,000
Special Assessment Debt	2,206,804	2,206,804
Revenue Bonds	478,189	478,189
OWDA Loans	99,217,056	99,217,056
OPWC Loan	285,503	285,503
<i>Total Outstanding Debt</i>	<u>113,602,552</u>	<u>113,602,552</u>
<b>Exemptions</b>		
Jail Construction Bonds	2,805,000	2,805,000
Special Assessment Debt	2,206,804	2,206,804
Revenue Bonds	478,189	478,189
OWDA Loans - Enterprise Fund Revenue	96,572,043	96,572,043
OWDA Loans - Special Assessment Revenue	2,441,433	2,441,433
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds (3)	<u>1,005,358</u>	<u>1,005,358</u>
<i>Total Exemptions</i>	<u>105,508,827</u>	<u>105,508,827</u>
<i>Net Debt</i>	<u>8,093,725</u>	<u>8,093,725</u>
<i>Total Legal Debt Margin</i> (Debt Limitation minus Net Debt)	<u><u>\$88,010,495</u></u>	<u><u>\$30,947,963</u></u>

(1) The total 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	<u>90,104,220</u>
	<u><u>\$96,104,220</u></u>

(2) The total unvoted debt limitation equals 1% of the assessed value.

(3) Includes fund balance in general obligation debt fund (excludes cash in special assessment debt service fund).

Source: Medina County Auditor's Office

## Medina County, Ohio

### *Computation of Direct and Overlapping General Obligation Bonded Debt*

**December 31, 2004**

**Table 9**

<u>Political Subdivision</u>	<u>General Obligation Bonded Debt (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To Medina County</u>
<u>Direct:</u>			
<i>Medina County</i>	\$11,415,000	100 %	\$11,415,000
<u>Overlapping:</u>			
<i>All Cities Wholly Within County</i>	10,890,000	100	10,890,000
<i>City of Rittman</i>	6,646,969	2	132,939
<i>All School Districts Wholly Within County</i>	162,609,906	100	162,609,906
<i>Black River Local School District</i>	5,958,207	44	2,621,611
<i>Highland Local School District</i>	39,145,000	99	38,753,550
<i>Total Overlapping</i>	225,250,082		215,008,006
<i>Total Applicable to Medina County</i>	\$236,665,082		\$226,423,006

(1) Debt outstanding for the School Districts is shown as of June 30, 2004 because Ohio School Districts have a July 1 to June 30 fiscal year.

(2) Percentages determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.

Source: Medina County Auditor's Office

## Medina County, Ohio

### *Ratio of Annual Debt Service Expenditures For General Bonded Debt to Total Governmental Expenditures*

***Last Ten Years***

***Table 10***

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to Governmental Expenditures</u>
2004	\$1,695,000	\$582,203	\$2,277,203	\$90,701,043	2.51 %
2003	1,650,000	650,655	2,300,655	91,172,835	2.52
2002	1,565,000	836,881	2,401,881	88,095,236	2.73
2001	1,505,000	940,181	2,445,181	77,790,012	3.14
2000	1,352,500	1,040,181	2,392,681	76,004,576	3.15
1999	1,202,500	963,640	2,166,140	74,269,372	2.92
1998	1,202,500	932,357	2,134,857	64,797,707	3.29
1997	857,500	883,126	1,740,626	60,393,908	2.88
1996	782,500	741,111	1,523,611	59,449,985	2.56
1995	765,000	814,597	1,579,597	60,403,411	2.62

(1) Debt Service related to Special Assessment obligations is excluded.

Source: Medina County Auditor's Office



# Medina County, Ohio

## Revenue Bond Coverage (1)

*Last Ten Years*

*Table 11*

### SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	\$11,148,187	\$9,600,848	\$1,547,339	\$3,148,823	\$2,083,845	\$5,232,668	0.30
2003	10,405,255	9,444,228	961,027	3,256,497	2,195,600	5,452,097	0.18
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25
1998	9,381,802	8,100,854	1,280,948	1,863,406	1,351,150	3,214,556	0.40
1997	9,231,302	6,979,932	2,251,370	1,810,623	1,482,004	3,292,627	0.68
1996	8,537,168	7,274,363	1,262,805	1,486,864	1,311,362	2,798,226	0.45
1995	7,540,111	6,176,406	1,363,705	1,177,725	1,150,201	2,327,926	0.59

### WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	\$5,850,778	\$4,647,509	\$1,203,269	\$1,560,148	\$1,769,038	\$3,329,186	0.36
2003	5,220,102	3,913,104	1,306,998	1,560,536	1,625,858	3,186,394	0.41
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13
1998	3,332,689	2,357,119	975,570	616,821	900,966	1,517,787	0.64
1997	3,238,890	2,494,351	744,539	578,184	853,848	1,432,032	0.52
1996	2,673,348	1,788,163	885,185	501,730	709,447	1,211,177	0.73
1995	2,470,215	1,883,269	586,946	355,680	396,334	752,014	0.78

### SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	\$7,746,071	\$6,714,829	\$1,031,242	\$526,231	\$383,928	\$910,159	1.13
2003	6,526,333	5,679,253	847,080	497,471	412,688	910,159	0.93
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26
2001	6,299,084	5,598,376	700,708	313,838	510,368	824,206	0.85
2000	6,573,393	5,069,150	1,504,243	291,374	532,833	824,207	1.83
1999	6,005,192	4,875,751	1,129,441	270,517	553,690	824,207	1.37
1998	5,925,285	4,746,106	1,179,179	251,153	573,054	824,207	1.43
1997	5,974,056	4,864,072	1,109,984	233,175	591,032	824,207	1.35
1996	5,153,133	4,614,604	538,529	216,484	607,722	824,206	0.65
1995	5,361,382	4,184,113	1,177,269	200,978	623,228	824,206	1.43
1994	5,692,862	4,367,923	1,324,939	186,611	637,596	824,207	1.61

(1) Includes OWDA Loans

(2) Gross revenue is total operating revenue plus interest income

(3) Operating expenses are exclusive of depreciation

# Medina County, Ohio

## Demographic Statistics

December 31, 2004

Table 12

### Population

2004	162,906
2003	161,680
2002	160,453
2001	155,780
2000	151,095
1999	155,190
1998	161,170
1997	147,552
1995	139,520
1990	122,354
1980	113,150
1970	82,717

### Age Distribution, 1990 and 2000 Census

<u>Age Group</u>	<u>1990</u>	<u>2000</u>	<u>% Change</u>
0 - 19	34,867	45,037	19.11%
20 - 64	75,627	90,145	24.73
Over 65	11,860	15,913	28.46
Median Age:	33	37	

### Income and Education Statistics (2000)

Per Capita Income	\$24,251
Median Household Income	\$55,811
Average Weekly Earnings	\$546.00
Number of High School Graduates	35,998
Number with Bachelor's Degree	17,634
Income below poverty - total persons	7,985
Poverty rate	5.30%

### Housing Statistics (2000)

Average Family Size	3.15
Total Married Couples with Children	71,221
Total Occupied Housing Units	56,793
Average Construction Cost (2000)	\$185,347
Average Sale Price (2000)	\$215,043
Building Permits Issued (2000)	1,394
Median Rent	\$700

### Population by Race 2000 Census

<u>WHITE</u>	<u>BLACK</u>	<u>INDIAN*</u>	<u>ASIAN**</u>	<u>OTHER</u>
146,956	1,323	232	994	1,590

\* Indian includes American Indian, Eskimo and Aleut.

\*\* Asian includes Asian and Pacific Islanders.

Source: Ohio County Profiles, prepared and distributed by the Office of Strategic Research, Ohio Department of Development, Columbus, OH, February, 2001.

# Medina County, Ohio

## Employment Statistics

December 31, 2004

Table 13

### Civilian Labor Force (2004)

Total Civilian Labor Force	83,700
Total Employed	79,400
Total Unemployed	4,300
Unemployment Rate	5.20 %

### Employment by Sector, 2004

	Number	Percent
Mining	55	0.10 %
Construction	3,554	6.54
Manufacturing	10,053	18.50
Transportation & Utilities	928	1.71
Trade (Wholesale & Retail)	10,217	18.80
Finance, Insurance & Real Estate	2,192	4.03
Service	19,308	35.53
Government	6,600	12.15
Other	1,433	2.64
<i>TOTAL</i>	<u>54,340 *</u>	<u>100.00 %</u>

\* Difference from County's total civilian labor force is primarily due to County residents employed in another County.

### Annual Average Unemployment Rates

2004	5.2 %
2003	5.4
2002	5.0
2001	4.4
2000	3.4
1999	3.8
1998	4.6
1997	3.8
1996	4.5
1995	4.7

Source: Ohio County Profiles, prepared and distributed by the Office of Strategic Research, Ohio Department of Development, Columbus, OH, February, 2001.

# Medina County, Ohio

## *Construction, Bank Deposits and Property Value*

***Last Ten Years***

***Table 14***

Year	New Construction			Bank Deposits (1)	Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2004	\$91,201,980	\$17,420,420	\$108,622,400	\$278,690,000	\$2,938,046,270	\$562,210,850	\$318,277,890
2003	97,963,770	15,981,820	113,945,590	264,872,000	2,816,765,910	546,878,770	303,675,710
2002	92,819,470	12,651,570	105,471,040	230,397,000	2,704,578,140	538,659,110	303,675,710
2001	95,232,530	13,376,860	108,609,390	191,217,000	2,261,163,190	409,644,290	209,157,410
2000	78,174,450	17,798,440	95,972,890	151,846,000	2,178,370,050	386,436,370	223,368,320
1999	81,419,770	20,916,230	102,336,000	159,232,558	2,080,794,010	364,087,890	202,030,260
1998	64,566,200	13,522,480	78,088,680	618,560,551	1,920,857,910	350,295,580	201,014,200
1997	72,113,250	17,499,180	89,612,430	97,862,101	1,829,735,220	333,980,520	183,003,940
1996	57,329,660	18,485,380	75,815,040	873,151,487 (3)	1,828,152,890	334,845,430	170,537,470
1995	53,077,580	8,683,710	61,761,290	811,794,038	1,344,112,490	244,123,110	155,988,140

(1) Data includes commercial banks, savings and loans, and federal credit unions. Fluctuations are due to changes in banking headquarters.

(2) Does not include Mineral Lands and Rights.

(3) Data for savings and loans is as of 6/30/97.

Sources: Medina County Auditor's Office; bank deposit information from the following:  
Federal Reserve Bank of Cleveland, Ohio and Office of Thrift Supervision

# Medina County, Ohio

## Ten Largest Taxpayers

December 31, 2004

Table 15

<u>Taxpayer</u>	<u>Type</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Ohio Edison Company	Electric Utility	\$0	\$29,886,760	\$29,886,760	0.78 %
American Transmission Systems	Business	0	21,987,310	21,987,310	0.58
Verison North, Inc.	Telephone Utility	0	21,757,210	21,757,210	0.57
Columbia Gas Trans Corporation	Natural Gas Utility	0	13,199,530	13,199,530	0.35
Ohio Farmers Insurance (1) (Westfield Companies)	Business	11,391,390	0	11,391,390	0.30
Owens Corning	Business	0	10,285,690	10,285,690	0.27
Shiloh Corporation	Business	0	10,264,760	10,264,760	0.27
Discount Drug Mart	Business	0	9,776,010	9,776,010	0.26
Lodi Outlets LLC	Business	7,768,290	0	7,768,290	0.20
Plastipak Packaging Company	Business	0	7,374,360	7,374,360	0.19
	TOTALS	<u>\$19,159,680</u>	<u>\$124,531,630</u>	<u>\$143,691,310</u>	<u>3.77 %</u>

(1) Ohio law exempts taxation of tangible personal property on property owned by a domestic insurance company (unless the property is leased to a person other than an insurance company for use in business).

Source: Medina County Auditor's Office

# Medina County, Ohio

## *Ten Largest Employers*

*December 31, 2004*

*Table 16*

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Discount Drug Mart	Warehousing/Retail Sales	2,600
MTD Products	Manufacturer	2,190
Medina County	Government	1,600
Plastik Pak	Manufacturer	1,467
Westfield Companies	Insurance	1,292
Medina General Hospital	Health Care	920
Brunswick City Schools	Education	850
Schneider National	Trucking Terminal	800
Medina City School District	Education	780
Friction Products/Hawk	Manufacturer	557

Source: Medina County Economic Development Corporation

# Medina County, Ohio

## Miscellaneous Statistics

**December 31, 2004**

**Table 17**

<b>Date of Incorporation</b>	1818
<b>370th most populous County in the United States</b>	3,141 counties in U.S.
<b>19th most populous County in the State</b>	88 counties in the Ohio
<b>County Seat</b>	City of Medina
<b>Area - Square Miles</b>	425
<b>Number of Political Subdivisions Located in the County</b>	
Municipalities and Villages	9
Townships	17
School Districts	9
<b>Total Number of County Employees</b>	1,600
<b>Number of Interstate Highways</b> (I-71, I-76, and I-271)	3
<b>Number of Miles, County highway system</b>	334
<b>Number of Licensed Drivers</b>	110,139
<b>Voter Statistics, Election of November, 2001</b>	
Number of Registered Voters	97,494
Number of Voters, Last General Election	48,488
Percentage of Registered Voters Voting	49.73%
<b>Agricultural Statistics, 2000</b>	
Number of Farms	1,050
Average Size, in Acres	108
Average Cash Receipts per Farm	\$42,058

Sources: Medina County Board of Elections, Ohio Bureau of Motor Vehicles, and the Medina Extension Service. All other information obtained from County records.

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**Auditor of State  
Betty Montgomery**

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800-282-0370

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## **FINANCIAL CONDITION**

### **MEDINA COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 4, 2005**