

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



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, 2006
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

July 13, 2007

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2006. 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 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.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires counties reporting on a GAAP basis to file unaudited basic financial statements with the Auditor of State within 150 days of fiscal year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the object is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Management's discussion and analysis (MD&A) immediately follows the independent accountant's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The County of Medina has operated under the Board of County Commissioners since being incorporated in 1818. It is located in the northeastern part of the State, which is considered one of the top growth areas in the State. The County of Medina is empowered to levy a property tax on both real and personal property located within its boundaries. It is also empowered by State statute to extend the boundaries of cities, villages and townships by annexation, which it has done from time to time.

The Board of County Commissioners is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation for Medina County's financial planning and control. The budget is prepared to 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 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, department 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.

Local Economy

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. By 2006, the population had grown to 170,200. 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 workforce 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 84 percent of taxes are paid by residential/agricultural owners and 16 percent of taxes are paid by industries.

Medina County is fortunate to have the Medina County Economic Development Corporation (MCEDC) 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 MCEDC 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 MCEDC is "Quality jobs for quality people in quality industries." Medina County has been very successful in meeting that objective.

Long-Term Financial Planning

In order to make sound financial decisions now and in the future, the Medina County Board of Commissioners has established principles for budget and financial management. These principles provide guidance for budget development, financial and debt management, and reserves. One-time surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

Relevant Financial Policies

The budget must be structurally balanced so that continuing revenues support continuing expenditures. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. Agency budget requests are submitted in a program-based format in conjunction with strategic business plans outlining the goals for the following year. The County's goal is to maintain a fund balance in the general fund that is 20 percent of total general fund revenues. This balance is to ensure sufficient funds are available for operational purposes should economic factors negatively impact revenue growth. Agencies funded through tax levies are required to maintain expenditures at or below the estimated revenue collections.

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners'. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2006 operating budget on March 20, 2006. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects:

Preliminary planning for an expansion and renovation of the County's courthouse complex is now complete. The Board of County Commissioners will now begin a detailed review of construction options that will ideally provide an economic and efficient reconfiguration of space usage for the County's judicial offices. The estimated budget for this project is \$8-\$9 million and financing will require the issuance of County general obligation bonds.

Medina County voters recently approved the levy of an additional 0.5% permissive sales and use tax for the purpose of funding school district permanent improvements. The passage of this tax levy represents the first time in the State's history that an Ohio county will utilize this funding method for the benefit of local schools. Corresponding to the tax enactment, the Board of County Commissioners has created, and appointed a member to, a Community Improvements Board. This board will be responsible for reviewing funding requests, recommending grant awards, and administering the tax program. The levy will commence October, 2007 and will generate revenues for school improvements for the next thirty years. The current annual collection amount from this funding source is estimated to be \$10 million.

The Board of County Commissioners continues to work on other, important projects, including: the design and construction of a County-wide fiber optic network; development of a university and technology park; a housing assistance program; a prescription assistance program; railroad crossing safety improvements; and, expanded public transit services.

Future Projects:

The Medina County Sanitary Engineer is examining the possibility of expanding water and sewer services in the southwest quadrant of the County. This expansion project may also entail servicing the water needs of the Village of Burbank in Wayne County. It is anticipated that this project will allow for increased economic development opportunities in the area. In connection with this project review, the Board of County Commissioners hopes to work with regional representatives to discuss water services and policies that will benefit the area and its residents in the long term.

The Board of County Commissioners has entered into discussion and negotiations with the Medina County Society for the Prevention of Cruelty to Animals (MCSPCA) for the construction of a new animal shelter and medical facility on County-owned property. It is envisioned that this facility will be co-located with the County's animal shelter and permit both the County and the MCSPCA to offer, in combination, an expanded array of adoption, spay/neuter, and protective services for the County's animal population.

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 \$674,000,000 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 81,236 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.

Independent Audit:

The Independent Auditor, Mary Taylor, CPA, Auditor of State's Office, has issued and unqualified ("clean") opinion on the Medina County financial statements for year ended December 31, 2006. The Independent Auditor's report is located at the front of 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, 2005. This marked the twenty-first consecutive year that the County has received this 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 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, to the late John Stricker, Jr., then County Administrator, and Christopher Jakab, then Finance Director, currently County Administrator.

Finally, I would like to acknowledge the invaluable contributions made by Auditor of State Mary Taylor, CPA, Local Government Services Section.

Sincerely,



MICHAEL E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2006

Board of County Commissioners

Stephen D. Hambley, President

Patricia G. Geissman

Sharon A. Ray

Michael E. Kovack

Auditor

Kathy Fortney

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Nancy Abbott

Recorder

Neil Hassinger

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

James L. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

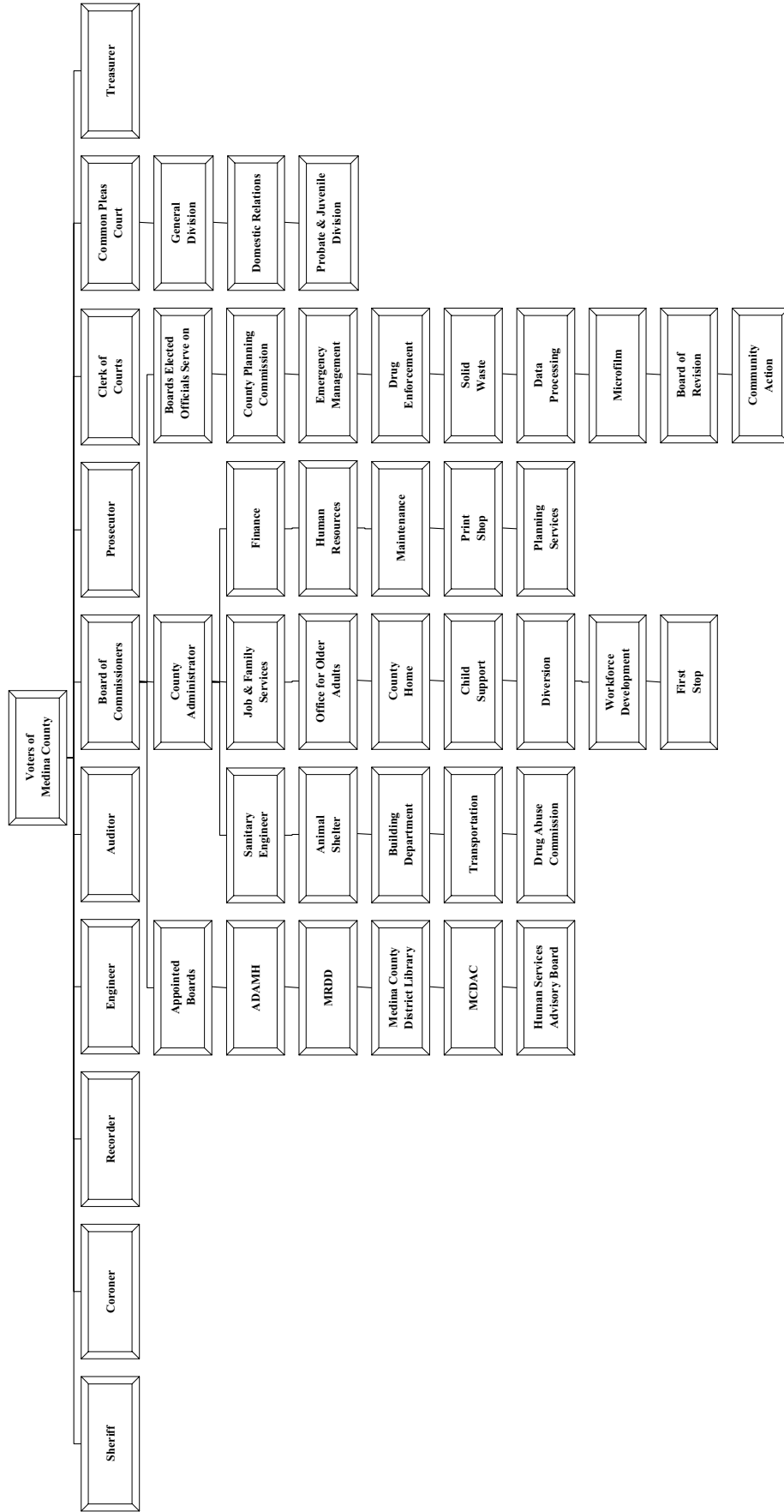
Probate and Juvenile Court

John Lohn, Presiding Judge

Medina County, Ohio

Organizational Chart

December 31, 2006



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, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director





Mary Taylor, CPA

Auditor of State

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, 2006, 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, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, 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 July 13, 2007, 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.

As further described in Note 3 to the basic financial statements, the County restated fund balance/net assets of its Governmental Activities, Business-Type Activities, Achievement Center Fund, Sewer District Fund, Water District Fund, and Solid Waste Fund. These restatements are to account for prior year understatement and overstatement of certain liabilities and the understatement of a certain prior year assets.

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.

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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

July 13, 2007

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2006. 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 2006 are:

- Total assets increased by \$2,688,806 over 2005, or .62 percent.
- Total net assets increased by \$5,441,084 over 2005, or 1.96 percent.
- Total capital assets increased by \$3,012,980 over 2005, or .93 percent.
- Total outstanding liabilities decreased by \$2,752,278 from 2005, or 1.73 percent.
- For governmental activities, general revenues accounted for \$48,747,547 in revenue or 47.63 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$53,594,216 or 52.37 percent of total revenues of \$102,341,763.

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 conditions.

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, ADAMH Board and Public Assistance 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 2006?" 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, 2006
Unaudited

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, Public Assistance, 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, 2006
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 2006 compared to 2005.

Table 1

Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Assets						
Current and Other Assets	\$90,072,808	\$89,425,329	\$21,121,099	\$22,092,752	\$111,193,907	\$111,518,081
Capital Assets, Net	59,659,878	61,760,323	268,475,296	263,361,871	328,135,174	325,122,194
<i>Total Assets</i>	<u>149,732,686</u>	<u>151,185,652</u>	<u>289,596,395</u>	<u>285,454,623</u>	<u>439,329,081</u>	<u>436,640,275</u>
Liabilities						
Current and Other Liabilities	30,758,468	31,966,050	3,732,914	3,719,803	34,491,382	35,685,853
Long-Term Liabilities:						
Due Within One Year	2,773,041	2,677,219	5,476,072	4,825,371	8,249,113	7,502,590
Due In More Than One Year	14,386,252	16,645,058	98,924,002	98,969,526	113,310,254	115,614,584
<i>Total Liabilities</i>	<u>47,917,761</u>	<u>51,288,327</u>	<u>108,132,988</u>	<u>107,514,700</u>	<u>156,050,749</u>	<u>158,803,027</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	49,734,992	50,357,601	164,806,466	160,226,876	214,541,458	210,584,477
Restricted for:						
Capital Projects	907,493	834,186	0	0	907,493	834,186
Debt Service	4,322,132	4,002,586	0	0	4,322,132	4,002,586
Achievement Center	16,168,582	14,384,612	0	0	16,168,582	14,384,612
ADAMH Board	9,501,013	6,133,859	0	0	9,501,013	6,133,859
Auto and Gas	4,980,637	5,092,710	0	0	4,980,637	5,092,710
Ditch Maintenance	2,668,555	2,290,509	0	0	2,668,555	2,290,509
Real Estate Assessment	2,064,799	3,414,444	0	0	2,064,799	3,414,444
Shelter Care and Youth Services	1,272,717	1,165,656	0	0	1,272,717	1,165,656
Other Purposes	1,388,307	4,705,434	0	0	1,388,307	4,705,434
Unrestricted	8,805,698	7,515,728	16,656,941	17,713,047	25,462,639	25,228,775
<i>Total Net Assets</i>	<u>\$101,814,925</u>	<u>\$99,897,325</u>	<u>\$181,463,407</u>	<u>\$177,939,923</u>	<u>\$283,278,332</u>	<u>\$277,837,248</u>

Total assets increased by \$2,688,806 from 2005 to 2006. The increase was primarily due to the addition of donated water and sewer lines during 2006. There was over \$5,770,232 in 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 \$2,752,278, 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.

Total net assets increased \$5,441,084 with governmental net assets increasing by \$1,917,600 and business-type activities increasing by \$3,523,484 of the amount.

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Table 2 shows the changes in net assets for the year ended December 31, 2006 as compared to 2005.

	Changes in Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues						
Program Revenues						
Charges for Services	\$14,847,391	\$16,665,941	\$24,128,274	\$24,264,127	\$38,975,665	\$40,930,068
Operating Grants and Contributions	37,255,891	35,596,954	25,892	12,310	37,281,783	35,609,264
Capital Grants and Contributions	1,490,934	3,104,370	9,816,432	15,711,974	11,307,366	18,816,344
Total Program Revenues	53,594,216	55,367,265	33,970,598	39,988,411	87,564,814	95,355,676
General Revenues						
Property Taxes	25,376,043	23,371,846	0	0	25,376,043	23,371,846
Sales Taxes	9,557,722	9,247,660	0	0	9,557,722	9,247,660
Property Transfer Taxes	926,947	2,113,203	0	0	926,947	2,113,203
Grants and Entitlements	5,318,593	4,787,343	0	0	5,318,593	4,787,343
Interest	3,912,399	2,155,344	814,903	543,219	4,727,302	2,698,563
Gain and Sale of Capital Assets	0	0	0	16,850	0	16,850
Miscellaneous	3,655,843	3,068,137	1,459,680	1,086,350	5,115,523	4,154,487
Total General Revenues	48,747,547	44,743,533	2,274,583	1,646,419	51,022,130	46,389,952
Total Revenues	102,341,763	100,110,798	36,245,181	41,634,830	138,586,944	141,745,628
Program Expenses						
General Government:						
Legislative and Executive	15,158,112	17,020,345	0	0	15,158,112	17,020,345
Judicial	9,403,003	9,015,891	0	0	9,403,003	9,015,891
Public Safety	19,695,138	19,895,514	0	0	19,695,138	19,895,514
Public Works	10,630,639	12,885,187	0	0	10,630,639	12,885,187
Health	23,384,900	20,621,062	0	0	23,384,900	20,621,062
Human Services	20,429,586	18,680,097	0	0	20,429,586	18,680,097
Economic Development and Assistance	592,911	368,935	0	0	592,911	368,935
Intergovernmental	418,685	818,118	0	0	418,685	818,118
Interest and Fiscal Charges	711,189	759,316	0	0	711,189	759,316
Sewer	0	0	16,919,163	10,481,177	16,919,163	10,481,177
Water	0	0	8,393,574	14,377,954	8,393,574	14,377,954
Solid Waste	0	0	7,408,960	8,297,675	7,408,960	8,297,675
Total Program Expenses	100,424,163	100,064,465	32,721,697	33,156,806	133,145,860	133,221,271
Increase in Net Assets Before Transfers	1,917,600	46,333	3,523,484	8,478,024	5,441,084	8,524,357
Transfers	0	144,278	0	(144,278)	0	0
<i>Increase in Net Assets</i>	1,917,600	190,611	3,523,484	8,333,746	5,441,084	8,524,357
Net Assets, January 1	99,897,325	99,706,714	177,939,923	169,606,177	277,837,248	269,312,891
Net Assets, December 31	\$101,814,925	\$99,897,325	\$181,463,407	\$177,939,923	\$283,278,332	\$277,837,248

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Governmental Activities

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

Total governmental activities revenue for the County for 2006 was \$102,341,763. Operating grants and contributions of \$37,255,891 accounted for 36.40 percent, property taxes of \$25,376,043 accounted for 24.80 percent and charges for services of \$14,847,391 accounted for 14.51 percent. Sales taxes made up 9.34 percent, while the remaining 14.95 percent consisted of capital grants and contributions, property transfer taxes, grants and entitlements, investments and miscellaneous revenues.

Operating grants and contributions increased from \$35,596,954 in 2005 to \$37,255,891 in 2006 mostly due to the increase in State and Federal funding.

Capital grants and contributions decreased from \$3,104,370 in 2005 to \$1,490,934 in 2006 as a result of fewer funds from the State for the Issue II project.

Grants and entitlements increased from \$4,787,343 in 2005 to \$5,318,593 in 2006 mostly due to additional State and Federal funds available to the County for various programs.

Revenues provided by the State and federal governments included \$37,255,891 for operations, \$1,490,934 for capital improvement or acquisitions and \$5,318,593 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 2006.

Total governmental activities expenses for the County for 2006 were \$100,424,163. Health represents the highest expense at \$23,384,900 or 23.29 percent. Public safety expenses at \$19,695,138 or 19.61 percent and human services expenses at \$20,429,586 or 20.34 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 \$43,814,486 in expenses out of \$100,424,163 total expenses for the governmental activities; \$28,607,443 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 \$15,158,112 during 2006. The maintenance department saw increases in utility costs and contract services work expenses.

Business-type Activities

Business-type activities revenues for the County for 2006 were \$36,245,181. Charges for services of \$24,128,274 accounted for 66.57 percent, capital grants and contributions of \$9,816,432 accounted for 27.08 percent and the remaining 6.35 percent consisted of operating grants and contributions, interest and miscellaneous revenues.

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Charges for services had a slight decrease of \$135,853 or .56 percent over 2005. Capital grants and contributions decreased \$5,895,542, or 37.52 percent due to less State and Federal monies received for various water and sewer projects.

Business-type activities expenses for the County for 2006 were \$32,721,697. Sewer represents the largest share of the expenses at \$16,919,163 or 51.71 percent. Water expenses represent \$8,393,574 or 25.65 percent and solid waste expenses represent \$7,408,960 or 22.64 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, 2006 as compared to 2005.

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2006	2005	2006	2005
General Government:				
Legislative and Executive	\$15,158,112	\$17,020,345	\$10,696,902	\$8,582,844
Judicial	9,403,003	9,015,891	5,072,788	4,311,750
Public Safety	19,695,138	19,895,514	14,159,322	13,207,534
Public Works	10,630,639	12,885,187	467,778	1,411,508
Health	23,384,900	20,621,062	8,916,877	7,018,669
Human Services	20,429,586	18,680,097	6,290,166	9,448,773
Economic Development and Assistance	592,911	368,935	96,240	135,015
Intergovernmental	418,685	818,118	418,685	818,118
Interest and Fiscal Charges	711,189	759,316	711,189	759,316
<i>Total</i>	<u>\$100,424,163</u>	<u>\$100,064,465</u>	<u>\$46,829,947</u>	<u>\$45,693,527</u>

Of the County's \$100,424,163 in governmental expenses \$53,594,216 were covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining \$46,829,947 in expense had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

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.

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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 \$104,376,763 and expenditures of \$101,436,311.

The most significant fund is the general fund with a year-end fund balance of \$13,935,610, which included an unreserved fund balance of \$12,891,533, compared to annual expenditures of \$36,683,618. While revenues exceeded expenditures by \$3,792,382, the majority of the excess was transferred to other funds. These transferred funds enabled the County to fund capital projects and grant programs.

The Achievement Center revenues of \$18,391,278, 60.19 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 \$16,385,911 for 2006.

The ADAMH Board revenues of \$6,684,606, 95.51 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 \$6,338,320 for 2006. The Board received nearly double the amount of grant monies in 2006 due to the increased amount available from the State and Federal programs.

The Public Assistance revenues of \$11,294,848, 98.23 percent of which are from State and Federal grants, allowed for the County to run various programs to help those in need. These operating expenditures were \$12,333,683 for 2006.

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 \$4,141,772 from 2005 to 2006. The increase is attributed to the sewer and water line additions to capital assets. Ending cash decreased from \$18,639,698 in 2005 to \$17,431,196 in 2006 or 6.48 percent.

Long-term liabilities increased from \$103,794,897 in 2005 to \$104,400,074 in 2006, 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 2006 decreased by \$5,389,649, due mainly to \$5,895,542 less received in capital grants and contributions offset by increases of \$271,684 in investment income and \$373,330 in miscellaneous revenue.

Operating expenses increased by \$2,190,532 in total for 2006 over 2005, from \$26,454,863 to \$28,645,395. 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 sewer district had the biggest increase in operating expenses for 2006 with an increase of \$881,047.

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 2006, 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.

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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 2006, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and appropriations by \$371,188 and \$496,127, respectively.

As a result, certain revenue line items had significant increases of actual revenue being brought into the County, as to what was projected. For the General Fund, final budgeted revenues were \$37,061,113 and actual revenue collections were \$39,632,629. The majority of this was due to the receipt of increased charges for services, sales tax and property tax collections. Final expenditures were \$2,235,445 less than budgeted appropriations.

Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Land	\$3,207,255	\$3,207,255	\$1,001,720	\$1,001,720	\$4,208,975	\$4,208,975
Construction in Progress	74,351	119,844	6,385,005	11,723,802	6,459,356	11,843,646
Buildings	33,282,388	34,197,916	11,863,772	12,132,020	45,146,160	46,329,936
Improvements Other than Buildings	1,266,659	1,172,085	50,997,016	54,385,879	52,263,675	55,557,964
Equipment	4,072,129	3,968,020	1,420,767	1,654,189	5,492,896	5,622,209
Infrastructure						
Bridges	9,491,509	9,319,116	0	0	9,491,509	9,319,116
Roads	6,518,608	8,179,812	0	0	6,518,608	8,179,812
Culverts	1,702,761	1,548,374	0	0	1,702,761	1,548,374
Signals	44,218	47,901	0	0	44,218	47,901
Water Lines	0	0	88,697,277	77,262,883	88,697,277	77,262,883
Sewer Lines	0	0	108,109,739	105,201,378	108,109,739	105,201,378
<i>Totals</i>	<u>\$59,659,878</u>	<u>\$61,760,323</u>	<u>\$268,475,296</u>	<u>\$263,361,871</u>	<u>\$328,135,174</u>	<u>\$325,122,194</u>

Total capital assets for Medina County as of December 31, 2006 were \$328,135,174, an increase of \$3,012,980 over 2005. Additions of \$12,479,979 were offset by \$9,416,892 of depreciation expense and \$50,107 in net disposals. For additional information see Note 11 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 \$1,319,868 for governmental activities and \$145,787 for business-type activities were purchased during 2006. Bridges were improved or replaced in the amount of \$416,097. During the year, \$785,690 in obsolete equipment was discarded or sold.

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Construction in progress for business-type activities included \$5,774,997 in various water and sewer projects. During the year, \$2,134,033 in water lines and \$2,411,750 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, 2006, Medina County had total general obligation bonded debt outstanding of \$9,053,402, net of outstanding discount. Outstanding special assessment bonds totaled \$1,781,228. In the event of payment default by the property owner the County would be responsible for the debt 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	
	2006	2005	2006	2005	2006	2005
General Obligation Bonds	\$8,694,637	\$10,731,506	\$358,765	\$418,477	\$9,053,402	\$11,149,983
Special Assessment Bonds	1,781,228	1,981,516	0	0	1,781,228	1,981,516
OWDA Loans	1,873,898	2,271,246	103,058,151	102,464,606	104,932,049	104,735,852
OPWC Loans	247,446	325,742	251,914	268,708	499,360	594,450
<i>Totals</i>	<u>\$12,597,209</u>	<u>\$15,310,010</u>	<u>\$103,668,830</u>	<u>\$103,151,791</u>	<u>\$116,266,039</u>	<u>\$118,461,801</u>

During the 2006 year, Medina County's long-term debt decreased by \$2,195,762 or 1.85 percent. The governmental activities debt obligations decreased by \$2,712,801 as issues were being paid. Business-type activities saw an increase of \$517,039 in long-term debt due to new OWDA loans being issued.

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 2006, \$5,574,035 was retired during the year and the County had \$5,770,232 in proceeds. The outstanding balance at year-end was \$104,932,049. 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 activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2006, \$95,090 was retired. The outstanding balance at year-end was \$499,360. The loan proceeds were originally used to construct the water loop system and various bridge and road replacements.

For the governmental activities, the general obligation bonds outstanding at December 31, 2006 were \$8,694,637 with \$2,036,869 being retired during the year. For the business-type activities general obligation bonds outstanding at December 31, 2006 were \$358,765 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

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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 Notes 15 and 17 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 4.9 percent, which increased from a rate of 4.6 percent a year ago. This rate is below the State's average unemployment rate of 5.4 percent and above the national average of 4.6 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2006 year. At the end of the 2006 year, the fund balance in the general fund increased by \$1,369,954.

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 County'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.

Medina County, Ohio

Statement of Net Assets

December 31, 2006

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$45,160,646	\$17,347,573	\$62,508,219
Cash and Cash Equivalents:			
In Segregated Accounts	19,157	83,219	102,376
With Fiscal Agents	3,068,059	404	3,068,463
Material and Supplies Inventory	410,178	626,704	1,036,882
Accrued Interest Receivable	829,368	0	829,368
Accounts Receivable	200,270	3,058,371	3,258,641
Internal Balances	(2,591)	2,591	0
Intergovernmental Receivable	12,019,607	2,237	12,021,844
Sales Taxes Receivable	1,526,106	0	1,526,106
Property Taxes Receivable	23,154,077	0	23,154,077
Special Assessments Receivable	3,565,266	0	3,565,266
Loans Receivable	109,665	0	109,665
Deferred Charges	13,000	0	13,000
Nondepreciable Capital Assets	3,281,606	7,386,725	10,668,331
Depreciable Capital Assets, Net	56,378,272	261,088,571	317,466,843
<i>Total Assets</i>	<u>149,732,686</u>	<u>289,596,395</u>	<u>439,329,081</u>
Liabilities			
Accounts Payable	2,130,219	1,043,562	3,173,781
Contracts Payable	451,961	296,542	748,503
Accrued Wages and Benefits	1,530,142	260,247	1,790,389
Retainage Payable	0	83,219	83,219
Matured Interest Payable	676	404	1,080
Accrued Interest Payable	95,101	1,910,323	2,005,424
Intergovernmental Payable	1,407,687	138,617	1,546,304
Deferred Revenue	22,415,153	0	22,415,153
Claims Payable	2,727,529	0	2,727,529
Long-Term Liabilities:			
Due Within One Year	2,773,041	5,476,072	8,249,113
Due In More Than One Year	14,386,252	98,924,002	113,310,254
<i>Total Liabilities</i>	<u>47,917,761</u>	<u>108,132,988</u>	<u>156,050,749</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	49,734,992	164,806,466	214,541,458
Restricted for:			
Capital Projects	907,493	0	907,493
Debt Service	4,322,132	0	4,322,132
Achievement Center	16,168,582	0	16,168,582
ADAMH Board	9,501,013	0	9,501,013
Auto and Gas	4,980,637	0	4,980,637
Ditch Maintenance	2,668,555	0	2,668,555
Real Estate Assessment	2,064,799	0	2,064,799
Shelter Care and Youth Services	1,272,717	0	1,272,717
Other Purposes	1,388,307	0	1,388,307
Unrestricted	8,805,698	16,656,941	25,462,639
<i>Total Net Assets</i>	<u>\$101,814,925</u>	<u>\$181,463,407</u>	<u>\$283,278,332</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2006

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$15,158,112	\$2,996,173	\$1,465,037	\$0
Judicial	9,403,003	2,283,378	2,046,837	0
Public Safety	19,695,138	4,041,588	1,494,228	0
Public Works	10,630,639	886,694	7,785,233	1,490,934
Health	23,384,900	1,959,869	12,508,154	0
Human Services	20,429,586	2,658,618	11,480,802	0
Economic Development and Assistance	592,911	21,071	475,600	0
Intergovernmental	418,685	0	0	0
Interest and Fiscal Charges	711,189	0	0	0
<i>Total Governmental Activities</i>	<u>100,424,163</u>	<u>14,847,391</u>	<u>37,255,891</u>	<u>1,490,934</u>
Business-Type Activities				
Sewer	16,919,163	11,378,553	0	6,288,915
Water	8,393,574	5,448,364	0	3,527,517
Solid Waste	7,408,960	7,301,357	25,892	0
<i>Total Business-Type Activities</i>	<u>32,721,697</u>	<u>24,128,274</u>	<u>25,892</u>	<u>9,816,432</u>
<i>Total</i>	<u>\$133,145,860</u>	<u>\$38,975,665</u>	<u>\$37,281,783</u>	<u>\$11,307,366</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

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
(\$10,696,902)	\$0	(\$10,696,902)
(5,072,788)	0	(5,072,788)
(14,159,322)	0	(14,159,322)
(467,778)	0	(467,778)
(8,916,877)	0	(8,916,877)
(6,290,166)	0	(6,290,166)
(96,240)	0	(96,240)
(418,685)	0	(418,685)
(711,189)	0	(711,189)
<u>(46,829,947)</u>	<u>0</u>	<u>(46,829,947)</u>
0	748,305	748,305
0	582,307	582,307
<u>0</u>	<u>(81,711)</u>	<u>(81,711)</u>
<u>0</u>	<u>1,248,901</u>	<u>1,248,901</u>
<u>(46,829,947)</u>	<u>1,248,901</u>	<u>(45,581,046)</u>
10,928,172	0	10,928,172
1,364,338	0	1,364,338
11,098,447	0	11,098,447
731,813	0	731,813
1,253,273	0	1,253,273
9,557,722	0	9,557,722
926,947	0	926,947
5,318,593	0	5,318,593
3,912,399	814,903	4,727,302
<u>3,655,843</u>	<u>1,459,680</u>	<u>5,115,523</u>
<u>48,747,547</u>	<u>2,274,583</u>	<u>51,022,130</u>
1,917,600	3,523,484	5,441,084
<u>99,897,325</u>	<u>177,939,923</u>	<u>277,837,248</u>
<u>\$101,814,925</u>	<u>\$181,463,407</u>	<u>\$283,278,332</u>

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2006

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$10,480,502	\$12,955,814	\$3,919,547	\$811,743	\$15,219,081	\$43,386,687
Cash and Cash Equivalents:						
In Segregated Accounts	2,880	0	0	0	16,277	19,157
With Fiscal Agents	0	3,067,383	0	0	676	3,068,059
Material and Supplies Inventory	78,110	109,148	0	0	222,920	410,178
Accrued Interest Receivable	790,378	0	0	0	38,990	829,368
Accounts Receivable	32,395	143,180	0	0	24,695	200,270
Intergovernmental Receivable	3,712,485	1,283,111	3,472,248	0	3,551,763	12,019,607
Interfund Receivable	1,181,572	0	0	3,012	68,838	1,253,422
Sales Taxes Receivable	1,526,106	0	0	0	0	1,526,106
Property Taxes Receivable	9,399,082	10,946,539	0	0	2,808,456	23,154,077
Special Assessments Receivable	0	0	0	0	3,565,266	3,565,266
Loans Receivable	0	0	0	0	109,665	109,665
<i>Total Assets</i>	<u>\$27,203,510</u>	<u>\$28,505,175</u>	<u>\$7,391,795</u>	<u>\$814,755</u>	<u>\$25,626,627</u>	<u>\$89,541,862</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$531,875	\$74,480	\$119,947	\$788,776	\$615,141	\$2,130,219
Contracts Payable	22,342	40,044	289,124	0	100,451	451,961
Accrued Wages and Benefits	756,686	342,008	10,879	139,437	281,132	1,530,142
Matured Interest Payable	0	0	0	0	676	676
Interfund Payable	4,748	15,277	174	160,818	1,074,996	1,256,013
Intergovernmental Payable	516,435	203,749	6,633	281,851	399,019	1,407,687
Deferred Revenue	11,435,814	11,706,991	3,096,107	0	8,443,012	34,681,924
<i>Total Liabilities</i>	<u>13,267,900</u>	<u>12,382,549</u>	<u>3,522,864</u>	<u>1,370,882</u>	<u>10,914,427</u>	<u>41,458,622</u>
Fund Balances						
Reserved for Encumbrances	919,174	296,992	506,610	0	1,499,262	3,222,038
Reserved for Unclaimed Monies	124,903	0	0	0	0	124,903
Reserved for Loans Receivable	0	0	0	0	4,857	4,857
Unreserved, Undesignated						
Reported in:						
General Fund	12,891,533	0	0	0	0	12,891,533
Special Revenue Funds (Deficit)	0	15,825,634	3,362,321	(556,127)	11,757,896	30,389,724
Debt Service Funds	0	0	0	0	815,977	815,977
Capital Projects Funds	0	0	0	0	634,208	634,208
<i>Total Fund Balances (Deficit)</i>	<u>13,935,610</u>	<u>16,122,626</u>	<u>3,868,931</u>	<u>(556,127)</u>	<u>14,712,200</u>	<u>48,083,240</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$27,203,510</u>	<u>\$28,505,175</u>	<u>\$7,391,795</u>	<u>\$814,755</u>	<u>\$25,626,627</u>	<u>\$89,541,862</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, 2006*

Total Governmental Funds Balances	\$48,083,240
 <i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	59,659,878
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Delinquent Property Taxes	676,542
Intergovernmental Revenues	8,024,963
Special Assessments	<u>3,565,266</u>
Total	12,266,771
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.	13,000
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.	(953,570)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(95,101)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(8,694,637)
Special Assessment Bonds	(1,781,228)
OPWC Loans	(247,446)
OWDA Loans	(1,873,898)
Compensated Absences	<u>(4,562,084)</u>
Total	<u>(17,159,293)</u>
 <i>Net Assets of Governmental Activities</i>	 <u><u>\$101,814,925</u></u>

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, 2006

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property and Other Taxes	\$10,905,227	\$11,070,906	\$0	\$0	\$3,340,259	\$25,316,392
Sales Taxes	9,557,722	0	0	0	0	9,557,722
Property Transfer Taxes	926,947	0	0	0	0	926,947
Charges for Services	7,823,148	1,526,916	0	0	4,018,972	13,369,036
Licenses and Permits	19,018	0	0	0	0	19,018
Fines and Forfeitures	581,249	0	0	0	92,160	673,409
Intergovernmental	5,327,286	5,758,329	6,384,243	11,094,784	16,798,059	45,362,701
Special Assessments	0	0	0	0	974,326	974,326
Interest	3,675,919	3,577	0	0	232,903	3,912,399
Rentals	237,359	0	121,548	0	0	358,907
Donations	0	10,957	0	1,315	237,791	250,063
Other	1,422,125	20,593	178,815	198,749	1,835,561	3,655,843
<i>Total Revenues</i>	<u>40,476,000</u>	<u>18,391,278</u>	<u>6,684,606</u>	<u>11,294,848</u>	<u>27,530,031</u>	<u>104,376,763</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	10,586,775	0	0	0	4,042,624	14,629,399
Judicial	6,691,686	0	0	0	2,664,383	9,356,069
Public Safety	16,636,693	0	0	0	2,824,711	19,461,404
Public Works	224,906	0	0	0	8,037,807	8,262,713
Health	4,825	16,385,911	6,338,320	0	330,788	23,059,844
Human Services	2,030,048	0	0	12,333,683	5,825,951	20,189,682
Economic Development and Assistance	90,000	0	0	0	502,911	592,911
Capital Outlay	0	0	0	0	2,028,664	2,028,664
Intergovernmental	418,685	0	0	0	0	418,685
Debt Service:						
Principal Retirement	0	0	0	0	2,715,932	2,715,932
Interest and Fiscal Charges	0	0	0	0	721,008	721,008
<i>Total Expenditures</i>	<u>36,683,618</u>	<u>16,385,911</u>	<u>6,338,320</u>	<u>12,333,683</u>	<u>29,694,779</u>	<u>101,436,311</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,792,382</u>	<u>2,005,367</u>	<u>346,286</u>	<u>(1,038,835)</u>	<u>(2,164,748)</u>	<u>2,940,452</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	30,814	0	0	0	0	30,814
Transfers In	0	0	131,326	604,774	2,363,630	3,099,730
Transfers Out	(2,453,242)	(150,000)	0	0	(496,488)	(3,099,730)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,422,428)</u>	<u>(150,000)</u>	<u>131,326</u>	<u>604,774</u>	<u>1,867,142</u>	<u>30,814</u>
<i>Net Change in Fund Balances</i>	1,369,954	1,855,367	477,612	(434,061)	(297,606)	2,971,266
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>12,565,656</u>	<u>14,267,259</u>	<u>3,391,319</u>	<u>(122,066)</u>	<u>15,009,806</u>	<u>45,111,974</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$13,935,610</u>	<u>\$16,122,626</u>	<u>\$3,868,931</u>	<u>(\$556,127)</u>	<u>\$14,712,200</u>	<u>\$48,083,240</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, 2006*

Net Change in Fund Balances - Total Governmental Funds \$2,971,266

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	2,013,412	
Current Year Depreciation	(4,063,750)	
Total		(2,050,338)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (50,107)

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

Delinquent Property Taxes	59,651	
Intergovernmental Revenues	(1,547,346)	
Special Assessments	(547,305)	
Total		(2,035,000)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 2,715,932

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

Accrued Interest	19,450	
Bond Discount	(3,131)	
Deferred Charges	(6,500)	
Total		9,819

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. (549,817)

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. 905,845

Change in Net Assets of Governmental Activities \$1,917,600

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$10,312,741	\$10,413,343	\$10,904,644	\$491,301
Sales Taxes	8,820,528	8,906,573	9,495,075	588,502
Property Transfer Taxes	861,095	869,495	926,947	57,452
Charges for Services	7,136,391	7,196,273	7,880,087	683,814
Licenses and Permits	10,239	10,339	11,022	683
Fines and Forfeitures	539,673	546,053	589,686	43,633
Intergovernmental	4,609,194	4,661,471	5,216,203	554,732
Interest	2,681,412	2,715,607	2,949,481	233,874
Rentals	220,497	222,648	237,359	14,711
Other	1,498,155	1,519,311	1,422,125	(97,186)
<i>Total Revenues</i>	<u>36,689,925</u>	<u>37,061,113</u>	<u>39,632,629</u>	<u>2,571,516</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,849,604	10,988,776	9,862,323	1,126,453
Judicial	5,773,179	5,827,804	5,553,891	273,913
Public Safety	13,528,475	13,699,889	13,383,999	315,890
Public Works	352,529	357,000	357,000	0
Health	13,320	18,272	1,084	17,188
Human Services	2,215,181	2,241,756	1,786,758	454,998
Economic Development and Assistance	88,873	90,000	90,000	0
Employee Fringe Benefits	6,881,476	6,968,734	6,924,618	44,116
Intergovernmental	415,039	421,572	418,685	2,887
<i>Total Expenditures</i>	<u>40,117,676</u>	<u>40,613,803</u>	<u>38,378,358</u>	<u>2,235,445</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,427,751)</u>	<u>(3,552,690)</u>	<u>1,254,271</u>	<u>4,806,961</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	28,625	28,904	30,814	1,910
Transfers Out	(2,422,257)	(2,468,631)	(2,453,242)	15,389
<i>Total Other Financing Sources (Uses)</i>	<u>(2,393,632)</u>	<u>(2,439,727)</u>	<u>(2,422,428)</u>	<u>17,299</u>
<i>Net Change in Fund Balance</i>	(5,821,383)	(5,992,417)	(1,168,157)	4,824,260
<i>Fund Balance Beginning of Year</i>	9,168,551	9,168,551	9,168,551	0
Prior Year Encumbrances Appropriated	1,240,008	1,240,008	1,240,008	0
<i>Fund Balance End of Year</i>	<u>\$4,587,176</u>	<u>\$4,416,142</u>	<u>\$9,240,402</u>	<u>\$4,824,260</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
Achievement Center Fund
For the Year Ended December 31, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$10,022,689	\$10,092,027	\$11,070,906	\$978,879
Charges for Services	1,337,569	1,346,822	1,477,457	130,635
Intergovernmental	4,882,980	4,916,761	5,393,663	476,902
Interest	3,239	3,261	3,577	316
Donations	9,919	9,988	10,957	969
Other	18,643	18,772	20,593	1,821
<i>Total Revenues</i>	<u>16,275,039</u>	<u>16,387,631</u>	<u>17,977,153</u>	<u>1,589,522</u>
Expenditures				
Current:				
Health	15,874,403	16,069,774	14,160,031	1,909,743
Employee Fringe Benefits	3,560,240	3,603,273	3,013,012	590,261
<i>Total Expenditures</i>	<u>19,434,643</u>	<u>19,673,047</u>	<u>17,173,043</u>	<u>2,500,004</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,159,604)	(3,285,416)	804,110	4,089,526
Other Financing Uses				
Transfers Out	(150,000)	(150,000)	(150,000)	0
<i>Net Change in Fund Balance</i>	(3,309,604)	(3,435,416)	654,110	4,089,526
<i>Fund Balance Beginning of Year</i>	11,056,809	11,056,809	11,056,809	0
Prior Year Encumbrances Appropriated	678,607	678,607	678,607	0
<i>Fund Balance End of Year</i>	<u>\$8,425,812</u>	<u>\$8,300,000</u>	<u>\$12,389,526</u>	<u>\$4,089,526</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$6,236,350	\$7,090,071	\$7,107,061	\$16,990
Rentals	107,169	121,247	121,548	301
Other	172,098	177,454	178,815	1,361
<i>Total Revenues</i>	<u>6,515,617</u>	<u>7,388,772</u>	<u>7,407,424</u>	<u>18,652</u>
Expenditures				
Current:				
Health	7,301,569	8,805,714	7,823,160	982,554
Employee Fringe Benefits	109,582	109,582	90,456	19,126
<i>Total Expenditures</i>	<u>7,411,151</u>	<u>8,915,296</u>	<u>7,913,616</u>	<u>1,001,680</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(895,534)	(1,526,524)	(506,192)	1,020,332
Other Financing Sources				
Transfers In	131,326	131,326	131,326	0
<i>Net Change in Fund Balance</i>	(764,208)	(1,395,198)	(374,866)	1,020,332
<i>Fund Balance Beginning of Year</i>	2,459,641	2,459,641	2,459,641	0
Prior Year Encumbrances Appropriated	914,208	914,208	914,208	0
<i>Fund Balance End of Year</i>	<u>\$2,609,641</u>	<u>\$1,978,651</u>	<u>\$2,998,983</u>	<u>\$1,020,332</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
Public Assistance Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$11,349,736	\$11,704,050	\$11,094,784	(\$609,266)
Donations	1,344	1,385	1,315	(70)
Other	265,442	285,279	356,908	71,629
<i>Total Revenues</i>	11,616,522	11,990,714	11,453,007	(537,707)
Expenditures				
Current:				
Human Services	11,326,679	11,675,082	11,024,939	650,143
Employee Fringe Benefits	1,165,177	1,203,326	1,176,791	26,535
<i>Total Expenditures</i>	12,491,856	12,878,408	12,201,730	676,678
<i>Excess of Revenues Under Expenditures</i>	(875,334)	(887,694)	(748,723)	138,971
Other Financing Sources				
Transfers In	710,515	710,515	604,774	(105,741)
<i>Net Change in Fund Balance</i>	(164,819)	(177,179)	(143,949)	33,230
<i>Fund Balance (Deficit) Beginning of Year</i>	(60,519)	(60,519)	(60,519)	0
<i>Prior Year Encumbrances Appropriated</i>	685,712	685,712	685,712	0
<i>Fund Balance End of Year</i>	\$460,374	\$448,014	\$481,244	\$33,230

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2006

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$12,788,522	\$2,621,475	\$1,937,576	\$17,347,573	\$1,773,959
Cash and Cash Equivalents:					
In Segregated Accounts	0	83,219	0	83,219	0
With Fiscal Agents	0	404	0	404	0
Materials and Supplies Inventory	512,158	114,546	0	626,704	0
Accounts Receivable	1,777,725	729,033	551,613	3,058,371	0
Intergovernmental Receivable	0	0	2,237	2,237	0
Interfund Receivable	7,340	0	0	7,340	0
<i>Total Current Assets</i>	<u>15,085,745</u>	<u>3,548,677</u>	<u>2,491,426</u>	<u>21,125,848</u>	<u>1,773,959</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	1,428,687	5,418,038	540,000	7,386,725	0
Depreciable Capital Assets, Net	154,799,454	96,823,399	9,465,718	261,088,571	0
<i>Total Noncurrent Assets</i>	<u>156,228,141</u>	<u>102,241,437</u>	<u>10,005,718</u>	<u>268,475,296</u>	<u>0</u>
<i>Total Assets</i>	<u>171,313,886</u>	<u>105,790,114</u>	<u>12,497,144</u>	<u>289,601,144</u>	<u>1,773,959</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	255,213	120,408	667,941	1,043,562	0
Contracts Payable	233,757	62,785	0	296,542	0
Accrued Wages and Benefits	207,104	46,791	6,352	260,247	0
Retainage Payable	0	83,219	0	83,219	0
Interfund Payable	1,650	900	2,199	4,749	0
Matured Interest Payable	0	404	0	404	0
Accrued Interest Payable	861,906	900,400	148,017	1,910,323	0
Intergovernmental Payable	109,247	25,608	3,762	138,617	0
Compensated Absences Payable	83,424	33,628	0	117,052	0
OWDA Loans Payable	2,878,232	1,781,405	622,877	5,282,514	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	2,727,529
<i>Total Current Liabilities</i>	<u>4,630,533</u>	<u>3,132,054</u>	<u>1,451,148</u>	<u>9,213,735</u>	<u>2,727,529</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable (net of current portion)	502,427	95,374	16,391	614,192	0
OWDA Loans Payable (net of current portion)	45,500,118	47,704,823	4,570,696	97,775,637	0
OPWC Loans Payable (net of current portion)	0	235,120	0	235,120	0
General Obligation Bonds Payable (net of current portion)	0	299,053	0	299,053	0
<i>Total Long-Term Liabilities</i>	<u>46,002,545</u>	<u>48,334,370</u>	<u>4,587,087</u>	<u>98,924,002</u>	<u>0</u>
<i>Total Liabilities</i>	<u>50,633,078</u>	<u>51,466,424</u>	<u>6,038,235</u>	<u>108,137,737</u>	<u>2,727,529</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	107,849,791	52,144,530	4,812,145	164,806,466	0
Unrestricted (Deficit)	12,831,017	2,179,160	1,646,764	16,656,941	(953,570)
<i>Total Net Assets (Deficit)</i>	<u>\$120,680,808</u>	<u>\$54,323,690</u>	<u>\$6,458,909</u>	<u>\$181,463,407</u>	<u>(\$953,570)</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, 2006*

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Internal Service
Operating Revenues					
Charges for Services	\$11,366,184	\$5,448,364	\$7,301,357	\$24,115,905	\$8,880,689
Special Assessments	12,369	0	0	12,369	0
Other	365,647	1,082,219	11,814	1,459,680	2,664
<i>Total Operating Revenues</i>	<u>11,744,200</u>	<u>6,530,583</u>	<u>7,313,171</u>	<u>25,587,954</u>	<u>8,883,353</u>
Operating Expenses					
Personal Services	6,281,830	1,511,661	589,545	8,383,036	26,612
Materials and Supplies	1,086,686	981,998	320,957	2,389,641	0
Contractual Services	3,882,818	1,960,246	5,800,126	11,643,190	710,151
Other Operating Expenses	104,068	659,698	112,620	876,386	48,560
Claims	0	0	0	0	7,238,125
Depreciation	3,705,575	1,366,397	281,170	5,353,142	0
<i>Total Operating Expenses</i>	<u>15,060,977</u>	<u>6,480,000</u>	<u>7,104,418</u>	<u>28,645,395</u>	<u>8,023,448</u>
<i>Operating Income (Loss)</i>	<u>(3,316,777)</u>	<u>50,583</u>	<u>208,753</u>	<u>(3,057,441)</u>	<u>859,905</u>
Non Operating Revenues (Expenses)					
Interest	524,107	144,116	146,680	814,903	45,940
Operating Grants	0	0	25,892	25,892	0
Interest and Fiscal Charges	(1,858,186)	(1,913,574)	(304,542)	(4,076,302)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,334,079)</u>	<u>(1,769,458)</u>	<u>(131,970)</u>	<u>(3,235,507)</u>	<u>45,940</u>
<i>Income (Loss) Before Contributions</i>	(4,650,856)	(1,718,875)	76,783	(6,292,948)	905,845
Capital Contributions	6,288,915	3,527,517	0	9,816,432	0
<i>Change in Net Assets</i>	1,638,059	1,808,642	76,783	3,523,484	905,845
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>119,042,749</u>	<u>52,515,048</u>	<u>6,382,126</u>	<u>177,939,923</u>	<u>(1,859,415)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$120,680,808</u>	<u>\$54,323,690</u>	<u>\$6,458,909</u>	<u>\$181,463,407</u>	<u>(\$953,570)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2006

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	Internal Service
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$11,342,262	\$5,296,204	\$7,332,889	\$23,971,355	\$0
Cash Received from Interfund Services Provided	0	0	0	0	8,880,689
Other Cash Receipts	365,647	1,082,219	11,814	1,459,680	2,258
Cash Payments to Suppliers for Goods and Services	(5,071,953)	(2,966,855)	(6,291,699)	(14,330,507)	(715,196)
Cash Paid to Employees	(6,168,397)	(1,519,114)	(218,622)	(7,906,133)	(26,612)
Cash Paid for Claims	0	0	0	0	(7,220,646)
Other Operating Cash Payments	(268,575)	(659,698)	(112,620)	(1,040,893)	(48,560)
<i>Net Cash Provided by Operating Activities</i>	<u>198,984</u>	<u>1,232,756</u>	<u>721,762</u>	<u>2,153,502</u>	<u>871,933</u>
Cash Flows from Noncapital Financing Activities					
Receipts for Operating Grants	<u>0</u>	<u>0</u>	<u>23,655</u>	<u>23,655</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(280,005)	(5,628,339)	(12,440)	(5,920,784)	0
Proceeds from OWDA	281,121	5,489,111	0	5,770,232	0
Principal Paid on General Obligation Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on General Obligation Bonds	0	(26,490)	0	(26,490)	0
Principal Paid on OWDA Loans	(2,864,468)	(1,723,384)	(588,835)	(5,176,687)	0
Interest Paid on OWDA Loans	(1,848,393)	(1,871,259)	(321,324)	(4,040,976)	0
Principal Paid on OPWC Loans	0	(16,794)	0	(16,794)	0
Receipts from Tap-in Fees	3,877,165	1,393,484	0	5,270,649	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(834,580)</u>	<u>(2,443,383)</u>	<u>(922,599)</u>	<u>(4,200,562)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	<u>524,107</u>	<u>144,116</u>	<u>146,680</u>	<u>814,903</u>	<u>45,940</u>
Increase (Decrease) in Cash and Cash Equivalents	(111,489)	(1,066,511)	(30,502)	(1,208,502)	917,873
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>12,900,011</u>	<u>3,771,609</u>	<u>1,968,078</u>	<u>18,639,698</u>	<u>856,086</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$12,788,522</u>	<u>\$2,705,098</u>	<u>\$1,937,576</u>	<u>\$17,431,196</u>	<u>\$1,773,959</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2006

	Business-Type Activities				Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities					
Operating Income (Loss)	(\$3,316,777)	\$50,583	\$208,753	(\$3,057,441)	\$859,905
<i>Adjustments:</i>					
Depreciation	3,705,575	1,366,397	281,170	5,353,142	0
(Increase) Decrease in Assets:					
Accounts Receivable	27,161	(41,968)	29,939	15,132	0
Interfund Receivable	(7,340)	0	0	(7,340)	0
Materials and Supplies Inventory	(219,148)	(28,005)	0	(247,153)	0
Intergovernmental Receivable	0	0	14,695	14,695	0
Increase (Decrease) in Liabilities:					
Accounts Payable	(203,576)	(5,712)	(4,226)	(213,514)	(5,045)
Contracts Payable	107,577	(96,828)	199,907	210,656	0
Compensated Absences Payable	70,486	13,392	4,260	88,138	0
Accrued Wages	42,947	(20,845)	309	22,411	0
Intergovernmental Payable	(9,571)	(5,158)	(549)	(15,278)	(406)
Claims Payable	0	0	0	0	17,479
Interfund Payable	1,650	900	(12,496)	(9,946)	0
<i>Total Adjustments</i>	3,515,761	1,182,173	513,009	5,210,943	12,028
<i>Net Cash Provided by Operating Activities</i>	\$198,984	\$1,232,756	\$721,762	\$2,153,502	\$871,933

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$2,411,750 and the Medina County Water District received donated capital assets from developers in the amount of \$2,134,033.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2006

Assets	
Equity in Pooled Cash and Cash Equivalents	\$17,183,262
Cash and Cash Equivalents in Segregated Accounts	3,199,899
Property Taxes Receivable	218,927,655
Accrued Interest Receivable	10,662
Special Assessments Receivable	8,973,644
Intergovernmental Receivable	<u>12,060,907</u>
<i>Total Assets</i>	<u><u>\$260,356,029</u></u>
Liabilities	
Intergovernmental Payable	\$13,762,902
Deposits Held and Due to Others	16,916
Payroll Withholdings	119,520
Undistributed Assets	<u>246,456,691</u>
<i>Total Liabilities</i>	<u><u>\$260,356,029</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, 2006

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 Notes 20, 22, 23, 24 and 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
North East Ohio Network (NEON)
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, 2006

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 which each business activity or governmental activity is self-financing or draws from the general revenues of the County.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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.

Public Assistance Fund Special Revenue 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.

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, 2006

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. County 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.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 7). 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 8), 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, 2006, but which were levied to finance year 2007 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.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 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" since they are not required to be deposited into the County treasury.

The County utilizes a jointly governed organization (N.E.O.N.) to service mentally disabled and developmentally disabled residents within the County. The balances in these accounts are presented on the combined balance sheet as "cash and cash equivalents with fiscal agents" and represents monies held for the County.

During 2006, investments were limited to Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and STAROhio.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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, 2006.

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 2006 amounted to \$3,675,919 which includes \$3,100,087 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, 2006, 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 enterprise 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.

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:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 \$43,274,235 of restricted net assets. None of which 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, loans receivable (revolving loan monies loaned to local businesses), and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. 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

Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities.

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

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

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 Balance/Net Assets

For 2006, the County has implemented GASB Statement No. 47, "Accounting for Termination Benefits." GASB Statement No. 47 establishes standards of accounting and financial reporting for termination benefits.

The implementation of GASB Statement No. 47 did not materially affect the presentation of the financial statements of the County.

During 2006, it was determined that the achievement center special revenue fund had an understatement of cash with fiscal agent of \$2,809,173, which represents the cash on deposit with Northeast Ohio Network (NEON). General obligation bonds payable and OPWC loans payable in the governmental activities were understated at December 31, 2005.

It was also determined that OWDA loans payable were understated and capital assets were overstated in business-type activities.

The restatement for the understatement of cash with fiscal agent resulted in fund balance of the achievement center special revenue major fund to increase from \$11,458,086 to \$14,267,259.

These restatements had the following effect on net assets at December 31, 2005:

	Governmental Activities
Net Assets, December 31, 2005	\$98,483,894
Cash with Fiscal Agent	\$2,809,173
General Obligation Bonds Payable	(1,070,000)
OPWC Loans Payable	(325,742)
Adjusted Net Assets, December 31, 2005	\$99,897,325

Medina County, Ohio
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For the Year Ended December 31, 2006

	Sewer District	Water District	Solid Waste	Total Business-Type Activities
Net Assets, December 31, 2005	\$113,137,479	\$59,032,631	\$7,801,460	\$179,971,570
Capital Assets	7,259,005	(7,862,021)	(1,419,334)	(2,022,350)
OWDA Loans Payable	(1,353,735)	1,344,438	0	(9,297)
Adjusted Net Assets, December 31, 2005	<u>\$119,042,749</u>	<u>\$52,515,048</u>	<u>\$6,382,126</u>	<u>\$177,939,923</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	\$68,455
Ohio Criminal Justice Service	833
Safe Communities	7,110
Title VI-D	83,208
Transportation Program	201,973
Workforce Development	463,658

Capital Projects Fund

County Capital Improvements	183,701
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In order to eliminate these deficits, the County will be closely monitoring the drawdown of grant funds and make advances during the year.

Contrary to Section 5705.41B, Ohio Revised Code, the following account had expenditures plus encumbrances in excess of final appropriations:

	Final Appropriations	Expenditures Plus Encumbrances	Excess
<i>Capital Projects Fund</i>			
State Issue II			
Capital Outlay	\$0	\$1,390,569	\$1,390,569

Contrary to Ohio Revised Code Section 5705.39, the following fund had original appropriations in excess of certified available resources.

	Original Revenues Plus Carryover Balances	Original Appropriations	Excess
Special Revenue Fund			
Community Development Block Grant	\$808,703	\$813,884	\$5,181

Medina County, Ohio
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Also, contrary to Ohio Revised Code Section 5705.39, the following fund had final appropriations in excess of certified available resources at December 31, 2006.

	Final Revenues Plus Carryover Balances	Appropriations	Excess
Special Revenue Fund			
Community Development Block Grant	\$808,822	\$814,003	\$5,181

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 funds had a deficit fund balance or deficit net assets as of December 31, 2006:

Major Special Revenue Fund	
Public Assistance	\$556,127
Non Major Funds	
<i>Special Revenue Funds</i>	
Community Development Block Grant	110,564
Ohio Criminal Justice Service	11,066
Safe Communities	7,110
Title VI-D	59,968
Transportation Program	247,665
Workforce Development	56,166
<i>Capital Projects Fund</i>	
County Capital Improvements	226,075
<i>Proprietary Fund</i>	
Self Insurance	953,570

The deficits in the special revenue funds and capital project fund 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 beginning in 2006.

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:

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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).
5. Unreported cash represents amounts received but not included on the budgetary statement, but reported on the operating statement prepared using GAAP.

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

	General	Achievement Center	ADAMH Board	Public Assistance
GAAP Basis	\$1,369,954	\$1,855,367	\$477,612	(\$434,061)
Net Adjustment for Revenue Accruals	(600,525)	(414,125)	722,818	158,159
Unrecorded Cash - End of Year	(2,880)	0	0	0
Fair Value Investments - Beginning of Year	(216,423)	0	0	0
Fair Value Investments - End of Year	(23,543)	0	0	0
Net Adjustment for Expenditure Accruals	(188,244)	(375,616)	(659,614)	400,601
Encumbrances	(1,506,496)	(411,516)	(915,682)	(268,648)
Budget Basis	<u>(\$1,168,157)</u>	<u>\$654,110</u>	<u>(\$374,866)</u>	<u>(\$143,949)</u>

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.

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 public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; 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, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home

Medina County, Ohio
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- Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
 4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
 5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
 6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
 7. The State Treasurer's investment pool (STAROhio);
 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. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating service, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
 10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
 11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
 12. One percent of the County's average portfolio in 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Reverse repurchase agreements, investments in derivatives, and instruments 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. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of statement 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.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$53,727,742 of the County's bank balance of \$55,150,195 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2006, the County's Achievement Center Special Revenue Fund had a cash balance of \$3,067,383 with NEON, a jointly governed organization (See Note 22). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2006, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Home Loan Bank Notes	\$12,991,040	November 21, 2008
Federal Home Mortgage Association Notes	3,993,080	December 31, 2007
Federal Home Loan Mortgage Corporation Notes	4,988,270	December 31, 2007
STAR Ohio	777,958	39 Days - Average
Total	<u>\$22,750,348</u>	

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment

Medina County, Ohio
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portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. To date, no investments have been purchased with a life greater than two years.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Bank Notes, the Federal Home Mortgage Association Notes and the Federal Home Loan Mortgage Corporation Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Credit Risk The Federal Home Loan Bank Notes, the Federal Home Mortgage Association Notes and the Federal Home Loan Mortgage Corporation Notes carry a rating of AAA by Standard & Poor's and STAR Ohio also carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2006:

Investment	Percentage of Investments
Federal Home Loan Bank Notes	57.10%
Federal National Mortgage Association Notes	17.55%
Federal Home Loan Mortgage Corporation Notes	21.93%
STAR Ohio	3.42%

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2006 for real and public utility property taxes represents collections of 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) are for 2006 taxes.

2006 real property taxes are levied after October 1, 2006, on the assessed value as of January 1, 2006, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2006 real property taxes are collected in and intended to finance 2007.

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.

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. 2006 public utility property taxes which became a lien December 31, 2005, are levied after October 1, 2006, and are collected in 2007 with real property taxes.

Medina County, Ohio
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2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Payments 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 by September 20.

The full tax rate for all County operations for the year ended December 31, 2006, was \$7.21 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

Real Property	\$4,017,344,980
Public Utility Personal Property	102,264,740
Tangible Personal Property	<u>135,681,115</u>
Total Valuation	<u>\$4,255,290,835</u>

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, 2006 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 2006 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 8 - 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 2006. 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.

Note 9 - Receivables

Receivables at December 31, 2006, consisted of property taxes, sales taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered

Medina County, Ohio
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collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables are expected to be received within one year.

Special assessments expected to be collected in more than one year amount to \$2,920,312 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$208,491.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
ADAMH Grants and Subsidies	\$3,472,248
Local Government	2,291,967
Homestead and Rollback	1,413,636
Auto and Gas Grants and Subsidies	1,979,057
Workforce Development Grants and Subsidies	550,287
Civil Division	523,513
Ohio Criminal Juvenile Detention Grants and Subsidies	30,000
Charges for Services	68,829
Achievement Center Grants and Subsidies	612,871
Permissive Tax	132,375
Office for Older Adults Grants and Subsidies	80,850
Inmate Housing	44,861
Municipal Fine Distribution	64,346
Child Support Grants and Subsidies	99,981
Shelter Care and Youth Services Subsidies	250,927
Title VI-D Grants and Subsidies	40,648
CDBG Grants and Subsidies	93,058
Revolving Loan	40,111
ODOT Grant	1,019
Ohio Criminal Justice Services Grants and Subsidies	2,692
Safe Communities Grants and Subsidies	7,110
Drug Enforcement Grants and Subsidies	6,613
Other	212,608
<i>Total Governmental Activities</i>	<i>\$12,019,607</i>
Business-Type Activities	
Solid Waste Grants	\$2,237

Loans expected to be collected in more than one year amount to \$109,665 in the revolving loan special revenue fund. At December 31, 2006 there were no delinquent loans.

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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For the Year Ended December 31, 2006

Note 10 - 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 2006 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, 2006 is \$403.

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2006, was as follows:

	Balance 12/31/05	Additions	Deletions	Balance 12/31/06
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,207,255	\$0	\$0	\$3,207,255
Construction in Progress	119,844	74,351	(119,844)	74,351
Total Capital Assets not being depreciated	<u>3,327,099</u>	<u>74,351</u>	<u>(119,844)</u>	<u>3,281,606</u>
Capital Assets being depreciated:				
Buildings	46,292,737	0	0	46,292,737
Improvements Other Than Buildings	1,814,919	130,809	0	1,945,728
Equipment	12,513,950	1,319,868	(703,361)	13,130,457
Infrastructure:				
Bridges	12,185,291	416,097	0	12,601,388
Roads	33,071,068	0	0	33,071,068
Culverts	1,851,118	192,131	0	2,043,249
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	<u>108,044,453</u>	<u>2,058,905</u>	<u>(703,361)</u>	<u>109,399,997</u>
Accumulated Depreciation:				
Buildings	(12,094,821)	(915,528)	0	(13,010,349)
Improvements Other Than Buildings	(642,834)	(36,235)	0	(679,069)
Equipment	(8,545,205)	(1,166,377)	653,254	(9,058,328)
Infrastructure:				
Bridges	(2,866,175)	(243,704)	0	(3,109,879)
Roads	(24,891,256)	(1,661,204)	0	(26,552,460)
Culverts	(303,469)	(37,019)	0	(340,488)
Signals	(267,469)	(3,683)	0	(271,152)
Total Accumulated Depreciation	<u>(49,611,229)</u>	<u>(4,063,750) *</u>	<u>653,254</u>	<u>(53,021,725)</u>
Capital Assets being depreciated, net	<u>58,433,224</u>	<u>(2,004,845)</u>	<u>(50,107)</u>	<u>56,378,272</u>
Governmental Activities Capital Assets, Net	<u>\$61,760,323</u>	<u>(\$1,930,494)</u>	<u>(\$169,951)</u>	<u>\$59,659,878</u>

Medina County, Ohio
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* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$579,508
Judicial	33,618
Public Safety	289,998
Public Works	2,402,835
Health	410,226
Human Services	<u>347,565</u>
Total	<u><u>\$4,063,750</u></u>

	Restated Balance 12/31/05	Additions	Deletions	Balance 12/31/06
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	<u>11,723,802</u>	<u>5,774,997</u>	<u>(11,113,794)</u>	<u>6,385,005</u>
Total Capital Assets not being depreciated	<u>12,725,522</u>	<u>5,774,997</u>	<u>(11,113,794)</u>	<u>7,386,725</u>
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	107,902,986	0	0	107,902,986
Equipment	5,259,227	145,787	(82,329)	5,322,685
Infrastructure:				
Water Lines	83,220,587	11,958,617	0	95,179,204
Sewer Lines	<u>118,782,791</u>	<u>3,700,960</u>	<u>0</u>	<u>122,483,751</u>
Total Capital Assets being depreciated	<u>332,684,527</u>	<u>15,805,364</u>	<u>(82,329)</u>	<u>348,407,562</u>
Accumulated Depreciation:				
Buildings	(5,386,916)	(268,248)	0	(5,655,164)
Improvements Other Than Buildings	(53,517,107)	(3,388,863)	0	(56,905,970)
Equipment	(3,605,038)	(379,209)	82,329	(3,901,918)
Infrastructure:				
Water Lines	(5,957,704)	(524,223)	0	(6,481,927)
Sewer Lines	<u>(13,581,413)</u>	<u>(792,599)</u>	<u>0</u>	<u>(14,374,012)</u>
Total Accumulated Depreciation	<u>(82,048,178)</u>	<u>(5,353,142)</u>	<u>82,329</u>	<u>(87,318,991)</u>
Capital Assets being depreciated, net	<u>250,636,349</u>	<u>10,452,222</u>	<u>0</u>	<u>261,088,571</u>
Business-Type Activities Capital Assets, Net	<u><u>\$263,361,871</u></u>	<u><u>\$16,227,219</u></u>	<u><u>(\$11,113,794)</u></u>	<u><u>\$268,475,296</u></u>

Medina County, Ohio
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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 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

For the year ended December 31, 2006, the members of all three plans, except those in law enforcement participating in the traditional plan, were required to contribute 9 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. The County's contribution rate for pension benefits for 2006 was 13.7 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 16.93 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, 2006, 2005, and 2004 were \$4,703,238, \$4,649,417 and \$4,365,539, respectively; 98.21 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. Contributions to the member-directed plan for 2006 were \$126,524 made by the County and \$83,118 made by the plan members.

B. State Teachers Retirement System of Ohio (STRS Ohio)

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 Street, Columbus, OH 43215-3371 or by calling (614) 227-4090 or by visiting the STRS Ohio website at www.strsoh.org.

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

Medina County, Ohio
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contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

For the year end December 31, 2006, 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 the current and prior year. For 2005, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2006, 2005, and 2004 were \$149,969, \$157,452 and \$159,954, respectively; 80.31 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. There were no contributions made to the DC and Combined Plans for 2006 by the County or by the plan members.

Note 13 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. 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 2006 local government employer contribution rate was 13.7 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.5 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the individual entry age actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.50 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.

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Health care costs were assumed to increase between .50 and 6.00 percent annually for the next nine years and 4.00 percent annually after nine years.

All investments are carried at market value. 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, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. The number of active contributing participants for both plans used in the December 31, 2005, actuarial valuation was 358,804. Actual employer contributions for 2006 which were used to fund postemployment benefits were \$2,232,043. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 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. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System of Ohio (STRS Ohio)

The County provides comprehensive health care benefits 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.

All STRS Ohio 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. All benefit recipients pay a portion of the health care costs 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, 2006, the STRS Ohio Board allocated employer contributions equal to one percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$11,536 for 2006.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. At June 30, 2006, the balance in the Fund was \$3.5 billion. For the year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS had 119,184 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 2006, 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:

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	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorist Liability	250,000
Ohio Stop Gap (Additional Workers' 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.

B. Workers' Compensation

For 2006, 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.

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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. During 2006, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$238 to \$273 for single coverage, from \$502 to \$572 for single plus one coverage, and from \$836 to \$956 for family coverage. Employee contributions ranged from \$13 to \$30 for single coverage, from \$26 to \$65 for single plus one coverage, and from \$44 to \$105 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$150,000 and aggregate claims in excess of \$6,603,760.

The liability for unpaid claims costs of \$2,727,529 reported in the fund at December 31, 2006, 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 2005 and 2006 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2005	\$2,291,749	\$7,776,883	\$7,358,582	\$2,710,050
2006	2,710,050	7,238,125	7,220,646	2,727,529

Note 15 - 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 16 - Contractual Commitments

As of December 31, 2006, the County had contractual commitments for the following project:

Project	Contractual Commitment	Expended	Balance 12/31/2006
Roof repairs at the County Home	\$2,000	\$400	\$1,600
Air conditioning repair at the Courthouse	25,000	17,650	7,350
Clock Tower repairs at the Courthouse	14,700	1,850	12,850
Air conditioning replacement at the Human Services Building	42,380	20,520	21,860
Roof repairs at the Human Services Building	12,100	7,720	4,380
Boiler replacement at Old Achievement Center	10,628	6,665	3,963
Tuckpointing at the Professional Building	18,383	0	18,383
Air conditioning replacement at the Prosecutors Office	12,000	8,035	3,965
Total	<u>\$137,191</u>	<u>\$62,840</u>	<u>\$74,351</u>

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Note 17 - Long-Term Obligations

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

	Original Issue Date	Interest Rate		Original Issue Amount	Date of Maturity
Business-Type Activities:					
General Obligation Bonds					
<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
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext. and S-1	1988	7.65		813,025	2013
East Smith	1989	7.73		206,446	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
Layfayette Waterline Loop	1998	6.49		1,077,303	2018
Water System Expansion	1999	6.32		1,216,567	2018
Water Distribution System	2000	5.73		2,129,497	2020
Northwest Storage	2001	4.38		3,960,550	2021
Metzger Muntz and Sleepy Hollow	2001	5.56		942,260	2021
Lester Wolff (3234)	2002	6.41		1,167,264	2022
Granger Tanks	2004	3.90		1,104,529	2022
Remsen, Huffman, Hamlin Roads	2003	4.65		738,112	2023
Spieth	2003	4.87		6,709,453	2023
Spieth Pump Station	2003	4.65		2,791,274	2023
Water System Expansion	2005	4.64		2,470,430	2024
Water System Expansion	2004	4.65		4,167,015	2024
Waterline Extensions	2005	4.40		2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40		1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85		887,903	2025
Waterline Extensions	2005	4.51		1,833,045	2025
St. Rte. 57 & 162 Waterline Relocation	2005	3.98		362,405	2010
Water Meters and Meter Shop	2006	4.56		985,580	2026
Hinckley Township Storage and Water Tank	2005	5.56		3,430,218	2027
Granger and Medina Townships Waterline	2005	5.56		3,094,325	2027
Hinckley Township Waterline and Ledge Road Pump	2005	4.00		3,152,293	2027
WTP Design	2005	3.75		488,173	2010
Chatham Township Waterlines	2005	3.79		3,663,237	2027
Plum Creek Waterline	2006	4.09		89,013	2028
Hinckley Waterline Phase 3	2006	3.82		5,714	2028
<i>Medina County Sewer District:</i>					
RRSD#390354	1972	6.25		873,171	2011
RRSD#390657	1977	5.25		2,720,924	2016

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	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
Business-Type Activities (continued):				
OWDA Loans				
<i>Medina County Sewer District (continued):</i>				
East Smith	1989	7.73 %	\$54,855	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	2001	3.02	1,500,820	2020
Plum Creek	2002	3.64	344,522	2022
Liverpool Treatment	2003	3.56	36,975,879	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2004	3.81	1,215,095	2025
Sewer Replacement	2006	4.16	347,507	2010
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Boston Road Sanitary Sewer	2003	3.20	208,264	2009
Sanitary Sewer Replacement	2005	4.00	373,531	2010
Pumper Station Improvements	2005	3.75	382,971	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	154,031	2016
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	6,865,292	2014
OPWC Loan				
<i>Medina County Water District:</i>				
Water Loop	2002	0.00	335,885	2021
Governmental Activities:				
General Obligation Bonds				
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
Health District	2000	Variable	2,300,000	2009
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2009
Various Improvement Bonds	2002	2.68	1,125,000	2009
OPWC Loans				
State Road Bridge Replacement	1997	0.00	135,307	2006
Guilford Road Bridge Replacement	1997	0.00	91,758	2016
Medina Line, Hamilton and Greenwich Roads	2005	0.00	165,195	2009
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
OWDA Loans				
County Home Sewer	1995	3.54	122,581	2014
Fair Board Water	2002	4.65	192,144	2011

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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
Special Assessment Bonds with Governmental Commitment				
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
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	2003	Variable	415,000	2023
OWDA Loans Paid from Special Assessments				
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 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 2006 follows:

	Restated Balance December 31, 2005	Additions	Reductions	Balance December 31, 2006	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	\$98,682	\$0	\$19,737	\$78,945	\$19,737
S.D. Improvements, Pearl/Norwalk	319,795	0	39,975	279,820	39,975
<i>Total General Obligation Bonds</i>	<u>418,477</u>	<u>0</u>	<u>59,712</u>	<u>358,765</u>	<u>59,712</u>
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext and S-1	389,397	0	44,110	345,287	47,484
East Smith	12,587	0	4,864	7,723	5,240
Forest Drive	19,152	0	5,876	13,276	6,370
Route 162 Water Tower/Avon Lake	2,065,992	0	89,778	1,976,214	95,030
Route 162 Waterline	406,518	0	30,012	376,506	31,986
River Styx	102,358	0	7,536	94,822	8,036
Station, River, Grafton Roads	1,262,136	0	96,206	1,165,930	101,882
Ryan, Avon, Marks Roads	713,326	0	44,292	669,034	47,560
Stiegler and Crocker Roads	780,429	0	48,458	731,971	52,034
Lafayette Waterline Loop	797,492	0	45,938	751,554	48,918
Water System Expansion	2,278,358	0	80,025	2,198,333	83,781
Water Distribution System	1,716,651	0	83,246	1,633,405	88,016
Northwest Storage	3,322,071	0	160,701	3,161,370	167,816
Metzger Muntz and Sleepy Hollow	793,237	0	35,031	758,206	37,006
Lester Wolff (3234)	1,034,922	0	38,642	996,280	41,158
Granger Tanks	967,311	0	42,735	924,576	44,417
Remsen, Huffman, Hamlin Roads	652,656	0	27,049	625,607	28,322
Spieth	6,065,428	0	236,179	5,829,249	247,820
Spieth Pump Station	2,517,520	0	99,967	2,417,553	104,670
Water System Expansion	921,215	0	50,617	870,598	53,816

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	Restated Balance December 31, 2005	Additions	Reductions	Balance December 31, 2006	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued)					
<i>Medina County Water District (continued):</i>					
Water System Expansion	\$3,666,838	\$0	\$133,983	\$3,532,855	\$140,286
Waterline Extensions	2,687,855	0	92,953	2,594,902	97,088
Foskett/Station/Beck Roads Waterlines	1,188,109	0	41,089	1,147,020	42,916
State Route 18 Waterline Relocation	827,708	0	29,155	798,553	30,289
Waterline Extensions	1,706,910	0	56,162	1,650,748	58,724
State Route 57 & 162 Waterline Relocation	288,871	0	68,006	220,865	70,740
Water Meters and Meter Shop	633,583	351,997	30,774	954,806	0
Hinckley Township Storage and Water Tank	2,599,592	579,421	0	3,179,013	0
Granger and Medina Townships Waterline	2,698,661	395,664	0	3,094,325	0
Hinckley Township Waterline and Ledge Road Pump	2,500,183	161,243	0	2,661,426	0
WTP Desgin	103,435	242,822	0	346,257	0
Chatham Township Waterlines	0	3,663,237	0	3,663,237	0
Plum Creek Waterline	0	89,013	0	89,013	0
Hinckley Waterline Phase 3	0	5,714	0	5,714	0
<i>Medina County Water District OWDA Loans</i>	<u>45,720,501</u>	<u>5,489,111</u>	<u>1,723,384</u>	<u>49,486,228</u>	<u>1,781,405</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	271,993	0	42,871	229,122	45,550
RRSD #390657	714,243	0	68,022	646,221	68,024
East Smith	17,464	0	4,416	13,048	4,758
Chippewa	424,024	0	86,253	337,771	90,619
Hamilton Road	531,959	0	64,805	467,154	68,219
Chippewa	1,211,162	0	148,473	1,062,689	155,988
Brunswick Gardens	253,874	0	28,856	225,018	31,032
Hinckley Wastewater Treatment	5,546,090	0	441,517	5,104,573	457,914
Hamilton	453,253	0	35,227	418,026	36,707
Marks Sewer	882,434	0	67,930	814,504	70,917
Brunswick Rehab	649,864	0	50,507	599,357	52,630
Medina City Rehab	1,335,599	0	46,038	1,289,561	78,669
Plum Creek	1,573,762	0	74,018	1,499,744	76,736
Liverpool Treatment	32,948,938	0	1,439,871	31,509,067	1,491,586
Route 252 Sewer	511,429	0	14,806	496,623	0
Reservoir Sewer Replacement	1,172,929	0	41,185	1,131,744	0
Sewer Replacement	315,888	0	65,229	250,659	67,970
Valley City Sanitary Pump Statation Replacement	1,359,388	48,411	23,056	1,384,743	47,539
Boston Road Sanitary Sewer	131,316	0	36,598	94,718	0
Sanitary Sewer Replacement	336,140	9,200	68,562	276,778	0
Pumper Station Improvements	319,948	69,479	16,228	373,199	33,374
Brunswick Sanitary Sewer Replacement	0	154,031	0	154,031	0
<i>Medina County Sewer District OWDA Loans</i>	<u>50,961,697</u>	<u>281,121</u>	<u>2,864,468</u>	<u>48,378,350</u>	<u>2,878,232</u>
<i>Solid Waste</i>					
Central Processing Facility	5,782,408	0	588,835	5,193,573	622,877
<i>Total OWDA Loans</i>	<u>\$102,464,606</u>	<u>\$5,770,232</u>	<u>\$5,176,687</u>	<u>\$103,058,151</u>	<u>\$5,282,514</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Restated Balance December 31, 2005	Additions	Reductions	Balance December 31, 2006	Amount Due In One Year
Business-Type Activities (continued):					
OPWC Loan					
Water Loop	\$268,708	\$0	\$16,794	\$251,914	\$16,794
Compensated Absences Payable	643,106	116,787	28,649	731,244	117,052
<i>Total Business-Type Activities</i>	<u>\$103,794,897</u>	<u>\$5,887,019</u>	<u>\$5,281,842</u>	<u>\$104,400,074</u>	<u>\$5,476,072</u>
Governmental Activities:					
General Obligation Bonds					
Achievement Center	\$350,000	\$0	\$350,000	\$0	\$0
County Facilities Improvements	1,700,000	0	115,000	1,585,000	125,000
Highway Garage	890,000	0	435,000	455,000	455,000
Prosecutor's Renovations	225,000	0	55,000	170,000	55,000
Department of Human Services	2,550,000	0	85,000	2,465,000	90,000
Engineering Center	760,000	0	140,000	620,000	145,000
Health District	1,070,000	0	250,000	820,000	260,000
Adult Jail Facility Refunding Bonds	2,270,000	0	545,000	1,725,000	555,000
Unamortized Discount	(9,542)	0	(2,385)	(7,157)	0
Various Improvement Bonds	935,000	0	65,000	870,000	65,000
Unamortized Discount	(8,952)	0	(746)	(8,206)	0
<i>Total General Obligation Bonds</i>	<u>10,731,506</u>	<u>0</u>	<u>2,036,869</u>	<u>8,694,637</u>	<u>1,750,000</u>
OPWC Loans					
State Road Bridge Replacement	20,296	0	20,296	0	0
Guilford Road Bridge Replacement	52,761	0	6,882	45,879	6,882
Medina Line, Hamilton and Greenwich Roads	132,155	0	33,038	99,117	33,038
Ryan Road Bridge Replacement	120,530	0	18,080	102,450	18,080
<i>Total OPWC Loans</i>	<u>325,742</u>	<u>0</u>	<u>78,296</u>	<u>247,446</u>	<u>58,000</u>
OWDA Loans					
County Home Sewer	62,688	0	6,442	56,246	6,672
Fair Board Water	116,479	0	19,048	97,431	19,944
<i>Total OWDA Loans</i>	<u>179,167</u>	<u>0</u>	<u>25,490</u>	<u>153,677</u>	<u>26,616</u>
Special Assessment Bonds					
With Government Commitment					
SD #500 - Water Improvements	15,000	0	15,000	0	0
County Improvements	60,000	0	20,000	40,000	20,000
Sewer Improvements, Series 1990	26,315	0	5,263	21,052	5,263
Sewer Improvements, Series 1992	35,000	0	5,000	30,000	5,000
State Route 18	840,000	0	105,000	735,000	105,000
Deferred Assessments	80,201	0	10,025	70,176	10,025
Water Improvements #5	545,000	0	25,000	520,000	25,000
Gateway Drive	380,000	0	15,000	365,000	15,000
<i>Total Special Assessment Bonds</i>	<u>\$1,981,516</u>	<u>\$0</u>	<u>\$200,288</u>	<u>\$1,781,228</u>	<u>\$185,288</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Restated Balance December 31, 2005	Additions	Reductions	Balance December 31, 2006	Amount Due in One Year
Governmental Activities (continued):					
OWDA Loans Paid from Special Assessments					
Rustic Hills Portion	\$118,778	\$0	\$57,175	\$61,603	\$61,603
State Route 18 Water	426,145	0	41,326	384,819	44,276
State Route 18 Sewer	1,006,072	0	104,353	901,719	109,850
Harrisville Water	186,738	0	58,450	128,288	62,168
Harrisville Sewer	281,022	0	87,962	193,060	93,556
East Smith Sewer	45,622	0	14,090	31,532	15,180
Forest Drive	27,702	0	8,502	19,200	9,216
<i>Total OWDA Loans</i>	<u>2,092,079</u>	<u>0</u>	<u>371,858</u>	<u>1,720,221</u>	<u>395,849</u>
Compensated Absences	<u>4,012,267</u>	<u>981,767</u>	<u>431,950</u>	<u>4,562,084</u>	<u>357,288</u>
<i>Total Governmental Activities</i>	<u><u>\$19,322,277</u></u>	<u><u>\$981,767</u></u>	<u><u>\$3,144,751</u></u>	<u><u>\$17,159,293</u></u>	<u><u>\$2,773,041</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 neither 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, 2006

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>
2007	\$59,712	\$22,631	\$5,282,514	\$3,768,727	\$16,794
2008	59,711	18,773	5,522,555	3,523,195	16,794
2009	59,710	14,913	5,755,145	3,266,271	16,794
2010	59,710	11,055	5,845,933	3,001,059	16,794
2011	39,974	7,195	5,990,470	2,735,209	16,794
2012-2016	79,948	7,195	28,651,029	9,600,386	83,970
2017-2021	0	0	23,653,108	3,961,761	83,974
2022-2026	0	0	6,209,710	324,611	0
Total	<u>\$358,765</u>	<u>\$81,762</u>	<u>\$86,910,464</u>	<u>\$30,181,219</u>	<u>\$251,914</u>

Governmental Activities:

	<u>General Obligation Bonds</u>		<u>Special Assessment 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>	<u>Principal</u>
2007	\$1,750,000	\$395,616	\$185,288	\$84,750	\$422,465	\$108,430	\$49,679
2008	1,350,000	321,056	190,288	75,556	382,824	81,702	49,679
2009	1,405,000	266,775	175,288	66,076	201,573	58,358	49,682
2010	490,000	208,831	175,288	57,799	212,899	47,034	16,641
2011	335,000	184,981	170,025	49,490	212,755	33,054	16,641
2012-2016	1,935,000	661,603	530,051	163,470	441,382	34,293	65,124
2017-2021	875,000	270,547	325,000	61,118	0	0	0
2022-2025	570,000	59,160	30,000	1,800	0	0	0
Total	<u>\$8,710,000</u>	<u>\$2,368,569</u>	<u>\$1,781,228</u>	<u>\$560,059</u>	<u>\$1,873,898</u>	<u>\$362,871</u>	<u>\$247,446</u>

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, 2006

The balance of these loans is as follows:

Enterprise Funds	
Medina County Sewer District	\$2,153,896
Medina County Water District	<u>13,993,791</u>
Total	<u><u>\$16,147,687</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, 2006, are an overall debt margin of \$97,855,188 and a margin on unvoted debt of \$35,525,825.

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.

As of December 31, 2006, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$73,310,000 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 20 - 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 2006, the County contributed \$72,620 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Note 21 - Interfund Activity and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, consisted of the following:

<u>Transfer To</u>	<u>Transfer From</u>			<u>Total</u>
	<u>General Fund</u>	<u>Achievement Center</u>	<u>Other Governmental Funds</u>	
ADAMH Board	\$131,326	\$0	\$0	\$131,326
Public Assistance	604,774	0	0	604,774
Other Governmental Funds	1,717,142	150,000	496,488	2,363,630
Total	<u>\$2,453,242</u>	<u>\$150,000</u>	<u>\$496,488</u>	<u>\$3,099,730</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 expenditures; and to return money to the fund from which it was originally provided once a project is completed.

B. Interfund Balances

Interfund balances at December 31, 2006, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

<u>Interfund Payable</u>	<u>Interfund Receivable</u>				<u>Total</u>
	<u>General Fund</u>	<u>Public Assistance</u>	<u>Other Governmental Funds</u>	<u>Medina County Sewer District</u>	
<i>Governmental Activities</i>					
General Fund	\$0	\$0	\$2,228	\$2,520	\$4,748
Achievement Center	0	0	15,277	0	15,277
ADAMH Board	174	0	0	0	174
Public Assistance	160,818	0	0	0	160,818
Other Governmental Funds	<u>1,015,831</u>	<u>3,012</u>	<u>51,333</u>	<u>4,820</u>	<u>1,074,996</u>
<i>Total Governmental Activities</i>	<u>1,176,823</u>	<u>3,012</u>	<u>68,838</u>	<u>7,340</u>	<u>1,256,013</u>
<i>Business-Type Activities</i>					
Medina County Sewer District	1,650	0	0	0	1,650
Medina County Water District	900	0	0	0	900
Solid Waste Management	<u>2,199</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,199</u>
<i>Total Business-Type Activities</i>	<u>4,749</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,749</u>
Total	<u><u>\$1,181,572</u></u>	<u><u>\$3,012</u></u>	<u><u>\$68,838</u></u>	<u><u>\$7,340</u></u>	<u><u>\$1,260,762</u></u>

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 2006, the County contributed \$47,205 to NOACA.

B. Medina County Family First Council

The mission of the Medina County Family First 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 2006, the County contributed \$3,375 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 2006, the County did not contribute any funding to the Board.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

D. North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Mental Retardation and Developmental Disabilities of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. During 2006, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

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 2006 was \$447,639.

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 2006.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 2006.

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 2006, 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 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

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.

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 expenditures.

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 expenditures incurred by the County Port Authority.

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

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.

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.

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.

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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.

Fund Descriptions - Nonmajor Governmental Funds (continued)

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.

Fund Descriptions - Nonmajor Governmental Funds (continued)

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, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,493,111	\$818,477	\$907,493	\$15,219,081
Cash and Cash Equivalents:				
In Segregated Accounts	16,277	0	0	16,277
With Fiscal Agent	0	676	0	676
Materials and Supplies Inventory	222,920	0	0	222,920
Accrued Interest Receivable	38,990	0	0	38,990
Accounts Receivable	19,375	0	5,320	24,695
Intergovernmental Receivable	3,510,334	41,429	0	3,551,763
Interfund Receivable	68,838	0	0	68,838
Property Taxes Receivable	2,120,232	688,224	0	2,808,456
Special Assessments Receivable	39,245	3,526,021	0	3,565,266
Loans Receivable	109,665	0	0	109,665
<i>Total Assets</i>	<u>\$19,638,987</u>	<u>\$5,074,827</u>	<u>\$912,813</u>	<u>\$25,626,627</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$578,022	\$0	\$37,119	\$615,141
Contracts Payable	89,876	0	10,575	100,451
Accrued Wages and Benefits	281,132	0	0	281,132
Matured Interest Payable	0	676	0	676
Interfund Payable	891,295	0	183,701	1,074,996
Intergovernmental Payable	399,019	0	0	399,019
Deferred Revenue	4,187,338	4,255,674	0	8,443,012
<i>Total Liabilities</i>	<u>6,426,682</u>	<u>4,256,350</u>	<u>231,395</u>	<u>10,914,427</u>
Fund Balances				
Reserved for Encumbrances	1,449,552	2,500	47,210	1,499,262
Reserved for Loans Receivable	4,857	0	0	4,857
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,757,896	0	0	11,757,896
Debt Service Funds	0	815,977	0	815,977
Capital Projects Funds	0	0	634,208	634,208
<i>Total Fund Balances</i>	<u>13,212,305</u>	<u>818,477</u>	<u>681,418</u>	<u>14,712,200</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$19,638,987</u>	<u>\$5,074,827</u>	<u>\$912,813</u>	<u>\$25,626,627</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	\$1,981,030	\$1,359,229	\$0	\$3,340,259
Charges for Services	4,018,972	0	0	4,018,972
Fines and Forfeitures	92,160	0	0	92,160
Intergovernmental	15,235,177	71,948	1,490,934	16,798,059
Special Assessments	426,748	547,578	0	974,326
Interest	232,903	0	0	232,903
Donations	237,791	0	0	237,791
Other	1,446,495	374,015	15,051	1,835,561
<i>Total Revenues</i>	<u>23,671,276</u>	<u>2,352,770</u>	<u>1,505,985</u>	<u>27,530,031</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,042,488	136	0	4,042,624
Judicial	2,664,383	0	0	2,664,383
Public Safety	2,824,711	0	0	2,824,711
Public Works	8,037,807	0	0	8,037,807
Health	330,788	0	0	330,788
Human Services	5,825,951	0	0	5,825,951
Economic Development and Assistance	502,911	0	0	502,911
Capital Outlay	0	0	2,028,664	2,028,664
Debt Service:				
Principal Retirement	78,296	2,637,636	0	2,715,932
Interest and Fiscal Charges	0	721,008	0	721,008
<i>Total Expenditures</i>	<u>24,307,335</u>	<u>3,358,780</u>	<u>2,028,664</u>	<u>29,694,779</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(636,059)</u>	<u>(1,006,010)</u>	<u>(522,679)</u>	<u>(2,164,748)</u>
Other Financing Sources (Uses)				
Transfers In	1,383,160	480,470	500,000	2,363,630
Transfers Out	(496,488)	0	0	(496,488)
<i>Total Other Financing Sources (Uses)</i>	<u>886,672</u>	<u>480,470</u>	<u>500,000</u>	<u>1,867,142</u>
<i>Net Change in Fund Balances</i>	250,613	(525,540)	(22,679)	(297,606)
<i>Fund Balances Beginning of Year</i>	<u>12,961,692</u>	<u>1,344,017</u>	<u>704,097</u>	<u>15,009,806</u>
<i>Fund Balances End of Year</i>	<u><u>\$13,212,305</u></u>	<u><u>\$818,477</u></u>	<u><u>\$681,418</u></u>	<u><u>\$14,712,200</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,741,672	\$678,434	\$183,092	\$388	\$23,841
Cash and Cash Equivalents:					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	222,920	0	0	0	0
Accrued Interest Receivable	38,486	0	0	0	0
Accounts Receivable	9,184	0	0	0	0
Intergovernmental Receivable	2,176,207	99,981	0	93,058	0
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	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,188,469</u>	<u>\$778,415</u>	<u>\$183,092</u>	<u>\$93,446</u>	<u>\$23,841</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$170,655	\$7,215	\$47,877	\$40,926	\$17,909
Contracts Payable	74,934	14,942	0	0	0
Accrued Wages and Benefits	98,211	48,383	0	811	3,306
Interfund Payable	5,140	0	0	68,695	0
Intergovernmental Payable	64,625	30,556	86,975	520	1,927
Deferred Revenue	1,407,622	99,981	0	93,058	0
<i>Total Liabilities</i>	<u>1,821,187</u>	<u>201,077</u>	<u>134,852</u>	<u>204,010</u>	<u>23,142</u>
Fund Balances					
Reserved for Encumbrances	777,389	67,506	0	54,364	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	3,589,893	509,832	48,240	(164,928)	699
<i>Total Fund Balances (Deficit)</i>	<u>4,367,282</u>	<u>577,338</u>	<u>48,240</u>	<u>(110,564)</u>	<u>699</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,188,469</u>	<u>\$778,415</u>	<u>\$183,092</u>	<u>\$93,446</u>	<u>\$23,841</u>

<u>Computer</u>	<u>County Home</u>	<u>Courthouse Security</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>
\$349,181	\$113,454	\$11,693	\$2,629,860	\$118,270	\$444,365
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	45,313	0	0	0	0
0	3,994	0	0	816	0
0	726,786	0	0	0	0
0	0	0	39,245	0	0
0	0	0	0	0	0
<u>\$349,181</u>	<u>\$889,547</u>	<u>\$11,693</u>	<u>\$2,669,105</u>	<u>\$119,086</u>	<u>\$444,365</u>
\$29,772	\$0	\$0	\$550	\$6,766	\$4,166
0	0	0	0	0	0
0	0	0	0	5,239	10,299
0	0	0	0	0	0
449	0	1,672	0	3,163	6,191
0	772,099	0	39,245	0	0
<u>30,221</u>	<u>772,099</u>	<u>1,672</u>	<u>39,795</u>	<u>15,168</u>	<u>20,656</u>
18,756	1,706	1,003	0	0	28,440
0	0	0	0	0	0
<u>300,204</u>	<u>115,742</u>	<u>9,018</u>	<u>2,629,310</u>	<u>103,918</u>	<u>395,269</u>
<u>318,960</u>	<u>117,448</u>	<u>10,021</u>	<u>2,629,310</u>	<u>103,918</u>	<u>423,709</u>
<u>\$349,181</u>	<u>\$889,547</u>	<u>\$11,693</u>	<u>\$2,669,105</u>	<u>\$119,086</u>	<u>\$444,365</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	Drug Enforcement	Help America Vote Act	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
Assets					
Equity in Pooled Cash and Cash Equivalents	\$853,455	\$12,343	\$10,449	\$26,295	\$19,939
Cash and Cash Equivalents:					
In Segregated Accounts	16,277	0	0	0	0
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	92,131	0	0	30,000	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	1,393,446	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,355,309</u>	<u>\$12,343</u>	<u>\$10,449</u>	<u>\$56,295</u>	<u>\$19,939</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$34,330	\$0	\$600	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	14,655	0	0	0	0
Interfund Payable	48,056	0	0	0	0
Intergovernmental Payable	138,779	0	0	0	0
Deferred Revenue	1,485,577	0	0	20,000	0
<i>Total Liabilities</i>	<u>1,721,397</u>	<u>0</u>	<u>600</u>	<u>20,000</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	0	1,140	955	18,333	24,106
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	633,912	11,203	8,894	17,962	(4,167)
<i>Total Fund Balances (Deficit)</i>	<u>633,912</u>	<u>12,343</u>	<u>9,849</u>	<u>36,295</u>	<u>19,939</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,355,309</u>	<u>\$12,343</u>	<u>\$10,449</u>	<u>\$56,295</u>	<u>\$19,939</u>

Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Project Impact	Real Estate Assessment	Revolving Loan Program
\$36,204	\$0	\$13,290	\$132	\$2,156,948	\$108,602
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	504
0	0	0	0	0	0
80,850	2,692	0	0	0	40,111
5,899	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	109,665
<u>\$122,953</u>	<u>\$2,692</u>	<u>\$13,290</u>	<u>\$132</u>	<u>\$2,156,948</u>	<u>\$258,882</u>
\$13,412	\$10,233	\$0	\$0	\$2,336	\$10,402
0	0	0	0	0	0
13,509	0	0	0	28,976	0
9,473	833	0	0	0	0
7,979	0	0	0	20,002	0
34,147	2,692	0	0	0	40,111
<u>78,520</u>	<u>13,758</u>	<u>0</u>	<u>0</u>	<u>51,314</u>	<u>50,513</u>
13,675	15,889	7,594	0	57,426	0
0	0	0	0	0	4,857
30,758	(26,955)	5,696	132	2,048,208	203,512
<u>44,433</u>	<u>(11,066)</u>	<u>13,290</u>	<u>132</u>	<u>2,105,634</u>	<u>208,369</u>
<u>\$122,953</u>	<u>\$2,692</u>	<u>\$13,290</u>	<u>\$132</u>	<u>\$2,156,948</u>	<u>\$258,882</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Assets					
Equity in Pooled Cash and Cash Equivalents	\$487	\$1,316,329	\$22,359	\$6,414	\$14,426
Cash and Cash Equivalents:					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	10,191
Intergovernmental Receivable	7,110	250,927	0	40,648	1,019
Interfund Receivable	0	0	0	0	54,980
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>\$7,597</u>	<u>\$1,567,256</u>	<u>\$22,359</u>	<u>\$47,062</u>	<u>\$80,616</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$21,849	\$2,963	\$666	\$72,924
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	9,199	0	14,438	29,639
Interfund Payable	7,110	0	0	83,208	205,122
Intergovernmental Payable	487	4,648	0	8,718	19,577
Deferred Revenue	7,110	125,461	0	0	1,019
<i>Total Liabilities</i>	<u>14,707</u>	<u>161,157</u>	<u>2,963</u>	<u>107,030</u>	<u>328,281</u>
Fund Balances					
Reserved for Encumbrances	0	49,566	828	22,623	45,022
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	(7,110)	1,356,533	18,568	(82,591)	(292,687)
<i>Total Fund Balances (Deficit)</i>	<u>(7,110)</u>	<u>1,406,099</u>	<u>19,396</u>	<u>(59,968)</u>	<u>(247,665)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,597</u>	<u>\$1,567,256</u>	<u>\$22,359</u>	<u>\$47,062</u>	<u>\$80,616</u>

<u>Transportation Improvement</u>	<u>Victim Assistance</u>	<u>Webcheck Program</u>	<u>Workforce Development</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$578,092	\$6,303	\$15,280	\$1,514	\$13,493,111
0	0	0	0	16,277
0	0	0	0	222,920
0	0	0	0	38,990
0	0	0	0	19,375
0	0	0	550,287	3,510,334
3,149	0	0	0	68,838
0	0	0	0	2,120,232
0	0	0	0	39,245
0	0	0	0	109,665
<u>\$581,241</u>	<u>\$6,303</u>	<u>\$15,280</u>	<u>\$551,801</u>	<u>\$19,638,987</u>
\$3,055	\$0	\$0	\$79,416	\$578,022
0	0	0	0	89,876
0	875	0	3,592	281,132
0	0	0	463,658	891,295
0	666	0	2,085	399,019
0	0	0	59,216	4,187,338
<u>3,055</u>	<u>1,541</u>	<u>0</u>	<u>607,967</u>	<u>6,426,682</u>
6,028	1,111	6,351	229,741	1,449,552
0	0	0	0	4,857
<u>572,158</u>	<u>3,651</u>	<u>8,929</u>	<u>(285,907)</u>	<u>11,757,896</u>
<u>578,186</u>	<u>4,762</u>	<u>15,280</u>	<u>(56,166)</u>	<u>13,212,305</u>
<u>\$581,241</u>	<u>\$6,303</u>	<u>\$15,280</u>	<u>\$551,801</u>	<u>\$19,638,987</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
Revenues					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	331,183	554,095	1,103,109	0	0
Fines and Forfeitures	72,004	0	0	0	0
Intergovernmental	7,562,189	1,990,549	0	367,726	224,036
Special Assessments	0	0	0	0	0
Interest	221,882	0	0	0	0
Donations	0	0	0	0	0
Other	493,815	2,343	297,535	0	0
<i>Total Revenues</i>	<u>8,681,073</u>	<u>2,546,987</u>	<u>1,400,644</u>	<u>367,726</u>	<u>224,036</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	2,560,695	0	0	0
Public Safety	0	0	0	0	228,527
Public Works	7,988,836	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	1,537,238	0	0
Economic Development and Assistance	0	0	0	406,743	0
Debt Service:					
Principal Retirement	78,296	0	0	0	0
<i>Total Expenditures</i>	<u>8,067,132</u>	<u>2,560,695</u>	<u>1,537,238</u>	<u>406,743</u>	<u>228,527</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>613,941</u>	<u>(13,708)</u>	<u>(136,594)</u>	<u>(39,017)</u>	<u>(4,491)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	715,000	0	0
Transfers Out	(480,470)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(480,470)</u>	<u>0</u>	<u>715,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	133,471	(13,708)	578,406	(39,017)	(4,491)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,233,811</u>	<u>591,046</u>	<u>(530,166)</u>	<u>(71,547)</u>	<u>5,190</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,367,282</u>	<u>\$577,338</u>	<u>\$48,240</u>	<u>(\$110,564)</u>	<u>\$699</u>

Computer	County Home	Courthouse Security	Crippled Children	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
\$0	\$731,081	\$0	\$0	\$0	\$0	\$0	\$1,249,949
257,722	0	15,647	0	0	290,119	371,752	0
0	0	0	0	0	20,156	0	0
0	77,783	0	0	0	0	0	1,047,124
0	0	0	0	426,748	0	0	0
0	0	0	0	0	0	0	2,512
0	20,479	0	0	0	30,162	0	0
0	5,957	0	0	0	16,193	4,780	5,097
<u>257,722</u>	<u>835,300</u>	<u>15,647</u>	<u>0</u>	<u>426,748</u>	<u>356,630</u>	<u>376,532</u>	<u>2,304,682</u>
135,514	785,093	0	0	0	0	333,696	0
88,398	0	0	0	0	0	0	0
0	0	112,157	0	0	0	0	2,269,838
0	0	0	0	48,971	0	0	0
0	0	0	0	0	330,788	0	0
0	0	0	115,849	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>223,912</u>	<u>785,093</u>	<u>112,157</u>	<u>115,849</u>	<u>48,971</u>	<u>330,788</u>	<u>333,696</u>	<u>2,269,838</u>
33,810	50,207	(96,510)	(115,849)	377,777	25,842	42,836	34,844
0	0	91,945	115,849	0	0	0	3,196
0	0	0	0	0	0	0	0
0	0	91,945	115,849	0	0	0	3,196
33,810	50,207	(4,565)	0	377,777	25,842	42,836	38,040
285,150	67,241	14,586	0	2,251,533	78,076	380,873	595,872
<u>\$318,960</u>	<u>\$117,448</u>	<u>\$10,021</u>	<u>\$0</u>	<u>\$2,629,310</u>	<u>\$103,918</u>	<u>\$423,709</u>	<u>\$633,912</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, 2006

	Help America Vote Act	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	18,876	0	38,683
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	50,000	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	0	0	3,364	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>18,876</u>	<u>53,364</u>	<u>38,683</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,813	0	0	0
Judicial	0	15,290	0	0
Public Safety	0	0	40,472	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	18,744
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>6,813</u>	<u>15,290</u>	<u>40,472</u>	<u>18,744</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,813)</u>	<u>3,586</u>	<u>12,892</u>	<u>19,939</u>
Other Financing Sources (Uses)				
Transfers In	0	0	16,018	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>16,018</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(6,813)	3,586	28,910	19,939
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>19,156</u>	<u>6,263</u>	<u>7,385</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,343</u>	<u>\$9,849</u>	<u>\$36,295</u>	<u>\$19,939</u>

Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Project Impact	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	4,714	0
0	0	0	0	0	0
212,237	26,879	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	8,509
120,767	0	0	0	0	0
131,028	0	6,413	0	8,915	14,732
464,032	26,879	6,413	0	13,629	23,241
0	0	0	0	1,351,433	0
0	0	0	0	0	0
0	33,895	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
652,652	0	0	0	0	0
0	0	64,831	0	0	31,337
0	0	0	0	0	0
652,652	33,895	64,831	0	1,351,433	31,337
(188,620)	(7,016)	(58,418)	0	(1,337,804)	(8,096)
210,104	2,594	33,000	0	0	0
0	0	0	0	0	0
210,104	2,594	33,000	0	0	0
21,484	(4,422)	(25,418)	0	(1,337,804)	(8,096)
22,949	(6,644)	38,708	132	3,443,438	216,465
\$44,433	(\$11,066)	\$13,290	\$132	\$2,105,634	\$208,369

(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, 2006

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Revenues					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	17,949	0	427,848	556,748
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	50,897	571,429	0	40,648	1,061,360
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	260	62,759	0	0
Other	0	13,860	0	6,192	331,462
<i>Total Revenues</i>	<u>50,897</u>	<u>603,498</u>	<u>62,759</u>	<u>474,688</u>	<u>1,949,570</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	58,746	0	81,076	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	704,333	0	501,292	2,084,059
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>58,746</u>	<u>704,333</u>	<u>81,076</u>	<u>501,292</u>	<u>2,084,059</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,849)</u>	<u>(100,835)</u>	<u>(18,317)</u>	<u>(26,604)</u>	<u>(134,489)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	24,228	171,226
Transfers Out	0	(16,018)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(16,018)</u>	<u>0</u>	<u>24,228</u>	<u>171,226</u>
<i>Net Change in Fund Balances</i>	(7,849)	(116,853)	(18,317)	(2,376)	36,737
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>739</u>	<u>1,522,952</u>	<u>37,713</u>	<u>(57,592)</u>	<u>(284,402)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$7,110)</u>	<u>\$1,406,099</u>	<u>\$19,396</u>	<u>(\$59,968)</u>	<u>(\$247,665)</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,981,030
0	0	30,527	0	4,018,972
0	0	0	0	92,160
52,443	43,338	0	1,856,539	15,235,177
0	0	0	0	426,748
0	0	0	0	232,903
0	0	0	0	237,791
23,277	0	0	84,896	1,446,495
<u>75,720</u>	<u>43,338</u>	<u>30,527</u>	<u>1,941,435</u>	<u>23,671,276</u>
0	0	0	1,429,939	4,042,488
0	0	0	0	2,664,383
0	0	0	0	2,824,711
0	0	0	0	8,037,807
0	0	0	0	330,788
140,596	48,016	23,172	0	5,825,951
0	0	0	0	502,911
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,296</u>
<u>140,596</u>	<u>48,016</u>	<u>23,172</u>	<u>1,429,939</u>	<u>24,307,335</u>
<u>(64,876)</u>	<u>(4,678)</u>	<u>7,355</u>	<u>511,496</u>	<u>(636,059)</u>
0	0	0	0	1,383,160
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(496,488)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>886,672</u>
<u>(64,876)</u>	<u>(4,678)</u>	<u>7,355</u>	<u>511,496</u>	<u>250,613</u>
<u>643,062</u>	<u>9,440</u>	<u>7,925</u>	<u>(567,662)</u>	<u>12,961,692</u>
<u>\$578,186</u>	<u>\$4,762</u>	<u>\$15,280</u>	<u>(\$56,166)</u>	<u>\$13,212,305</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2006

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$610,954	\$207,523	\$818,477
Cash and Cash Equivalents With Fiscal Agent	0	676	676
Intergovernmental Receivable	41,429	0	41,429
Property Taxes Receivable	688,224	0	688,224
Special Assessments Receivable	0	3,526,021	3,526,021
<i>Total Assets</i>	<u>\$1,340,607</u>	<u>\$3,734,220</u>	<u>\$5,074,827</u>
Liabilities and Fund Balances			
Liabilities			
Matured Interest Payable	\$0	\$676	\$676
Deferred Revenue	729,653	3,526,021	4,255,674
<i>Total Liabilities</i>	<u>729,653</u>	<u>3,526,697</u>	<u>4,256,350</u>
Fund Balances			
Reserved for Encumbrances	2,500	0	2,500
Unreserved, Undesignated	608,454	207,523	815,977
<i>Total Fund Balances</i>	<u>610,954</u>	<u>207,523</u>	<u>818,477</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,340,607</u>	<u>\$3,734,220</u>	<u>\$5,074,827</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2006

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property and Other Taxes	\$1,359,229	\$0	\$1,359,229
Intergovernmental	71,948	0	71,948
Special Assessments	0	547,578	547,578
Other	374,015	0	374,015
<i>Total Revenues</i>	<u>1,805,192</u>	<u>547,578</u>	<u>2,352,770</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	136	0	136
Debt Service:			
Principal Retirement	2,065,490	572,146	2,637,636
Interest and Fiscal Charges	495,622	225,386	721,008
<i>Total Expenditures</i>	<u>2,561,248</u>	<u>797,532</u>	<u>3,358,780</u>
<i>Excess of Revenues Under Expenditures</i>	(756,056)	(249,954)	(1,006,010)
Other Financing Sources			
Transfers In	480,470	0	480,470
<i>Net Change in Fund Balances</i>	(275,586)	(249,954)	(525,540)
<i>Fund Balances Beginning of Year</i>	<u>886,540</u>	<u>457,477</u>	<u>1,344,017</u>
<i>Fund Balances End of Year</i>	<u><u>\$610,954</u></u>	<u><u>\$207,523</u></u>	<u><u>\$818,477</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$831,390	\$76,103	\$0	\$907,493
Accounts Receivable	0	0	5,320	5,320
<i>Total Assets</i>	<u>\$831,390</u>	<u>\$76,103</u>	<u>\$5,320</u>	<u>\$912,813</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$37,119	\$37,119
Contracts Payable	0	0	10,575	10,575
Interfund Payable	0	0	183,701	183,701
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>231,395</u>	<u>231,395</u>
Fund Balances				
Reserved for Encumbrances	13,258	0	33,952	47,210
Unreserved, Undesignated (Deficit)	818,132	76,103	(260,027)	634,208
<i>Total Fund Balances (Deficit)</i>	<u>831,390</u>	<u>76,103</u>	<u>(226,075)</u>	<u>681,418</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$831,390</u>	<u>\$76,103</u>	<u>\$5,320</u>	<u>\$912,813</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

	Achievement Center Construction	Community Center Parking	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$0	\$0	\$100,365	\$1,390,569	\$1,490,934
Other	0	10,975	4,076	0	15,051
<i>Total Revenues</i>	0	10,975	104,441	1,390,569	1,505,985
Expenditures					
Capital Outlay	87,365	303	550,427	1,390,569	2,028,664
<i>Excess of Revenues Over (Under) Expenditures</i>	(87,365)	10,672	(445,986)	0	(522,679)
Other Financing Sources					
Transfers In	150,000	0	350,000	0	500,000
<i>Net Change in Fund Balances</i>	62,635	10,672	(95,986)	0	(22,679)
<i>Fund Balances (Deficit) Beginning of Year</i>	768,755	65,431	(130,089)	0	704,097
<i>Fund Balances (Deficit) End of Year</i>	\$831,390	\$76,103	(\$226,075)	\$0	\$681,418

Fund Descriptions – Fiduciary Funds

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.

Courthouse Agency Fund - To account for the receipt and expenses 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 expenses 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.

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

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

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds

Convention and Visitors Bureau
Law Enforcement
Medina County Family First Council
Municipal Fines

Deferred Assessment
Local Emergency Planning Commission
Medina County Soil and Water Conservation District
Other Agency

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2006

	<u>Local Government - Shared Revenue</u>	<u>Property Taxes</u>	<u>County Levied Taxes</u>	<u>Courthouse Agency</u>
Assets				
Equity Pooled in Cash and Cash Equivalents	\$0	\$6,632,591	\$1,945,493	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	3,182,983
Property Taxes Receivable	0	218,864,763	62,892	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	8,973,644	0	0
Intergovernmental Receivable	3,710,108	5,651,012	2,545,377	0
<i>Total Assets</i>	<u>\$3,710,108</u>	<u>\$240,122,010</u>	<u>\$4,553,762</u>	<u>\$3,182,983</u>
Liabilities				
Intergovernmental Payable	\$3,710,108	\$5,651,012	\$2,545,377	\$0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	0	234,470,998	2,008,385	3,182,983
<i>Total Liabilities</i>	<u>\$3,710,108</u>	<u>\$240,122,010</u>	<u>\$4,553,762</u>	<u>\$3,182,983</u>

<u>Emergency Management</u>	<u>Medina County General Health District</u>	<u>Medina County Park District</u>	<u>Payroll</u>	<u>Recorder Housing</u>	<u>Child Support Enforcement Agency</u>
\$241,828	\$3,157,220	\$1,018,589	\$1,645,959	\$254,935	\$0
0	0	0	0	0	16,916
0	0	0	0	0	0
0	0	10,662	0	0	0
0	0	0	0	0	0
0	0	0	0	5,104	0
<u>\$241,828</u>	<u>\$3,157,220</u>	<u>\$1,029,251</u>	<u>\$1,645,959</u>	<u>\$260,039</u>	<u>\$16,916</u>
\$0	\$0	\$0	\$1,526,439	\$251,947	\$0
0	0	0	0	0	16,916
0	0	0	119,520	0	0
<u>241,828</u>	<u>3,157,220</u>	<u>1,029,251</u>	<u>0</u>	<u>8,092</u>	<u>0</u>
<u>\$241,828</u>	<u>\$3,157,220</u>	<u>\$1,029,251</u>	<u>\$1,645,959</u>	<u>\$260,039</u>	<u>\$16,916</u>

(continued)

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds (continued)
December 31, 2006

	Deferred Assessment	Law Enforcement	Local Emergency Planning Commission	Medina County Family First Council
Assets				
Equity Pooled in Cash and Cash Equivalents	\$66,216	\$380,859	\$53,604	\$306,350
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Property Taxes Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	71,287
<i>Total Assets</i>	<u>\$66,216</u>	<u>\$380,859</u>	<u>\$53,604</u>	<u>\$377,637</u>
Liabilities				
Intergovernmental Payable	\$0	\$0	\$0	\$0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	66,216	380,859	53,604	377,637
<i>Total Liabilities</i>	<u>\$66,216</u>	<u>\$380,859</u>	<u>\$53,604</u>	<u>\$377,637</u>

Medina County Soil and Water			
Municipal Fines	Conservation District	Other Agency	Total
\$0	\$65,155	\$1,414,463	\$17,183,262
0	0	0	3,199,899
0	0	0	218,927,655
0	0	0	10,662
0	0	0	8,973,644
78,019	0	0	12,060,907
<u>\$78,019</u>	<u>\$65,155</u>	<u>\$1,414,463</u>	<u>\$260,356,029</u>
\$78,019	\$0	\$0	\$13,762,902
0	0	0	16,916
0	0	0	119,520
0	65,155	1,414,463	246,456,691
<u>\$78,019</u>	<u>\$65,155</u>	<u>\$1,414,463</u>	<u>\$260,356,029</u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Beginning Balance 12/31/05	Additions	Deductions	Ending Balance 12/31/06
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,401,173	\$13,401,173	\$0
Intergovernmental Receivable	3,710,108	3,710,108	3,710,108	3,710,108
<i>Total Assets</i>	<u>\$3,710,108</u>	<u>\$17,111,281</u>	<u>\$17,111,281</u>	<u>\$3,710,108</u>
Liabilities				
Intergovernmental Payable	\$3,710,108	\$17,111,281	\$17,111,281	\$3,710,108
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,783,366	\$219,687,100	\$218,837,875	\$6,632,591
Property Taxes Receivable	197,841,881	218,864,763	197,841,881	218,864,763
Special Assessment Receivable	7,891,024	8,973,644	7,891,024	8,973,644
Intergovernmental Receivable	6,078,275	5,651,012	6,078,275	5,651,012
<i>Total Assets</i>	<u>\$217,594,546</u>	<u>\$453,176,519</u>	<u>\$430,649,055</u>	<u>\$240,122,010</u>
Liabilities				
Intergovernmental Payable	\$6,078,275	\$5,651,012	\$6,078,275	\$5,651,012
Undistributed Assets	211,516,271	447,525,507	424,570,780	234,470,998
<i>Total Liabilities</i>	<u>\$217,594,546</u>	<u>\$453,176,519</u>	<u>\$430,649,055</u>	<u>\$240,122,010</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$482,270	\$5,810,445	\$4,347,222	\$1,945,493
Property Taxes Receivable	62,301	62,892	62,301	62,892
Intergovernmental Receivable	3,154,449	2,545,377	3,154,449	2,545,377
<i>Total Assets</i>	<u>\$3,699,020</u>	<u>\$8,418,714</u>	<u>\$7,563,972</u>	<u>\$4,553,762</u>
Liabilities				
Intergovernmental Payable	\$3,154,449	\$2,545,377	\$3,154,449	\$2,545,377
Undistributed Assets	544,571	5,873,337	4,409,523	2,008,385
<i>Total Liabilities</i>	<u>\$3,699,020</u>	<u>\$8,418,714</u>	<u>\$7,563,972</u>	<u>\$4,553,762</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,564,279	\$3,182,983	\$2,564,279	\$3,182,983
Cash and Cash Equivalents with Fiscal Agents	8,704	0	8,704	0
<i>Total Assets</i>	<u>\$2,572,983</u>	<u>\$3,182,983</u>	<u>\$2,572,983</u>	<u>\$3,182,983</u>
Liabilities				
Deposits Held and Due to Others	\$8,704	\$0	\$8,704	\$0
Undistributed Assets	2,564,279	3,182,983	2,564,279	3,182,983
<i>Total Liabilities</i>	<u>\$2,572,983</u>	<u>\$3,182,983</u>	<u>\$2,572,983</u>	<u>\$3,182,983</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Beginning Balance 12/31/05	Additions	Deductions	Ending Balance 12/31/06
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$269,530	\$1,239,915	\$1,267,617	\$241,828
Liabilities				
Undistributed Assets	\$269,530	\$1,239,915	\$1,267,617	\$241,828
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,510,286	\$6,327,220	\$5,680,286	\$3,157,220
Liabilities				
Undistributed Assets	\$2,510,286	\$6,327,220	\$5,680,286	\$3,157,220
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,213,986	\$3,335,875	\$4,531,272	\$1,018,589
Accrued Interest Receivable	9,738	10,662	9,738	10,662
<i>Total Assets</i>	<u>\$2,223,724</u>	<u>\$3,346,537</u>	<u>\$4,541,010</u>	<u>\$1,029,251</u>
Liabilities				
Undistributed Assets	<u>\$2,223,724</u>	<u>\$3,346,537</u>	<u>\$4,541,010</u>	<u>\$1,029,251</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,658,218	\$59,356,129	\$59,368,388	\$1,645,959
Liabilities				
Intergovernmental Payable	\$1,511,539	\$50,695,800	\$50,680,900	\$1,526,439
Payroll Withholdings	146,679	8,660,329	8,687,488	119,520
<i>Total Liabilities</i>	<u>\$1,658,218</u>	<u>\$59,356,129</u>	<u>\$59,368,388</u>	<u>\$1,645,959</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$313,129	\$1,059,467	\$1,117,661	\$254,935
Intergovernmental Receivable	0	5,104	0	5,104
<i>Total Assets</i>	<u>\$313,129</u>	<u>\$1,064,571</u>	<u>\$1,117,661</u>	<u>\$260,039</u>
Liabilities				
Intergovernmental Payable	\$0	\$251,947	\$0	\$251,947
Undistributed Assets	313,129	812,624	1,117,661	8,092
<i>Total Liabilities</i>	<u>\$313,129</u>	<u>\$1,064,571</u>	<u>\$1,117,661</u>	<u>\$260,039</u>
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$11,430	\$1,144,370	\$1,138,884	\$16,916
Liabilities				
Deposits Held and Due to Others	\$11,430	\$1,144,370	\$1,138,884	\$16,916

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Beginning Balance 12/31/05	Additions	Deductions	Ending Balance 12/31/06
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$275,651	\$275,651	\$0
Liabilities				
Undistributed Assets	\$0	\$275,651	\$275,651	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$140,130	\$73,914	\$66,216
Liabilities				
Undistributed Assets	\$0	\$140,130	\$73,914	\$66,216
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$211,187	\$262,029	\$92,357	\$380,859
Liabilities				
Undistributed Assets	\$211,187	\$262,029	\$92,357	\$380,859
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,905	\$64,008	\$53,309	\$53,604
Liabilities				
Undistributed Assets	\$42,905	\$64,008	\$53,309	\$53,604
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$327,617	\$1,026,228	\$1,047,495	\$306,350
Intergovernmental Receivable	0	71,287	0	71,287
<i>Total Assets</i>	<u>\$327,617</u>	<u>\$1,097,515</u>	<u>\$1,047,495</u>	<u>\$377,637</u>
Liabilities				
Undistributed Assets	<u>\$327,617</u>	<u>\$1,097,515</u>	<u>\$1,047,495</u>	<u>\$377,637</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$908,968	\$908,968	\$0
Intergovernmental Receivable	77,521	78,019	77,521	78,019
<i>Total Assets</i>	<u>\$77,521</u>	<u>\$986,987</u>	<u>\$986,489</u>	<u>\$78,019</u>
Liabilities				
Intergovernmental Payable	<u>\$77,521</u>	<u>\$986,987</u>	<u>\$986,489</u>	<u>\$78,019</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Beginning Balance 12/31/05	Additions	Deductions	Ending Balance 12/31/06
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,630	\$405,082	\$356,557	\$65,155
Liabilities				
Undistributed Assets	\$16,630	\$405,082	\$356,557	\$65,155
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,345,374	\$205,541,794	\$205,472,705	\$1,414,463
Liabilities				
Undistributed Assets	\$1,345,374	\$205,541,794	\$205,472,705	\$1,414,463
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,174,498	\$518,841,214	\$516,832,450	\$17,183,262
Cash and Cash Equivalents in Segregated Accounts	2,575,709	4,327,353	3,703,163	3,199,899
Cash and Cash Equivalents with Fiscal Agents	8,704	0	8,704	0
Property Taxes Receivable	197,904,182	218,927,655	197,904,182	218,927,655
Accrued Interest Receivable	9,738	10,662	9,738	10,662
Special Assessments Receivable	7,891,024	8,973,644	7,891,024	8,973,644
Intergovernmental Receivable	13,020,353	12,060,907	13,020,353	12,060,907
<i>Total Assets</i>	<u>\$236,584,208</u>	<u>\$763,141,435</u>	<u>\$739,369,614</u>	<u>\$260,356,029</u>
Liabilities				
Intergovernmental Payable	\$14,531,892	\$77,242,404	\$78,011,394	\$13,762,902
Deposits Held and Due to Others	20,134	1,144,370	1,147,588	16,916
Payroll Withholdings	146,679	8,660,329	8,687,488	119,520
Undistributed Assets	221,885,503	676,094,332	651,523,144	246,456,691
<i>Total Liabilities</i>	<u>\$236,584,208</u>	<u>\$763,141,435</u>	<u>\$739,369,614</u>	<u>\$260,356,029</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$10,312,741	\$10,413,343	\$10,904,644	\$491,301
Sales Taxes	8,820,528	8,906,573	9,495,075	588,502
Property Transfer Taxes	861,095	869,495	926,947	57,452
Charges for Services	7,136,391	7,196,273	7,880,087	683,814
Licenses and Permits	10,239	10,339	11,022	683
Fines and Forfeitures	539,673	546,053	589,686	43,633
Intergovernmental	4,609,194	4,661,471	5,216,203	554,732
Interest	2,681,412	2,715,607	2,949,481	233,874
Rentals	220,497	222,648	237,359	14,711
Other	1,498,155	1,519,311	1,422,125	(97,186)
<i>Total Revenues</i>	<u>36,689,925</u>	<u>37,061,113</u>	<u>39,632,629</u>	<u>2,571,516</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	656,201	664,524	643,629	20,895
Materials and Supplies	11,016	11,116	8,265	2,851
Contractual Services	361,246	367,141	354,906	12,235
Capital Outlay	146,911	148,678	141,812	6,866
Other	719,466	720,556	515,675	204,881
Total Commissioners Office	<u>1,894,840</u>	<u>1,912,015</u>	<u>1,664,287</u>	<u>247,728</u>
Printing Services				
Personal Services	47,399	48,000	45,156	2,844
Materials and Supplies	37,313	37,781	37,686	95
Contractual Services	2,765	2,800	1,383	1,417
Capital Outlay	1,481	1,500	1,457	43
Total Printing Services	<u>88,958</u>	<u>90,081</u>	<u>85,682</u>	<u>4,399</u>
Microfilming Services				
Materials and Supplies	16,712	16,900	16,108	792
Contractual Services	8,394	8,500	3,693	4,807
Other	6,685	6,770	1,766	5,004
Total Microfilming Services	<u>31,791</u>	<u>32,170</u>	<u>21,567</u>	<u>10,603</u>
Auditor - General				
Personal Services	522,636	529,265	529,242	23
Materials and Supplies	10,096	10,190	8,464	1,726
Contractual Services	43,194	43,628	37,658	5,970
Capital Outlay	11,202	11,287	10,544	743
Other	4,344	4,388	3,490	898
Total Auditor - General	<u>\$591,472</u>	<u>\$598,758</u>	<u>\$589,398</u>	<u>\$9,360</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$60,955	\$61,688	\$56,900	\$4,788
Other	153,059	155,000	147,974	7,026
Total Auditor - Real	214,014	216,688	204,874	11,814
Auditor - Sealer				
Personal Services	28,049	28,405	28,405	0
Materials and Supplies	1,619	1,640	1,640	0
Contractual Services	900	935	896	39
Capital Outlay	587	591	417	174
Total Auditor - Sealer	31,155	31,571	31,358	213
Auditor - Personal Property				
Personal Services	525,831	532,500	473,645	58,855
Materials and Supplies	92,408	93,159	55,545	37,614
Contractual Services	543,279	549,855	367,989	181,866
Capital Outlay	499,360	502,804	384,512	118,292
Other	10,543	10,637	625	10,012
Total Auditor - Personal Property	1,671,421	1,688,955	1,282,316	406,639
Treasurer				
Personal Services	266,964	270,350	270,342	8
Materials and Supplies	5,391	5,458	5,457	1
Contractual Services	68,807	69,583	64,166	5,417
Capital Outlay	6,434	6,502	6,149	353
Other	3,129	3,169	3,100	69
Total Treasurer	350,725	355,062	349,214	5,848
Prosecuting Attorney				
Personal Services	1,084,416	1,098,170	934,154	164,016
Materials and Supplies	4,437	4,487	4,414	73
Contractual Services	32,266	32,598	24,300	8,298
Capital Outlay	5,949	6,024	6,000	24
Other	57,955	58,679	57,979	700
Total Prosecuting Attorney	1,185,023	1,199,958	1,026,847	173,111
Budget Commission				
Materials and Supplies	642	650	400	250
Contractual Services	158	160	0	160
Total Budget Commission	800	810	400	410
Board of Education				
Capital Outlay	\$30,806	\$46,500	\$31,000	\$15,500

(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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of Revision				
Materials and Supplies	\$2,032	\$2,058	\$2,049	\$9
Other	1,187	1,202	1,201	1
Total Board of Revision	3,219	3,260	3,250	10
Bureau of Inspection (Audit Cost)				
Contractual Services	88,478	89,568	82,844	6,724
Planning Services				
Personal Services	276,365	279,870	265,878	13,992
Materials and Supplies	4,925	4,981	4,023	958
Contractual Services	13,655	13,312	11,806	1,506
Capital Outlay	5,387	5,445	5,201	244
Other	22,792	23,074	14,948	8,126
Total Planning Services	323,124	326,682	301,856	24,826
Data Processing Board				
Materials and Supplies	32,051	32,312	23,279	9,033
Contractual Services	46,459	46,905	23,439	23,466
Other	33,810	34,124	11,436	22,688
Total Data Processing Board	112,320	113,341	58,154	55,187
Board of Elections				
Personal Services	518,521	525,046	510,570	14,476
Materials and Supplies	131,227	132,650	130,665	1,985
Contractual Services	268,550	271,406	258,577	12,829
Capital Outlay	24,300	24,500	19,221	5,279
Other	3,502	3,540	3,357	183
Total Board of Elections	946,100	957,142	922,390	34,752
Building and Grounds				
Personal Services	482,114	488,229	462,521	25,708
Materials and Supplies	103,013	104,265	104,201	64
Contractual Services	1,724,256	1,745,519	1,716,088	29,431
Capital Outlay	5,272	5,335	4,380	955
Other	10,149	10,274	8,274	2,000
Total Building and Grounds	2,324,804	2,353,622	2,295,464	58,158
Garage Services				
Materials and Supplies	20,241	20,641	20,328	313
Contractual Services	504,848	511,173	488,773	22,400
Other	8,802	8,898	5,000	3,898
Total Garage Services	\$533,891	\$540,712	\$514,101	\$26,611

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Center				
Personal Services	\$53,231	\$53,906	\$51,522	\$2,384
Materials and Supplies	11,014	11,139	10,409	730
Contractual Services	9,089	9,182	9,182	0
Capital Outlay	11,162	11,208	11,147	61
Other	1,299	1,312	1,000	312
Total Community Center	85,795	86,747	83,260	3,487
Recorder				
Personal Services	292,495	296,205	283,542	12,663
Materials and Supplies	15,403	15,578	12,572	3,006
Contractual Services	20,034	20,251	13,628	6,623
Capital Outlay	6,912	7,000	1,165	5,835
Other	6,024	6,100	3,154	2,946
Total Recorder	340,868	345,134	314,061	31,073
Total General Government - Legislative and Executive	10,849,604	10,988,776	9,862,323	1,126,453
General Government - Judicial				
Court of Appeals				
Contractual Services	19,750	20,000	17,807	2,193
Other	71,815	72,726	72,726	0
Total Court of Appeals	91,565	92,726	90,533	2,193
NOACA				
Other	49,374	50,000	47,205	2,795
Common Pleas Court				
Personal Services	1,076,420	1,090,073	1,074,783	15,290
Materials and Supplies	26,425	26,658	15,783	10,875
Contractual Services	666,852	659,513	614,388	45,125
Capital Outlay	41,597	41,946	28,159	13,787
Other	19,469	19,661	15,575	4,086
Total Common Pleas Court	1,830,763	1,837,851	1,748,688	89,163
Jury Commission				
Personal Services	217,442	220,200	211,587	8,613
Materials and Supplies	3,629	3,675	3,675	0
Contractual Services	19,085	19,325	19,325	0
Capital Outlay	3,585	3,630	3,630	0
Other	2,160	2,187	2,187	0
Total Jury Commission	245,901	249,017	240,404	8,613
Law Library				
Personal Services	\$3,955	\$4,005	\$4,000	\$5

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	\$600,449	\$608,065	\$605,584	\$2,481
Materials and Supplies	10,862	11,000	11,000	0
Contractual Services	300,456	304,167	295,231	8,936
Capital Outlay	11,618	11,681	11,500	181
Other	7,718	7,806	5,117	2,689
Total Juvenile Court	931,103	942,719	928,432	14,287
Probate Court				
Personal Services	334,744	338,990	324,819	14,171
Materials and Supplies	7,518	7,612	7,585	27
Contractual Services	21,795	22,028	18,855	3,173
Capital Outlay	3,310	3,333	1,800	1,533
Other	5,660	5,723	5,588	135
Total Probate Court	373,027	377,686	358,647	19,039
Clerk of Courts				
Personal Services	1,323,336	1,340,120	1,338,227	1,893
Materials and Supplies	67,988	68,793	61,930	6,863
Contractual Services	210,795	213,174	156,979	56,195
Capital Outlay	11,692	11,830	6,092	5,738
Other	65,757	66,544	47,535	19,009
Total Clerk of Courts	1,679,568	1,700,461	1,610,763	89,698
Wadsworth Municipal Court				
Personal Services	119,727	120,960	104,605	16,355
Contractual Services	62,686	63,479	62,860	619
Total Wadsworth Municipal Court	182,413	184,439	167,465	16,974
Medina Municipal Court				
Personal Services	243,906	246,035	232,362	13,673
Contractual Services	141,604	142,865	125,392	17,473
Total Medina Municipal Court	385,510	388,900	357,754	31,146
Total General Government - Judicial	5,773,179	5,827,804	5,553,891	273,913
Public Safety				
Adult Probation				
Personal Services	489,289	495,495	492,026	3,469
Materials and Supplies	13,974	14,143	8,957	5,186
Contractual Services	157,007	158,829	101,983	56,846
Capital Outlay	13,397	13,547	12,000	1,547
Other	34,989	35,345	16,912	18,433
Total Adult Probation	\$708,656	\$717,359	\$631,878	\$85,481

(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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$971,987	\$984,315	\$978,383	\$5,932
Materials and Supplies	34,067	34,424	30,930	3,494
Contractual Services	231,658	234,407	226,793	7,614
Capital Outlay	6,735	6,808	6,800	8
Other	130,628	131,974	80,817	51,157
Total Juvenile Detention Home	1,375,075	1,391,928	1,323,723	68,205
Coroner				
Personal Services	98,046	99,290	99,026	264
Contractual Services	127,981	129,218	117,979	11,239
Other	3,041	3,069	2,262	807
Total Coroner	229,068	231,577	219,267	12,310
Sheriff				
Personal Services	8,309,092	8,414,479	8,367,671	46,808
Materials and Supplies	109,984	111,282	108,564	2,718
Contractual Services	1,532,241	1,552,933	1,526,727	26,206
Capital Outlay	377,198	381,882	381,882	0
Other	91,919	93,012	67,388	25,624
Total Sheriff	10,420,434	10,553,588	10,452,232	101,356
Building Regulations				
Personal Services	667,583	676,050	633,854	42,196
Materials and Supplies	8,656	8,745	8,105	640
Contractual Services	90,488	91,788	87,147	4,641
Capital Outlay	8,788	8,896	8,788	108
Other	19,727	19,958	19,005	953
Total Building Regulations	795,242	805,437	756,899	48,538
Total Public Safety	13,528,475	13,699,889	13,383,999	315,890
Public Works				
County Engineer Office				
Personal Services	352,529	357,000	357,000	0
Health				
Health Programs				
Materials and Supplies	3,478	3,509	816	2,693
Contractual Services	9,842	14,763	268	14,495
Total Health	\$13,320	\$18,272	\$1,084	\$17,188

(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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$668,913	\$677,387	\$677,387	\$0
Materials and Supplies	122,395	123,909	123,805	104
Contractual Services	85,671	86,781	86,781	0
Capital Outlay	1,347	1,358	843	515
Other	28,428	28,781	6,643	22,138
Total County Home	906,754	918,216	895,459	22,757
Soldiers Relief				
Personal Services	286,368	290,000	204,340	85,660
Materials and Supplies	11,157	11,232	5,487	5,745
Contractual Services	793,503	802,683	524,881	277,802
Capital Outlay	45,392	45,705	18,750	26,955
Other	49,288	49,763	21,816	27,947
Total Soldiers Relief	1,185,708	1,199,383	775,274	424,109
Human Service Center				
Personal Services	35,260	35,707	35,511	196
Materials and Supplies	550	556	375	181
Contractual Services	86,859	87,844	80,139	7,705
Other	50	50	0	50
Total Human Service Center	122,719	124,157	116,025	8,132
Total Human Services	2,215,181	2,241,756	1,786,758	454,998
Economic Development and Assistance				
Economic Development				
Contractual Services	29,624	30,000	30,000	0
Other	59,249	60,000	60,000	0
Total Economic Development and Assistance	88,873	90,000	90,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	3,799,756	3,847,928	3,828,908	19,020
PERS - County Share	3,063,319	3,102,172	3,078,988	23,184
Unemployment	18,401	18,634	16,722	1,912
Total Employee Fringe Benefits	\$6,881,476	\$6,968,734	\$6,924,618	\$44,116

(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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	395,289	401,572	398,685	2,887
Historical Society				
Grants in Aid	19,750	20,000	20,000	0
Total Intergovernmental	415,039	421,572	418,685	2,887
<i>Total Expenditures</i>	40,117,676	40,613,803	38,378,358	2,235,445
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,427,751)	(3,552,690)	1,254,271	4,806,961
Other Financing Sources (Uses)				
Sale of Capital Assets	28,625	28,904	30,814	1,910
Transfers Out	(2,422,257)	(2,468,631)	(2,453,242)	15,389
<i>Total Other Financing Sources (Uses)</i>	(2,393,632)	(2,439,727)	(2,422,428)	17,299
<i>Net Change in Fund Balance</i>	(5,821,383)	(5,992,417)	(1,168,157)	4,824,260
<i>Fund Balance Beginning of Year</i>	9,168,551	9,168,551	9,168,551	0
<i>Prior Year Encumbrances Appropriated</i>	1,240,008	1,240,008	1,240,008	0
<i>Fund Balance End of Year</i>	<u>\$4,587,176</u>	<u>\$4,416,142</u>	<u>\$9,240,402</u>	<u>\$4,824,260</u>

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$10,022,689	\$10,092,027	\$11,070,906	\$978,879
Charges for Services	1,337,569	1,346,822	1,477,457	130,635
Intergovernmental	4,882,980	4,916,761	5,393,663	476,902
Interest	3,239	3,261	3,577	316
Donations	9,919	9,988	10,957	969
Other	18,643	18,772	20,593	1,821
<i>Total Revenues</i>	<u>16,275,039</u>	<u>16,387,631</u>	<u>17,977,153</u>	<u>1,589,522</u>
Expenditures				
Current:				
Health				
Program for MRDD				
Personal Services	9,754,828	9,900,066	9,251,820	648,246
Materials and Supplies	527,738	533,204	406,304	126,900
Contractual Services	5,075,431	5,114,350	4,140,427	973,923
Capital Outlay	323,307	326,721	280,468	46,253
Other	193,099	195,433	81,012	114,421
Total Health	<u>15,874,403</u>	<u>16,069,774</u>	<u>14,160,031</u>	<u>1,909,743</u>
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	2,355,429	2,383,899	1,903,865	480,034
PERS - County Share	1,189,990	1,204,374	1,108,040	96,334
Unemployment	14,821	15,000	1,107	13,893
Total Employee Fringe Benefits	<u>3,560,240</u>	<u>3,603,273</u>	<u>3,013,012</u>	<u>590,261</u>
<i>Total Expenditures</i>	<u>19,434,643</u>	<u>19,673,047</u>	<u>17,173,043</u>	<u>2,500,004</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,159,604)</u>	<u>(3,285,416)</u>	<u>804,110</u>	<u>4,089,526</u>
Other Financing Uses				
Transfers Out	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(3,309,604)</u>	<u>(3,435,416)</u>	<u>654,110</u>	<u>4,089,526</u>
<i>Fund Balance Beginning of Year</i>	<u>11,056,809</u>	<u>11,056,809</u>	<u>11,056,809</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>678,607</u>	<u>678,607</u>	<u>678,607</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,425,812</u></u>	<u><u>\$8,300,000</u></u>	<u><u>\$12,389,526</u></u>	<u><u>\$4,089,526</u></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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,236,350	\$7,090,071	\$7,107,061	\$16,990
Rentals	107,169	121,247	121,548	301
Other	172,098	177,454	178,815	1,361
<i>Total Revenues</i>	<u>6,515,617</u>	<u>7,388,772</u>	<u>7,407,424</u>	<u>18,652</u>
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	349,153	349,153	280,928	68,225
Materials and Supplies	12,100	12,100	9,695	2,405
Contractual Services	6,833,180	8,137,325	7,461,611	675,714
Capital Outlay	67,501	267,501	37,727	229,774
Other	39,635	39,635	33,199	6,436
Total Health	<u>7,301,569</u>	<u>8,805,714</u>	<u>7,823,160</u>	<u>982,554</u>
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	57,939	57,939	43,394	14,545
PERS - County Share	51,633	51,633	47,062	4,571
Unemployment	10	10	0	10
Total Employee Fringe Benefits	<u>109,582</u>	<u>109,582</u>	<u>90,456</u>	<u>19,126</u>
<i>Total Expenditures</i>	<u>7,411,151</u>	<u>8,915,296</u>	<u>7,913,616</u>	<u>1,001,680</u>
<i>Excess of Revenues Under Expenditures</i>	(895,534)	(1,526,524)	(506,192)	1,020,332
Other Financing Sources				
Transfers In	131,326	131,326	131,326	0
<i>Net Change in Fund Balance</i>	(764,208)	(1,395,198)	(374,866)	1,020,332
<i>Fund Balance Beginning of Year</i>	2,459,641	2,459,641	2,459,641	0
<i>Prior Year Encumbrances Appropriated</i>	914,208	914,208	914,208	0
<i>Fund Balance End of Year</i>	<u>\$2,609,641</u>	<u>\$1,978,651</u>	<u>\$2,998,983</u>	<u>\$1,020,332</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$11,349,736	\$11,704,050	\$11,094,784	(\$609,266)
Donations	1,344	1,385	1,315	(70)
Other	265,442	285,279	356,908	71,629
<i>Total Revenues</i>	<u>11,616,522</u>	<u>11,990,714</u>	<u>11,453,007</u>	<u>(537,707)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	3,446,623	3,559,471	3,506,355	53,116
Materials and Supplies	138,747	142,678	113,920	28,758
Contractual Services	7,445,958	7,669,422	7,180,295	489,127
Capital Outlay	157,088	161,805	141,496	20,309
Other	127,031	130,106	78,277	51,829
Total Public Assistance	<u>11,315,447</u>	<u>11,663,482</u>	<u>11,020,343</u>	<u>643,139</u>
Social Services				
Other	11,232	11,600	4,596	7,004
Total Human Services	<u>11,326,679</u>	<u>11,675,082</u>	<u>11,024,939</u>	<u>650,143</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	694,175	716,903	697,407	19,496
PERS - County Share	468,314	483,647	479,384	4,263
Unemployment	2,688	2,776	0	2,776
Total Employee Fringe Benefits	<u>1,165,177</u>	<u>1,203,326</u>	<u>1,176,791</u>	<u>26,535</u>
<i>Total Expenditures</i>	<u>12,491,856</u>	<u>12,878,408</u>	<u>12,201,730</u>	<u>676,678</u>
<i>Excess of Revenues Under Expenditures</i>	(875,334)	(887,694)	(748,723)	138,971
Other Financing Sources				
Transfers In	710,515	710,515	604,774	(105,741)
<i>Net Change in Fund Balance</i>	(164,819)	(177,179)	(143,949)	33,230
<i>Fund Balance (Deficit) Beginning of Year</i>	(60,519)	(60,519)	(60,519)	0
<i>Prior Year Encumbrances Appropriated</i>	685,712	685,712	685,712	0
<i>Fund Balance End of Year</i>	<u>\$460,374</u>	<u>\$448,014</u>	<u>\$481,244</u>	<u>\$33,230</u>

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, 2006

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues				
Charges for Services	\$14,128,559	\$14,128,559	\$11,366,964	(\$2,761,595)
Tap In Fees	1,583,250	1,583,250	3,877,165	2,293,915
Special Assessments	12,103	12,103	12,369	266
Interest	530,568	530,568	524,107	(6,461)
Other	381,784	381,784	365,647	(16,137)
OWDA Loan Proceeds	281,121	281,121	281,121	0
<i>Total Revenues</i>	<u>16,917,385</u>	<u>16,917,385</u>	<u>16,427,373</u>	<u>(490,012)</u>
Expenses				
Personal Services	6,209,284	6,209,284	6,168,397	40,887
Contractual Services	6,550,985	6,550,965	4,048,582	2,502,383
Materials and Supplies	1,476,479	1,476,479	1,358,131	118,348
Capital Outlay	881,121	881,121	280,005	601,116
Other	1,151,234	1,151,234	282,780	868,454
Debt Service:				
Principal	3,200,000	3,200,000	2,864,468	335,532
Interest and Fiscal Charges	2,242,000	2,242,000	1,848,393	393,607
<i>Total Expenses</i>	<u>21,711,103</u>	<u>21,711,083</u>	<u>16,850,756</u>	<u>4,860,327</u>
<i>Excess of Revenues Under Expenses</i>	(4,793,718)	(4,793,698)	(423,383)	4,370,315
Transfers Out	(54,883)	(54,883)	0	54,883
<i>Net Change in Fund Equity</i>	(4,848,601)	(4,848,581)	(423,383)	4,425,198
<i>Fund Equity Beginning of Year</i>	12,086,789	12,086,789	12,086,789	0
Prior Year Encumbrances Appropriated	405,188	405,188	405,188	0
<i>Fund Equity End of Year</i>	<u>\$7,643,376</u>	<u>\$7,643,396</u>	<u>\$12,068,594</u>	<u>\$4,425,198</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$6,389,311	\$6,389,311	\$5,402,801	(\$986,510)
Tap In Fees	1,322,374	1,322,374	1,393,484	71,110
Interest	146,161	146,161	144,116	(2,045)
Other	1,269,320	1,269,320	1,082,219	(187,101)
OWDA Loan Proceeds	5,489,111	5,489,111	5,489,111	0
<i>Total Revenues</i>	<u>14,616,277</u>	<u>14,616,277</u>	<u>13,511,731</u>	<u>(1,104,546)</u>
Expenses				
Personal Services	1,551,000	1,551,000	1,519,114	31,886
Contractual Services	2,824,371	2,824,371	2,097,000	727,371
Materials and Supplies	941,040	1,084,215	1,074,435	9,780
Capital Outlay	5,914,111	5,770,936	5,633,679	137,257
Other	1,189,469	1,189,469	668,943	520,526
Debt Service:				
Principal Retirement	2,200,000	2,200,000	1,799,890	400,110
Interest and Fiscal Charges	2,300,000	2,300,000	1,897,749	402,251
<i>Total Expenses</i>	<u>16,919,991</u>	<u>16,919,991</u>	<u>14,690,810</u>	<u>2,229,181</u>
<i>Excess of Revenues Under Expenses</i>	(2,303,714)	(2,303,714)	(1,179,079)	1,124,635
Transfers In	875,363	875,363	0	(875,363)
Transfers Out	(1,544,407)	(1,544,407)	0	1,544,407
<i>Net Change in Fund Equity</i>	(2,972,758)	(2,972,758)	(1,179,079)	1,793,679
<i>Fund Equity Beginning of Year</i>	3,064,436	3,064,436	3,064,436	0
Prior Year Encumbrances Appropriated	212,287	212,287	212,287	0
<i>Fund Equity End of Year</i>	<u>\$303,965</u>	<u>\$303,965</u>	<u>\$2,097,644</u>	<u>\$1,793,679</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, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues				
Charges for Services	\$7,925,076	\$7,941,535	\$7,336,538	(\$604,997)
Interest	151,786	151,929	146,680	(5,249)
Operating Grants	25,493	25,544	23,655	(1,889)
Other	17,087	17,234	11,814	(5,420)
<i>Total Revenues</i>	<u>8,119,442</u>	<u>8,136,242</u>	<u>7,518,687</u>	<u>(617,555)</u>
Expenses				
Personal Services	223,200	223,200	218,622	4,578
Contractual Services	7,531,401	7,531,401	6,877,341	654,060
Materials and Supplies	38,523	38,523	19,370	19,153
Capital Outlay	372,500	372,500	24,440	348,060
Other	272,561	272,561	112,620	159,941
Debt Service:				
Principal Retirement	589,000	589,000	588,835	165
Interest and Fiscal Charges	323,000	323,000	321,324	1,676
<i>Total Expenses</i>	<u>9,350,185</u>	<u>9,350,185</u>	<u>8,162,552</u>	<u>1,187,633</u>
<i>Excess of Revenues Under Expenses</i>	(1,230,743)	(1,213,943)	(643,865)	570,078
Transfers In	1,500,532	1,500,532	0	(1,500,532)
Transfers Out	(934,851)	(934,851)	0	934,851
<i>Net Change in Fund Equity</i>	(665,062)	(648,262)	(643,865)	4,397
<i>Fund Equity Beginning of Year</i>	1,315,225	1,315,225	1,315,225	0
Prior Year Encumbrances Appropriated	629,036	629,036	629,036	0
<i>Fund Equity End of Year</i>	<u>\$1,279,199</u>	<u>\$1,295,999</u>	<u>\$1,300,396</u>	<u>\$4,397</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$356,380	\$356,380	\$318,139	(\$38,241)
Fines and Forfeitures	71,331	71,331	67,260	(4,071)
Intergovernmental	7,901,585	7,901,585	7,450,668	(450,917)
Interest	203,240	203,240	191,642	(11,598)
Other	508,533	508,533	493,815	(14,718)
<i>Total Revenues</i>	<u>9,041,069</u>	<u>9,041,069</u>	<u>8,521,524</u>	<u>(519,545)</u>
Expenditures				
Current:				
Public Works				
Engineer - Administration				
Personal Services	1,003,000	1,003,000	969,859	33,141
Materials and Supplies	50,875	50,875	30,622	20,253
Contractual Services	56,899	56,899	27,735	29,164
Capital Outlay	50,582	50,582	29,992	20,590
Other	5,244	5,244	1,010	4,234
Total Engineer - Administration	<u>1,166,600</u>	<u>1,166,600</u>	<u>1,059,218</u>	<u>107,382</u>
Engineer - Road				
Personal Services	1,650,000	1,650,000	1,508,123	141,877
Materials and Supplies	1,652,699	1,652,699	1,322,735	329,964
Contractual Services	4,811,910	4,811,910	3,197,952	1,613,958
Capital Outlay	1,027,054	1,027,054	469,945	557,109
Other	103,383	103,383	42,870	60,513
Total Engineer - Road	<u>9,245,046</u>	<u>9,245,046</u>	<u>6,541,625</u>	<u>2,703,421</u>
Engineer - Bridges and Culverts				
Personal Services	420,000	420,000	415,740	4,260
Materials and Supplies	243,284	243,284	188,073	55,211
Contractual Services	511,349	433,053	342,174	90,879
Capital Outlay	72,565	72,565	44,500	28,065
Other	5,180	5,180	126	5,054
Total Engineer - Bridges and Culverts	<u>1,252,378</u>	<u>1,174,082</u>	<u>990,613</u>	<u>183,469</u>
Total Public Works	<u>\$11,664,024</u>	<u>\$11,585,728</u>	<u>\$8,591,456</u>	<u>\$2,994,272</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Employee Fringe Benefits				
Engineer - Administration				
Fringe Benefits	\$262,100	\$262,100	\$169,366	\$92,734
PERS - County Share	140,000	140,000	132,821	7,179
Total Engineer - Administration	402,100	402,100	302,187	99,913
Engineer - Road				
Fringe Benefits	420,000	420,000	392,769	27,231
PERS - County Share	226,000	226,000	201,902	24,098
Unemployment	5,500	5,500	0	5,500
Total Engineer - Road	651,500	651,500	594,671	56,829
Engineer - Bridges and Culverts				
Fringe Benefits	9,200	9,200	8,039	1,161
PERS - County Share	63,000	63,000	56,942	6,058
Total Engineer - Bridges and Culverts	72,200	72,200	64,981	7,219
Total Employee Fringe Benefits	1,125,800	1,125,800	961,839	163,961
Debt Service:				
Principal Retirement	0	78,296	78,296	0
<i>Total Expenditures</i>	12,789,824	12,789,824	9,631,591	3,158,233
<i>Excess of Revenues Under Expenditures</i>	(3,748,755)	(3,748,755)	(1,110,067)	2,638,688
Other Financing Uses				
Transfers Out	(499,180)	(499,180)	(480,470)	18,710
<i>Net Change in Fund Balance</i>	(4,247,935)	(4,247,935)	(1,590,537)	2,657,398
<i>Fund Balance Beginning of Year</i>	2,547,878	2,547,878	2,547,878	0
<i>Prior Year Encumbrances Appropriated</i>	1,700,116	1,700,116	1,700,116	0
<i>Fund Balance End of Year</i>	\$59	\$59	\$2,657,457	\$2,657,398

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$625,677	\$625,677	\$554,095	(\$71,582)
Intergovernmental	2,247,702	2,247,702	1,990,549	(257,153)
Other	2,646	2,646	2,343	(303)
<i>Total Revenues</i>	<u>2,876,025</u>	<u>2,876,025</u>	<u>2,546,987</u>	<u>(329,038)</u>
Expenditures				
Current:				
General Government - Judicial				
Child Support Enforcement				
Personal Services	1,353,151	1,353,151	1,225,011	128,140
Materials and Supplies	52,528	52,528	41,658	10,870
Contractual Services	1,275,109	1,275,109	796,088	479,021
Capital Outlay	72,318	72,318	65,013	7,305
Other	150,200	150,200	124,215	25,985
Total General Government - Judicial	<u>2,903,306</u>	<u>2,903,306</u>	<u>2,251,985</u>	<u>651,321</u>
Employee Fringe Benefits				
Child Support Enforcement				
Fringe Benefits	249,807	249,807	213,178	36,629
PERS - County Share	185,382	185,382	167,555	17,827
Total Employee Fringe Benefits	<u>435,189</u>	<u>435,189</u>	<u>380,733</u>	<u>54,456</u>
<i>Total Expenditures</i>	<u>3,338,495</u>	<u>3,338,495</u>	<u>2,632,718</u>	<u>705,777</u>
<i>Net Change in Fund Balance</i>	(462,470)	(462,470)	(85,731)	376,739
<i>Fund Balance Beginning of Year</i>	641,519	641,519	641,519	0
<i>Prior Year Encumbrances Appropriated</i>	<u>10,388</u>	<u>10,388</u>	<u>10,388</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$189,437</u>	<u>\$189,437</u>	<u>\$566,176</u>	<u>\$376,739</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$2,296,575	\$2,359,804	\$1,103,109	(\$1,256,695)
Other	330,958	332,729	297,535	(35,194)
<i>Total Revenues</i>	<u>2,627,533</u>	<u>2,692,533</u>	<u>1,400,644</u>	<u>(1,291,889)</u>
Expenditures				
Current:				
Human Services				
Children Services Board				
Contractual Services	2,352,858	2,393,440	1,984,256	409,184
Other	80,666	81,666	68,544	13,122
<i>Total Expenditures</i>	<u>2,433,524</u>	<u>2,475,106</u>	<u>2,052,800</u>	<u>422,306</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>194,009</u>	<u>217,427</u>	<u>(652,156)</u>	<u>(869,583)</u>
Other Financing Sources (Uses)				
Transfers In	715,000	715,000	715,000	0
Transfers Out	(762,810)	(762,810)	0	762,810
<i>Total Other Financing Sources (Uses)</i>	<u>(47,810)</u>	<u>(47,810)</u>	<u>715,000</u>	<u>762,810</u>
<i>Net Change in Fund Balance</i>	146,199	169,617	62,844	(106,773)
<i>Fund Balance (Deficit) Beginning of Year</i>	(369,977)	(369,977)	(369,977)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>457,416</u>	<u>457,416</u>	<u>457,416</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$233,638</u>	<u>\$257,056</u>	<u>\$150,283</u>	<u>(\$106,773)</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$833,998	\$834,117	\$367,966	(\$466,151)
Expenditures				
Current:				
Economic Development and Assistance				
Community Development Program				
Personal Services	31,624	31,624	24,753	6,871
Contractual Services	288,102	288,102	101,674	186,428
Capital Outlay	463,254	463,373	358,482	104,891
Other	15,995	15,995	10,041	5,954
Total Economic Development and Assistance	798,975	799,094	494,950	304,144
Employee Fringe Benefits				
Community Development Program				
Fringe Benefits	10,296	10,296	7,617	2,679
PERS - County Share	4,613	4,613	3,849	764
Total Employee Fringe Benefits	14,909	14,909	11,466	3,443
<i>Total Expenditures</i>	813,884	814,003	506,416	307,587
<i>Net Change in Fund Balance</i>	20,114	20,114	(138,450)	(158,564)
<i>Fund Balance (Deficit) Beginning of Year</i>	(71,319)	(71,319)	(71,319)	0
<i>Prior Year Encumbrances Appropriated</i>	46,024	46,024	46,024	0
<i>Fund Balance (Deficit) End of Year</i>	(\$5,181)	(\$5,181)	(\$163,745)	(\$158,564)

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$336,369	\$336,369	\$224,036	(\$112,333)
Expenditures				
Current:				
Public Safety				
Community Safety Awareness				
Personal Services	128,504	128,504	85,505	42,999
Contractual Services	57,371	57,371	37,482	19,889
Other	145,620	145,620	84,948	60,672
Total Public Safety	331,495	331,495	207,935	123,560
Employee Fringe Benefits				
Community Safety Awareness				
Fringe Benefits	15,120	15,120	9,876	5,244
PERS - County Share	17,627	17,627	11,650	5,977
Total Employee Fringe Benefits	32,747	32,747	21,526	11,221
<i>Total Expenditures</i>	364,242	364,242	229,461	134,781
<i>Net Change in Fund Balance</i>	(27,873)	(27,873)	(5,425)	22,448
<i>Fund Balance Beginning of Year</i>	4,873	4,873	4,873	0
<i>Prior Year Encumbrances Appropriated</i>	23,000	23,000	23,000	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$22,448	\$22,448

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$270,608	\$270,608	\$259,451	(\$11,157)
Expenditures				
Current:				
General Government - Legislative and Executive				
Recorder's Computer				
Personal Services	50,000	50,000	32,569	17,431
Capital Outlay	52,468	52,468	10,891	41,577
Other	90,171	90,171	58,471	31,700
Total General Government - Legislative and Executive	192,639	192,639	101,931	90,708
General Government - Judicial				
Clerk of Courts				
Personal Services	15,080	15,080	14,285	795
Capital Outlay	33,665	33,665	18,000	15,665
Other	34,410	34,410	24,114	10,296
Total Clerk of Courts	83,155	83,155	56,399	26,756
Juvenile Court				
Capital Outlay	25,105	25,105	24,999	106
Other	15,291	15,291	15,001	290
Total Juvenile Court	40,396	40,396	40,000	396
Probate Court				
Capital Outlay	20,226	20,226	20,226	0
Other	15,291	15,291	15,001	290
Total Probate Court	35,517	35,517	35,227	290
Total General Government - Judicial	159,068	159,068	131,626	27,442
Employee Fringe Benefits				
Record's Computer				
Fringe Benefits	4,458	4,458	809	3,649
PERS - County Share	6,850	6,850	4,460	2,390
Total Record's Computer	11,308	11,308	5,269	6,039
Clerk of Courts				
Fringe Benefits	3,130	3,130	3,064	66
PERS - County Share	2,125	2,125	1,956	169
Total Clerk of Courts	5,255	5,255	5,020	235
<i>Total Expenditures</i>	368,270	368,270	243,846	124,424
<i>Net Change in Fund Balance</i>	(97,662)	(97,662)	15,605	113,267
<i>Fund Balance Beginning of Year</i>	233,787	233,787	233,787	0
<i>Prior Year Encumbrances Appropriated</i>	43,627	43,627	43,627	0
<i>Fund Balance End of Year</i>	\$179,752	\$179,752	\$293,019	\$113,267

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$744,144	\$744,144	\$731,081	(\$13,063)
Intergovernmental	79,173	79,173	77,783	(1,390)
Donations	20,845	20,845	20,479	(366)
Other	1,998	1,998	1,963	(35)
<i>Total Revenues</i>	<u>846,160</u>	<u>846,160</u>	<u>831,306</u>	<u>(14,854)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
County History Project				
Contractual Services	796,937	796,937	749,729	47,208
Capital Outlay	57,012	57,012	35,104	21,908
Other	16,709	16,709	11,017	5,692
<i>Total Expenditures</i>	<u>870,658</u>	<u>870,658</u>	<u>795,850</u>	<u>74,808</u>
<i>Net Change in Fund Balance</i>	(24,498)	(24,498)	35,456	59,954
<i>Fund Balance Beginning of Year</i>	64,634	64,634	64,634	0
<i>Prior Year Encumbrances Appropriated</i>	<u>11,658</u>	<u>11,658</u>	<u>11,658</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,794</u></u>	<u><u>\$51,794</u></u>	<u><u>\$111,748</u></u>	<u><u>\$59,954</u></u>

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$38,111	\$38,111	\$16,362	(\$21,749)
Expenditures				
Current:				
Public Safety				
Courthouse Security				
Personal Services	105,776	105,776	90,665	15,111
Other	18,866	18,866	7,000	11,866
Total Public Safety	124,642	124,642	97,665	26,977
Employee Fringe Benefits				
Courthouse Security				
Fringe Benefits	2,840	2,840	2,242	598
PERS - County Share	15,750	15,750	13,253	2,497
Total Employee Fringe Benefits	18,590	18,590	15,495	3,095
<i>Total Expenditures</i>	143,232	143,232	113,160	30,072
<i>Excess of Revenues Under Expenditures</i>	(105,121)	(105,121)	(96,798)	8,323
Other Financing Sources				
Transfers In	91,945	91,945	91,945	0
<i>Net Change in Fund Balance</i>	(13,176)	(13,176)	(4,853)	8,323
<i>Fund Balance Beginning of Year</i>	13,120	13,120	13,120	0
<i>Prior Year Encumbrances Appropriated</i>	56	56	56	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$8,323	\$8,323

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Human Services				
Crippled Children				
Other	388,400	388,400	115,849	272,551
<i>Excess of Revenues Under Expenditures</i>	(388,400)	(388,400)	(115,849)	272,551
Other Financing Sources				
Transfers In	388,400	388,400	115,849	(272,551)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$2,249	\$2,249	\$426,748	\$424,499
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	56,073	74,756	67,356	7,400
<i>Net Change in Fund Balance</i>	(53,824)	(72,507)	359,392	431,899
<i>Fund Balance Beginning of Year</i>	2,251,533	2,251,533	2,251,533	0
<i>Prior Year Encumbrances Appropriated</i>	18,385	18,385	18,385	0
<i>Fund Balance End of Year</i>	<u>\$2,216,094</u>	<u>\$2,197,411</u>	<u>\$2,629,310</u>	<u>\$431,899</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$304,129	\$304,129	\$284,742	(\$19,387)
Fines and Forfeitures	21,360	21,360	19,998	(1,362)
Donations	32,216	32,216	30,162	(2,054)
Other	17,295	17,295	16,193	(1,102)
<i>Total Revenues</i>	<u>375,000</u>	<u>375,000</u>	<u>351,095</u>	<u>(23,905)</u>
Expenditures				
Current:				
Health				
Animal Control				
Personal Services	149,554	155,545	155,329	216
Materials and Supplies	21,721	22,676	22,228	448
Contractual Services	79,339	82,158	75,345	6,813
Capital Outlay	14,589	15,167	14,748	419
Other	5,478	5,728	5,110	618
Total Health	<u>270,681</u>	<u>281,274</u>	<u>272,760</u>	<u>8,514</u>
Employee Fringe Benefits				
Animal Control				
Fringe Benefits	43,157	44,885	41,787	3,098
PERS - County Share	19,436	20,215	19,153	1,062
Total Employee Fringe Benefits	<u>62,593</u>	<u>65,100</u>	<u>60,940</u>	<u>4,160</u>
<i>Total Expenditures</i>	<u>333,274</u>	<u>346,374</u>	<u>333,700</u>	<u>12,674</u>
<i>Net Change in Fund Balance</i>	41,726	28,626	17,395	(11,231)
<i>Fund Balance Beginning of Year</i>	76,515	76,515	76,515	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,229</u>	<u>6,229</u>	<u>6,229</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$124,470</u>	<u>\$111,370</u>	<u>\$100,139</u>	<u>(\$11,231)</u>

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$313,658	\$313,658	\$371,752	\$58,094
Other	0	0	4,780	4,780
<i>Total Revenues</i>	<u>313,658</u>	<u>313,658</u>	<u>376,532</u>	<u>62,874</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
DRETAC Treasurer				
Personal Services	125,600	125,600	117,331	8,269
Materials and Supplies	4,773	4,773	2,128	2,645
Contractual Services	29,935	29,935	26,598	3,337
Capital Outlay	53,610	53,610	3,594	50,016
Other	10,194	10,194	6,702	3,492
Total DRETAC Treasurer	<u>224,112</u>	<u>224,112</u>	<u>156,353</u>	<u>67,759</u>
DRETAC Prosecutor				
Personal Services	164,120	164,120	112,146	51,974
Materials and Supplies	6,927	6,927	6,500	427
Contractual Services	15,059	15,059	11,141	3,918
Capital Outlay	16,542	16,542	15,000	1,542
Other	34,953	34,953	24,625	10,328
Total DRETAC Prosecutor	<u>237,601</u>	<u>237,601</u>	<u>169,412</u>	<u>68,189</u>
Total General Government - Legislative and Executive	<u>461,713</u>	<u>461,713</u>	<u>325,765</u>	<u>135,948</u>
Employee Fringe Benefits				
DRETAC Treasurer				
Fringe Benefits	14,026	14,026	10,951	3,075
PERS - County Share	17,207	17,207	15,909	1,298
Total DRETAC Treasurer	<u>31,233</u>	<u>31,233</u>	<u>26,860</u>	<u>4,373</u>
DRETAC Prosecutor				
Fringe Benefits	19,445	19,445	11,687	7,758
PERS - County Share	22,485	22,485	15,330	7,155
Total DRETAC Prosecutor	<u>41,930</u>	<u>41,930</u>	<u>27,017</u>	<u>14,913</u>
Total Employee Fringe Benefits	<u>73,163</u>	<u>73,163</u>	<u>53,877</u>	<u>19,286</u>
<i>Total Expenditures</i>	<u>534,876</u>	<u>534,876</u>	<u>379,642</u>	<u>155,234</u>
<i>Net Change in Fund Balance</i>	(221,218)	(221,218)	(3,110)	218,108
<i>Fund Balance Beginning of Year</i>	371,211	371,211	371,211	0
<i>Prior Year Encumbrances Appropriated</i>	39,125	39,125	39,125	0
<i>Fund Balance End of Year</i>	<u>\$189,118</u>	<u>\$189,118</u>	<u>\$407,226</u>	<u>\$218,108</u>

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$1,092,033	\$1,486,882	\$1,249,949	(\$236,933)
Intergovernmental	952,382	1,290,736	1,084,550	(206,186)
Interest	2,512	2,512	2,512	0
Other	7,406	10,918	5,097	(5,821)
<i>Total Revenues</i>	<u>2,054,333</u>	<u>2,791,048</u>	<u>2,342,108</u>	<u>(448,940)</u>
Expenditures				
Current:				
Public Safety				
Drug Law Enforcement and Education				
Personal Services	757,689	808,227	536,831	271,396
Materials and Supplies	16,694	17,601	12,554	5,047
Contractual Services	1,621,100	1,717,872	1,643,875	73,997
Capital Outlay	3,573	3,801	3,315	486
Other	78,050	83,056	78,078	4,978
Total Public Safety	<u>2,477,106</u>	<u>2,630,557</u>	<u>2,274,653</u>	<u>355,904</u>
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	111,944	119,190	51,358	67,832
PERS - County Share	114,793	122,224	60,350	61,874
Unemployment	1,878	2,000	0	2,000
Total Employee Fringe Benefits	<u>228,615</u>	<u>243,414</u>	<u>111,708</u>	<u>131,706</u>
<i>Total Expenditures</i>	<u>2,705,721</u>	<u>2,873,971</u>	<u>2,386,361</u>	<u>487,610</u>
<i>Excess of Revenues Under Expenditures</i>	(651,388)	(82,923)	(44,253)	38,670
Other Financing Sources				
Transfers In	3,196	3,196	3,196	0
<i>Net Change in Fund Balance</i>	(648,192)	(79,727)	(41,057)	38,670
<i>Fund Balance Beginning of Year</i>	706,048	706,048	706,048	0
<i>Prior Year Encumbrances Appropriated</i>	<u>129,535</u>	<u>129,535</u>	<u>129,535</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$187,391</u>	<u>\$755,856</u>	<u>\$794,526</u>	<u>\$38,670</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government - Legislative and Executive				
Help America Vote				
Other	19,156	19,156	7,953	11,203
<i>Net Change in Fund Balance</i>	(19,156)	(19,156)	(7,953)	11,203
<i>Fund Balance Beginning of Year</i>	9,976	9,976	9,976	0
<i>Prior Year Encumbrances Appropriated</i>	9,180	9,180	9,180	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$11,203	\$11,203

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$25,000	\$25,000	\$19,210	(\$5,790)
Expenditures				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other	19,897	21,397	16,500	4,897
<i>Net Change in Fund Balance</i>	5,103	3,603	2,710	(893)
<i>Fund Balance Beginning of Year</i>	4,871	4,871	4,871	0
<i>Prior Year Encumbrances Appropriated</i>	26	26	26	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$8,500</u>	<u>\$7,607</u>	<u>(\$893)</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$58,376	\$58,376	\$40,000	(\$18,376)
Donations	10,000	10,000	3,364	(6,636)
<i>Total Revenues</i>	<u>68,376</u>	<u>68,376</u>	<u>43,364</u>	<u>(25,012)</u>
Expenditures				
Current:				
Public Safety				
Juvenile Detention Center Donation				
Contractual Services	70,000	70,000	58,333	11,667
Other	12,653	12,653	472	12,181
<i>Total Expenditures</i>	<u>82,653</u>	<u>82,653</u>	<u>58,805</u>	<u>23,848</u>
<i>Excess of Revenues Under Expenditures</i>	(14,277)	(14,277)	(15,441)	(1,164)
Other Financing Sources				
Transfers In	16,970	16,018	16,018	0
<i>Net Change in Fund Balance</i>	2,693	1,741	577	(1,164)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,822)	(1,822)	(1,822)	0
<i>Prior Year Encumbrances Appropriated</i>	9,207	9,207	9,207	0
<i>Fund Balance End of Year</i>	<u>\$10,078</u>	<u>\$9,126</u>	<u>\$7,962</u>	<u>(\$1,164)</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$50,000	\$50,000	\$39,333	(\$10,667)
Expenditures				
Current:				
Human Services				
Women's Shelter				
Contractual Services	67,053	67,053	62,509	4,544
<i>Net Change in Fund Balance</i>	(17,053)	(17,053)	(23,176)	(6,123)
<i>Fund Balance (Deficit) Beginning of Year</i>	(7,126)	(7,126)	(7,126)	0
<i>Prior Year Encumbrances Appropriated</i>	24,203	24,203	24,203	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$24</u>	<u>\$24</u>	<u>(\$6,099)</u>	<u>(\$6,123)</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$268,886	\$299,840	\$218,425	(\$81,415)
Donations	134,733	143,301	120,767	(22,534)
Other	146,182	155,477	131,028	(24,449)
<i>Total Revenues</i>	<u>549,801</u>	<u>598,618</u>	<u>470,220</u>	<u>(128,398)</u>
Expenditures				
Current:				
Human Services				
Title III-B				
Personal Services	110,590	121,403	118,676	2,727
Materials and Supplies	4,970	5,529	4,988	541
Contractual Services	92,225	100,100	98,063	2,037
Capital Outlay	1,501	1,648	1,648	0
Total Title III-B	<u>209,286</u>	<u>228,680</u>	<u>223,375</u>	<u>5,305</u>
Title III-C				
Personal Services	146,512	160,837	156,705	4,132
Materials and Supplies	868	953	953	0
Contractual Services	29,409	32,099	31,954	145
Capital Outlay	3,912	4,294	4,294	0
Total Title III-C	<u>180,701</u>	<u>198,183</u>	<u>193,906</u>	<u>4,277</u>
Donations				
Personal Services	13,223	14,516	13,234	1,282
Contractual Services	26,051	27,975	22,097	5,878
Capital Outlay	494	542	542	0
Other	24,348	26,611	23,458	3,153
Total Donations	<u>64,116</u>	<u>69,644</u>	<u>59,331</u>	<u>10,313</u>
Adult Protective Services				
Personal Services	49,706	54,566	35,654	18,912
Materials and Supplies	200	220	0	220
Contractual Services	5,644	6,196	4,122	2,074
Other	2,359	2,590	1,262	1,328
Total Adult Protective Services	<u>57,909</u>	<u>63,572</u>	<u>41,038</u>	<u>22,534</u>
Alcohol Dependency Network				
Personal Services	25,842	28,369	18,309	10,060
Materials and Supplies	123	132	0	132
Contractual Services	3,784	4,126	2,714	1,412
Total Alcohol Dependency Network	<u>29,749</u>	<u>32,627</u>	<u>21,023</u>	<u>11,604</u>
Home Delivered Meals				
Personal Services	14,570	15,995	7,439	8,556
Contractual Services	59,467	65,899	53,334	12,565
Total Home Delivered Meals	<u>\$74,037</u>	<u>\$81,894</u>	<u>\$60,773</u>	<u>\$21,121</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Human Services	\$615,798	\$674,600	\$599,446	\$75,154
Employee Fringe Benefits				
Title III-B				
Fringe Benefits	13,878	15,235	14,466	769
PERS - County Share	15,311	16,808	16,254	554
Total Title III-B	29,189	32,043	30,720	1,323
Title III-C				
Fringe Benefits	9,548	10,482	10,035	447
PERS - County Share	20,072	22,035	21,460	575
Total Title III-C	29,620	32,517	31,495	1,022
Donations				
Fringe Benefits	1,460	1,603	1,487	116
PERS - County Share	1,817	1,995	1,813	182
Total Donations	3,277	3,598	3,300	298
Adult Protective Services				
Fringe Benefits	3,598	3,950	2,989	961
PERS - County Share	6,835	7,503	4,883	2,620
Total Adult Protective Services	10,433	11,453	7,872	3,581
Alcohol Dependency Network				
Fringe Benefits	672	737	441	296
PERS - County Share	3,543	3,889	2,502	1,387
Total Alcohol Dependency Network	4,215	4,626	2,943	1,683
Home Delivered Meals				
Fringe Benefits	359	394	183	211
PERS - County Share	1,972	2,165	1,018	1,147
Total Home Delivered Meals	2,331	2,559	1,201	1,358
Total Employee Fringe Benefits	79,065	86,796	77,531	9,265
<i>Total Expenditures</i>	694,863	761,396	676,977	84,419
<i>Excess of Revenues Under Expenditures</i>	(145,062)	(162,778)	(206,757)	(43,979)
Other Financing Sources				
Transfers In	210,104	210,104	210,104	0
<i>Net Change in Fund Balance</i>	65,042	47,326	3,347	(43,979)
<i>Fund Balance (Deficit) Beginning of Year</i>	(22,224)	(22,224)	(22,224)	0
<i>Prior Year Encumbrances Appropriated</i>	22,196	22,196	22,196	0
<i>Fund Balance End of Year</i>	\$65,014	\$47,298	\$3,319	(\$43,979)

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$380,503	\$380,503	\$26,879	(\$353,624)
Expenditures				
Current:				
Public Safety				
Sheriff				
Personal Services	15,310	15,310	0	15,310
Materials and Supplies	900	900	465	435
Contractual Services	347,487	347,487	42,458	305,029
Capital Outlay	7,480	7,480	4,255	3,225
Other	2,731	2,731	2,606	125
Total Public Safety	373,908	373,908	49,784	324,124
Employee Fringe Benefits				
Sheriff:				
Fringe Benefits	420	420	0	420
PERS - County Share	2,125	2,125	0	2,125
Total Employee Fringe Benefits	2,545	2,545	0	2,545
<i>Total Expenditures</i>	376,453	376,453	49,784	326,669
<i>Excess of Revenues Over (Under) Expenditures</i>	4,050	4,050	(22,905)	(26,955)
Other Financing Sources				
Transfers In	2,594	2,594	2,594	0
<i>Net Change in Fund Balance</i>	6,644	6,644	(20,311)	(26,955)
<i>Fund Balance (Deficit) Beginning of Year</i>	(13,026)	(13,026)	(13,026)	0
<i>Prior Year Encumbrances Appropriated</i>	6,382	6,382	6,382	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$0	(\$26,955)	(\$26,955)

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$10,160	\$6,413	(\$3,747)
Expenditures				
Current:				
Economic Development and Assistance				
Port Authority				
Other	58,983	81,303	72,606	8,697
<i>Excess of Revenues Under Expenditures</i>	(58,983)	(71,143)	(66,193)	4,950
Other Financing Sources				
Transfers In	33,000	33,000	33,000	0
<i>Net Change in Fund Balance</i>	(25,983)	(38,143)	(33,193)	4,950
<i>Fund Balance Beginning of Year</i>	29,905	29,905	29,905	0
<i>Prior Year Encumbrances Appropriated</i>	8,983	8,983	8,983	0
<i>Fund Balance End of Year</i>	<u>\$12,905</u>	<u>\$745</u>	<u>\$5,695</u>	<u>\$4,950</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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	(132)	(132)	0	132
<i>Net Change in Fund Balance</i>	(132)	(132)	0	132
<i>Fund Balance Beginning of Year</i>	132	132	132	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$132</u>	<u>\$132</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$0	\$4,714	\$4,714
Other	0	0	8,915	8,915
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,629</u>	<u>13,629</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Auditor - Real Estate Assessment				
Personal Services	996,192	1,000,004	892,287	107,717
Materials and Supplies	84,217	84,514	21,297	63,217
Contractual Services	285,684	286,679	143,535	143,144
Capital Outlay	112,370	112,712	20,218	92,494
Other	45,078	45,212	18,327	26,885
Total General Government - Legislative and Executive	<u>1,523,541</u>	<u>1,529,121</u>	<u>1,095,664</u>	<u>433,457</u>
Employee Fringe Benefits				
Auditor - Real Estate Assessment				
Fringe Benefits	218,494	219,330	210,095	9,235
PERS - County Share	136,478	137,000	114,317	22,683
Unemployment	16,158	16,220	816	15,404
Total Employee Fringe Benefits	<u>371,130</u>	<u>372,550</u>	<u>325,228</u>	<u>47,322</u>
<i>Total Expenditures</i>	<u>1,894,671</u>	<u>1,901,671</u>	<u>1,420,892</u>	<u>480,779</u>
<i>Excess of Revenues Under Expenditures</i>	(1,894,671)	(1,901,671)	(1,407,263)	494,408
<i>Fund Balance Beginning of Year</i>	3,424,117	3,424,117	3,424,117	0
<i>Prior Year Encumbrances Appropriated</i>	<u>65,397</u>	<u>65,397</u>	<u>65,397</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,594,843</u>	<u>\$1,587,843</u>	<u>\$2,082,251</u>	<u>\$494,408</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$9,368	\$9,368	\$8,005	(\$1,363)
Other	17,632	17,632	15,067	(2,565)
<i>Total Revenues</i>	27,000	27,000	23,072	(3,928)
Expenditures				
Current:				
Economic Development and Assistance				
Revolving Loan				
Other	197,053	214,153	131,611	82,542
<i>Net Change in Fund Balance</i>	(170,053)	(187,153)	(108,539)	78,614
<i>Fund Balance Beginning of Year</i>	214,412	214,412	214,412	0
<i>Prior Year Encumbrances Appropriated</i>	2,053	2,053	2,053	0
<i>Fund Balance End of Year</i>	\$46,412	\$29,312	\$107,926	\$78,614

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$109,989	\$109,989	\$50,897	(\$59,092)
Expenditures				
Current:				
Public Safety				
Safe Communities Program				
Personal Services	92,748	92,748	49,719	43,029
Employee Fringe Benefits				
Safe Communities Program				
Fringe Benefits	2,371	2,371	1,066	1,305
PERS - County Share	15,609	15,609	7,961	7,648
Total Employee Fringe Benefits	17,980	17,980	9,027	8,953
<i>Total Expenditures</i>	110,728	110,728	58,746	51,982
<i>Net Change in Fund Balance</i>	(739)	(739)	(7,849)	(7,110)
<i>Fund Balance Beginning of Year</i>	739	739	739	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$0	(\$7,110)	(\$7,110)

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$61,181	\$61,181	\$20,332	(\$40,849)
Intergovernmental	1,230,984	1,230,984	765,523	(465,461)
Donations	331	331	260	(71)
Other	33,870	33,870	13,860	(20,010)
<i>Total Revenues</i>	<u>1,326,366</u>	<u>1,326,366</u>	<u>799,975</u>	<u>(526,391)</u>
Expenditures				
Current:				
Human Services				
Shelter Care and Youth Services				
Personal Services	518,255	541,000	312,945	228,055
Materials and Supplies	38,911	40,308	14,171	26,137
Contractual Services	609,165	684,106	360,702	323,404
Capital Outlay	7,712	7,949	1,529	6,420
Other	22,132	22,930	10,929	12,001
Total Human Services	<u>1,196,175</u>	<u>1,296,293</u>	<u>700,276</u>	<u>596,017</u>
Employee Fringe Benefits				
Shelter Care and Youth Services				
Fringe Benefits	130,341	136,062	46,078	89,984
PERS - County Share	70,841	73,950	33,707	40,243
Unemployment	57,956	60,500	1,976	58,524
Total Employee Fringe Benefits	<u>259,138</u>	<u>270,512</u>	<u>81,761</u>	<u>188,751</u>
<i>Total Expenditures</i>	<u>1,455,313</u>	<u>1,566,805</u>	<u>782,037</u>	<u>784,768</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(128,947)	(240,439)	17,938	258,377
Other Financing Uses				
Transfers Out	(16,018)	(16,018)	(16,018)	0
<i>Net Change in Fund Balance</i>	(144,965)	(256,457)	1,920	258,377
<i>Fund Balance Beginning of Year</i>	1,184,340	1,184,340	1,184,340	0
<i>Prior Year Encumbrances Appropriated</i>	53,198	53,198	53,198	0
<i>Fund Balance End of Year</i>	<u>\$1,092,573</u>	<u>\$981,081</u>	<u>\$1,239,458</u>	<u>\$258,377</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Donations	\$60,000	\$60,000	\$62,759	\$2,759
Expenditures				
Current:				
Public Safety				
Sheriff Donations				
Other	63,748	95,675	86,880	8,795
<i>Net Change in Fund Balance</i>	(3,748)	(35,675)	(24,121)	11,554
<i>Fund Balance Beginning of Year</i>	36,941	36,941	36,941	0
<i>Prior Year Encumbrances Appropriated</i>	5,748	5,748	5,748	0
<i>Fund Balance End of Year</i>	\$38,941	\$7,014	\$18,568	\$11,554

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$461,769	\$461,769	\$461,769	\$0
Other	6,192	6,192	6,192	0
<i>Total Revenues</i>	<u>467,961</u>	<u>467,961</u>	<u>467,961</u>	<u>0</u>
Expenditures				
Current:				
Human Services				
Title VI - D				
Personal Services	441,080	441,080	361,034	80,046
Materials and Supplies	9,274	9,274	8,779	495
Contractual Services	48,545	48,545	31,930	16,615
Capital Outlay	6,584	6,584	4,000	2,584
Other	4,066	4,066	2,673	1,393
Total Human Services	<u>509,549</u>	<u>509,549</u>	<u>408,416</u>	<u>101,133</u>
Employee Fringe Benefits				
Title VI - D				
Fringe Benefits	96,345	96,345	64,680	31,665
PERS - County Share	60,435	60,435	49,443	10,992
Total Employee Fringe Benefits	<u>156,780</u>	<u>156,780</u>	<u>114,123</u>	<u>42,657</u>
<i>Total Expenditures</i>	<u>666,329</u>	<u>666,329</u>	<u>522,539</u>	<u>143,790</u>
<i>Excess of Revenues Under Expenditures</i>	(198,368)	(198,368)	(54,578)	143,790
Other Financing Sources				
Transfers In	318,176	318,176	24,228	(293,948)
<i>Net Change in Fund Balance</i>	119,808	119,808	(30,350)	(150,158)
<i>Fund Balance (Deficit) Beginning of Year</i>	(86,136)	(86,136)	(86,136)	0
<i>Prior Year Encumbrances Appropriated</i>	9,989	9,989	9,989	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$43,661</u>	<u>\$43,661</u>	<u>(\$106,497)</u>	<u>(\$150,158)</u>

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$657,774	\$706,677	\$598,577	(\$108,100)
Intergovernmental	1,184,248	1,285,765	1,061,360	(224,405)
Other	364,242	391,322	331,462	(59,860)
<i>Total Revenues</i>	<u>2,206,264</u>	<u>2,383,764</u>	<u>1,991,399</u>	<u>(392,365)</u>
Expenditures				
Current:				
Human Services				
Transportation				
Personal Services	819,582	927,066	904,776	22,290
Materials and Supplies	6,392	7,135	4,943	2,192
Contractual Services	937,439	1,046,585	1,015,365	31,220
Capital Outlay	87,481	98,854	94,923	3,931
Other	10,248	11,407	9,293	2,114
Total Human Services	<u>1,861,142</u>	<u>2,091,047</u>	<u>2,029,300</u>	<u>61,747</u>
Employee Fringe Benefits				
Transportation				
Fringe Benefits	67,432	76,275	75,174	1,101
PERS - County Share	112,227	126,945	123,774	3,171
Unemployment	5,601	6,335	5,736	599
Total Employee Fringe Benefits	<u>185,260</u>	<u>209,555</u>	<u>204,684</u>	<u>4,871</u>
<i>Total Expenditures</i>	<u>2,046,402</u>	<u>2,300,602</u>	<u>2,233,984</u>	<u>66,618</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	159,862	83,162	(242,585)	(325,747)
Other Financing Sources				
Transfers In	171,226	171,226	171,226	0
<i>Net Change in Fund Balance</i>	331,088	254,388	(71,359)	(325,747)
<i>Fund Balance (Deficit) Beginning of Year</i>	(366,651)	(366,651)	(366,651)	0
<i>Prior Year Encumbrances Appropriated</i>	118,091	118,091	118,091	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$82,528</u>	<u>\$5,828</u>	<u>(\$319,919)</u>	<u>(\$325,747)</u>

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, 2006

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$180,661	\$180,661	\$52,443	(\$128,218)
Other	69,339	69,339	20,128	(49,211)
<i>Total Revenues</i>	<u>250,000</u>	<u>250,000</u>	<u>72,571</u>	<u>(177,429)</u>
Expenditures				
Current:				
Human Services				
Transportation Improvement				
Contractual Services	210,340	210,340	136,624	73,716
Other	19,900	19,900	10,000	9,900
<i>Total Expenditures</i>	<u>230,240</u>	<u>230,240</u>	<u>146,624</u>	<u>83,616</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	19,760	19,760	(74,053)	(93,813)
Other Financing Uses				
Transfers Out	(250,000)	(250,000)	0	250,000
<i>Net Change in Fund Balance</i>	(230,240)	(230,240)	(74,053)	156,187
<i>Fund Balance Beginning of Year</i>	622,822	622,822	622,822	0
<i>Prior Year Encumbrances Appropriated</i>	20,240	20,240	20,240	0
<i>Fund Balance End of Year</i>	<u>\$412,822</u>	<u>\$412,822</u>	<u>\$569,009</u>	<u>\$156,187</u>

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$101,419	\$101,419	\$43,338	(\$58,081)
Expenditures				
Current:				
Human Services				
Victim Assistance Program				
Personal Services	70,404	70,404	29,729	40,675
Materials and Supplies	2,122	2,122	1,552	570
Contractual Services	7,161	7,161	4,102	3,059
Capital Outlay	3,796	3,796	3,718	78
Other	2,490	2,490	2,396	94
Total Human Services	85,973	85,973	41,497	44,476
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	12,537	12,537	3,951	8,586
PERS - County Share	10,644	10,644	4,073	6,571
Total Employee Fringe Benefits	23,181	23,181	8,024	15,157
<i>Total Expenditures</i>	109,154	109,154	49,521	59,633
<i>Net Change in Fund Balance</i>	(7,735)	(7,735)	(6,183)	1,552
<i>Fund Balance Beginning of Year</i>	8,960	8,960	8,960	0
<i>Prior Year Encumbrances Appropriated</i>	1,890	1,890	1,890	0
<i>Fund Balance End of Year</i>	\$3,115	\$3,115	\$4,667	\$1,552

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$17,000	\$30,000	\$30,527	\$527
Expenditures				
Current:				
Human Services				
Webcheck Program				
Other	11,523	30,523	29,523	1,000
<i>Net Change in Fund Balance</i>	5,477	(523)	1,004	1,527
<i>Fund Balance Beginning of Year</i>	7,402	7,402	7,402	0
<i>Prior Year Encumbrances Appropriated</i>	523	523	523	0
<i>Fund Balance End of Year</i>	<u>\$13,402</u>	<u>\$7,402</u>	<u>\$8,929</u>	<u>\$1,527</u>

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,946,656	\$3,031,808	\$1,365,468	(\$1,666,340)
Other	183,204	188,498	84,896	(103,602)
<i>Total Revenues</i>	<u>3,129,860</u>	<u>3,220,306</u>	<u>1,450,364</u>	<u>(1,769,942)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Workforce Development				
Personal Services	157,365	160,896	81,111	79,785
Materials and Supplies	17,541	17,837	8,593	9,244
Contractual Services	2,141,968	2,186,290	1,571,570	614,720
Capital Outlay	11,965	12,233	11,875	358
Other	34,468	35,095	25,607	9,488
Total General Government - Legislative and Executive	<u>2,363,307</u>	<u>2,412,351</u>	<u>1,698,756</u>	<u>713,595</u>
Employee Fringe Benefits				
Workforce Development				
Fringe Benefits	34,231	35,000	16,846	18,154
PERS - County Share	21,640	22,126	11,109	11,017
Total Employee Fringe Benefits	<u>55,871</u>	<u>57,126</u>	<u>27,955</u>	<u>29,171</u>
<i>Total Expenditures</i>	<u>2,419,178</u>	<u>2,469,477</u>	<u>1,726,711</u>	<u>742,766</u>
<i>Net Change in Fund Balance</i>	710,682	750,829	(276,347)	(1,027,176)
<i>Fund Balance (Deficit) Beginning of Year</i>	(674,098)	(674,098)	(674,098)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>177,629</u>	<u>177,629</u>	<u>177,629</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$214,213</u></u>	<u><u>\$254,360</u></u>	<u><u>(\$772,816)</u></u>	<u><u>(\$1,027,176)</u></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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$1,443,123	\$1,443,123	\$1,359,229	(\$83,894)
Intergovernmental	71,198	71,198	71,948	750
Other	11	11	374,015	374,004
<i>Total Revenues</i>	<u>1,514,332</u>	<u>1,514,332</u>	<u>1,805,192</u>	<u>290,860</u>
Expenditures				
Current:				
General Government - Legislative and Executive	25,040	25,040	2,636	22,404
Debt Service:				
Principal Retirement	2,075,000	2,075,000	2,065,490	9,510
Interest and Fiscal Charges	500,000	500,000	495,622	4,378
Total Debt Service	<u>2,575,000</u>	<u>2,575,000</u>	<u>2,561,112</u>	<u>13,888</u>
<i>Total Expenditures</i>	<u>2,600,040</u>	<u>2,600,040</u>	<u>2,563,748</u>	<u>36,292</u>
<i>Excess of Revenues Under Expenditures</i>	(1,085,708)	(1,085,708)	(758,556)	327,152
Other Financing Sources				
Transfers In	747,510	747,510	480,470	(267,040)
<i>Net Change in Fund Balance</i>	(338,198)	(338,198)	(278,086)	60,112
<i>Fund Balance Beginning of Year</i>	585,652	585,652	585,652	0
<i>Prior Year Encumbrances Appropriated</i>	<u>40</u>	<u>40</u>	<u>40</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$247,494</u>	<u>\$247,494</u>	<u>\$307,606</u>	<u>\$60,112</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$565,000	\$565,000	\$547,578	(\$17,422)
Expenditures				
Debt Service:				
Principal Retirement	589,410	589,410	572,146	17,264
Interest and Fiscal Charges	225,575	225,575	225,386	189
<i>Total Expenditures</i>	814,985	814,985	797,532	17,453
<i>Excess of Revenues Under Expenditures</i>	(249,985)	(249,985)	(249,954)	31
Other Financing Sources				
Transfers In	95,000	95,000	0	(95,000)
<i>Net Change in Fund Balance</i>	(154,985)	(154,985)	(249,954)	(94,969)
<i>Fund Balance Beginning of Year</i>	842,646	842,646	842,646	0
<i>Fund Balance End of Year</i>	\$687,661	\$687,661	\$592,692	(\$94,969)

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Achievement Center Construction				
Contractual Services	112,387	112,387	106,403	5,984
Other	100,000	100,000	0	100,000
<i>Total Expenditures</i>	<u>212,387</u>	<u>212,387</u>	<u>106,403</u>	<u>105,984</u>
<i>Excess of Revenues Under Expenditures</i>	(212,387)	(212,387)	(106,403)	105,984
Other Financing Sources				
Transfers In	150,000	150,000	150,000	0
<i>Net Change in Fund Balance</i>	(62,387)	(62,387)	43,597	105,984
<i>Fund Balance Beginning of Year</i>	760,918	760,918	760,918	0
Prior Year Encumbrances Appropriated	7,837	7,837	7,837	0
<i>Fund Balance End of Year</i>	<u>\$706,368</u>	<u>\$706,368</u>	<u>\$812,352</u>	<u>\$105,984</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$15,000	\$15,000	\$10,975	(\$4,025)
Expenditures				
Capital Outlay				
Community Center Parking				
Contractual Services	69,630	69,630	303	69,327
<i>Net Change in Fund Balance</i>	(54,630)	(54,630)	10,672	65,302
<i>Fund Balance Beginning of Year</i>	61,231	61,231	61,231	0
Prior Year Encumbrances Appropriated	4,200	4,200	4,200	0
<i>Fund Balance End of Year</i>	<u>\$10,801</u>	<u>\$10,801</u>	<u>\$76,103</u>	<u>\$65,302</u>

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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$425,000	\$425,000	\$100,365	(\$324,635)
Other	5,000	5,000	4,076	924
<i>Total Revenues</i>	<u>430,000</u>	<u>430,000</u>	<u>104,441</u>	<u>(325,559)</u>
Expenditures				
Capital Outlay				
County Capital Improvements				
Contractual Services	482,978	588,829	583,705	5,124
Other	4,378	4,427	214	4,213
<i>Total Expenditures</i>	<u>487,356</u>	<u>593,256</u>	<u>583,919</u>	<u>9,337</u>
<i>Excess of Revenues Under Expenditures</i>	(57,356)	(163,256)	(479,478)	(316,222)
Other Financing Sources				
Transfers In	495,000	495,000	350,000	(145,000)
<i>Net Change in Fund Balance</i>	437,644	331,744	(129,478)	(461,222)
<i>Fund Balance (Deficit) Beginning of Year</i>	(260,580)	(260,580)	(260,580)	0
Prior Year Encumbrances Appropriated	130,491	130,491	130,491	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$307,555</u></u>	<u><u>\$201,655</u></u>	<u><u>(\$259,567)</u></u>	<u><u>(\$461,222)</u></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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$345,680	\$1,390,570	\$1,390,569	(\$1)
Expenditures				
Capital Outlay	<u>0</u>	<u>0</u>	<u>1,390,569</u>	<u>(1,390,569)</u>
<i>Net Change in Fund Balance</i>	345,680	1,390,570	0	(1,390,570)
<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>\$345,680</u>	<u>\$1,390,570</u>	<u>\$0</u>	<u>(\$1,390,570)</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,851,555	\$8,851,555	\$8,880,689	\$29,134
Interest	45,789	45,789	45,940	151
Other	2,656	2,656	2,664	8
<i>Total Revenues</i>	<u>8,900,000</u>	<u>8,900,000</u>	<u>8,929,293</u>	<u>29,293</u>
Expenses				
Personal Services	68,775	68,775	26,612	42,163
Contractual Services	750,000	750,000	715,196	34,804
Claims and Judgments	8,000,000	8,000,000	7,220,646	779,354
Other	75,000	75,000	48,560	26,440
<i>Total Expenses</i>	<u>8,893,775</u>	<u>8,893,775</u>	<u>8,011,014</u>	<u>882,761</u>
<i>Net Change in Fund Equity</i>	6,225	6,225	918,279	912,054
<i>Fund Equity Beginning of Year</i>	<u>855,680</u>	<u>855,680</u>	<u>855,680</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$861,905</u>	<u>\$861,905</u>	<u>\$1,773,959</u>	<u>\$912,054</u>



Statistical Section

This part of the Medina County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S9
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	S10-S25
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S26-S32
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	S33-S35
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S36-S40

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Medina County, Ohio
Net Assets By Component
Last Five Years
(Accrual Basis of Accounting)

	2006	2005	2004	2003	2002
Governmental Activities:					
Invested in Capital Assets, Net of Related Debt	\$49,734,992	\$50,357,601	\$51,486,821	\$52,579,299	\$54,680,517
Restricted:					
Capital Projects	907,493	834,186	1,101,717	1,017,120	1,218,157
Debt Service	4,322,132	4,002,586	329,836	6,478,011	2,250,734
Achievement Center	16,168,582	14,384,612	9,906,495	8,722,999	9,105,865
ADAMH Board	9,501,013	6,133,859	6,464,402	3,209,101	3,694,022
Auto and Gas	4,980,637	5,092,710	5,520,361	4,914,239	5,335,416
Ditch Maintenance	2,668,555	2,290,509	2,016,411	1,726,927	1,460,911
Real Estate Assessment	2,064,799	3,414,444	2,762,047	1,824,574	864,264
Shelter Care and Youth Services	1,272,717	1,165,656	1,095,823	1,043,809	1,018,796
Other Purposes	1,388,307	4,705,434	6,770,911	4,121,874	3,388,888
Unrestricted	8,805,698	7,515,728	12,251,890	7,409,923	11,199,719
<i>Total Governmental Activities Net Assets</i>	<u>101,814,925</u>	<u>99,897,325</u>	<u>99,706,714</u>	<u>93,047,876</u>	<u>94,217,289</u>
Business Type - Activities:					
Invested in Capital Assets, Net of Related Debt	164,806,466	160,226,876	150,750,867	149,926,233	142,861,980
Restricted:					
Unrestricted	16,656,941	17,713,047	18,855,310	19,576,376	20,522,116
<i>Total Business-Type Activities Net Assets</i>	<u>181,463,407</u>	<u>177,939,923</u>	<u>169,606,177</u>	<u>169,502,609</u>	<u>163,384,096</u>
Primary Government:					
Invested in Capital Assets, Net of Related Debt	214,541,458	210,584,477	202,237,688	202,505,532	197,542,497
Restricted	43,274,235	42,023,996	35,968,003	33,058,654	28,337,053
Unrestricted	25,462,639	25,228,775	31,107,200	26,986,299	31,721,835
<i>Total Primary Government Net Assets</i>	<u>\$283,278,332</u>	<u>\$277,837,248</u>	<u>\$269,312,891</u>	<u>\$262,550,485</u>	<u>\$257,601,385</u>

Medina County, Ohio
Changes in Net Assets
Last Five Years
(Accrual Basis of Accounting)

	2006	2005 (1)	2004	2003	2002
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$2,996,173	\$5,443,061	\$5,482,044	\$7,935,159	\$6,066,132
Judicial	2,283,378	2,688,086	3,406,417	3,334,748	2,762,431
Public Safety	4,041,588	4,804,786	3,556,744	3,322,761	3,097,517
Public Works	886,694	1,007,627	790,044	724,970	1,537,014
Health	1,959,869	1,264,452	362,710	265,234	288,244
Human Services	2,658,618	1,422,049	1,342,108	1,903,774	1,231,718
Economic Developmental and Assistance	21,071	35,880	0	0	0
Intergovernmental	0	0	0	0	1,188,530
Subtotal - Charges for Services	<u>14,847,391</u>	<u>16,665,941</u>	<u>14,940,067</u>	<u>17,486,646</u>	<u>16,171,586</u>
Operating Grants and Contributions:					
General Government					
Legislative and Executive	1,465,037	2,994,440	1,013,519	1,068,454	1,097,981
Judicial	2,046,837	2,016,055	1,851,736	2,242,681	2,136,394
Public Safety	1,494,228	1,883,194	1,264,832	1,578,415	1,187,926
Public Works	7,785,233	7,361,682	7,160,676	6,871,012	6,240,441
Health	12,508,154	12,094,771	13,127,258	10,657,443	9,911,218
Human Services	11,480,802	9,048,772	14,217,274	9,381,082	9,344,393
Economic Developmental and Assistance	475,600	198,040	236,918	239,295	344,302
Subtotal - Operating Grants and Contributions	<u>37,255,891</u>	<u>35,596,954</u>	<u>38,872,213</u>	<u>32,038,382</u>	<u>30,262,655</u>
Capital Grants and Contributions:					
Public Works	1,490,934	3,104,370	2,062,685	2,284,176	1,995,217
<i>Total Governmental Activities Program Revenues</i>	<u>53,594,216</u>	<u>55,367,265</u>	<u>55,874,965</u>	<u>51,809,204</u>	<u>48,429,458</u>
Business-Type Activities:					
Charges for Services:					
Sewer	11,378,553	11,091,336	10,386,036	9,786,580	9,182,608
Water	5,448,364	6,046,924	5,778,331	5,128,887	6,127,298
Solid Waste	7,301,357	7,125,867	7,686,311	6,435,282	6,595,872
Subtotal - Charges for Services	<u>24,128,274</u>	<u>24,264,127</u>	<u>23,850,678</u>	<u>21,350,749</u>	<u>21,905,778</u>
Operating Grants and Contributions:					
Water	0	0	414,000	0	0
Solid Waste	25,892	12,310	70,882	115,898	59,676
Subtotal - Operating Grants and Contributions	<u>25,892</u>	<u>12,310</u>	<u>484,882</u>	<u>115,898</u>	<u>59,676</u>
Capital Grants and Contributions					
Sewer	6,288,915	7,026,055	3,914,571	6,246,601	7,694,240
Water	3,527,517	8,685,919	3,056,009	3,137,388	6,207,036
Subtotal - Capital Grants and Contributions	<u>9,816,432</u>	<u>15,711,974</u>	<u>6,970,580</u>	<u>9,383,989</u>	<u>13,901,276</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>33,970,598</u>	<u>39,988,411</u>	<u>31,306,140</u>	<u>30,850,636</u>	<u>35,866,730</u>
<i>Total Primary Government Program Revenues</i>	<u>\$87,564,814</u>	<u>\$95,355,676</u>	<u>\$87,181,105</u>	<u>\$82,659,840</u>	<u>\$84,296,188</u>

(continued)

Medina County, Ohio
Changes in Net Assets (continued)
Last Five Years
(Accrual Basis of Accounting)

	2006	2005	2004	2003	2002
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	\$15,158,112	\$17,020,345	\$14,336,052	\$12,361,229	\$12,038,870
Judicial	9,403,003	9,015,891	8,969,802	8,454,509	7,979,037
Public Safety	19,695,138	19,895,514	19,468,993	18,827,905	17,742,643
Public Works	10,630,639	12,885,187	10,582,551	10,994,251	10,640,263
Health	23,384,900	20,621,062	21,748,298	23,268,986	21,148,285
Human Services	20,429,586	18,680,097	14,687,014	15,705,991	15,900,949
Economic Developmental and Assistance	592,911	368,935	367,069	409,903	316,437
Intergovernmental	418,685	818,118	292,103	541,350	3,012,765
Interest and Fiscal Charges	711,189	759,316	1,458,886	992,646	1,153,737
<i>Total Governmental Activities Expenses</i>	<u>100,424,163</u>	<u>100,064,465</u>	<u>91,910,768</u>	<u>91,556,770</u>	<u>89,932,986</u>
Business-Type Activities:					
Sewer	16,919,163	10,481,177	14,557,009	13,920,414	13,239,697
Water	8,393,574	14,377,954	9,912,198	6,491,388	5,103,415
Solid Waste	7,408,960	8,297,675	7,631,723	5,125,262	4,371,973
<i>Total Business-Type Activities Expenses</i>	<u>32,721,697</u>	<u>33,156,806</u>	<u>32,100,930</u>	<u>25,537,064</u>	<u>22,715,085</u>
<i>Total Primary Government Expenses</i>	<u>133,145,860</u>	<u>133,221,271</u>	<u>124,011,698</u>	<u>117,093,834</u>	<u>112,648,071</u>
Net (Expense)/Revenue					
Governmental Activities	(46,829,947)	(44,697,200)	(36,035,803)	(39,747,566)	(41,503,528)
Business-Type Activities	1,248,901	6,831,605	(794,790)	5,313,572	13,151,645
<i>Total Primary Government Net Expense</i>	<u>(45,581,046)</u>	<u>(37,865,595)</u>	<u>(36,830,593)</u>	<u>(34,433,994)</u>	<u>(28,351,883)</u>
General Revenues and Transfers					
Governmental Activities					
Taxes:					
Property and Other Local Taxes Levied For:					
General Purposes	10,928,172	9,939,217	9,207,843	8,720,422	8,303,232
Debt Service	1,364,338	1,055,966	1,092,617	1,281,357	1,817,104
Achievement Center	11,098,447	10,468,290	10,382,807	9,990,673	9,797,425
County Home	731,813	694,283	688,584	504,044	347,723
Drug Enforcement	1,253,273	1,214,090	1,208,972	1,159,203	1,088,603
Sales Taxes Levied for General Purposes	9,557,722	9,247,660	8,882,250	8,465,661	8,137,853
Property Transfer Taxes	926,947	2,113,203	1,968,616	0	0
Grants and Entitlements not Restricted to					
Specific Programs	5,318,593	4,787,343	6,009,853	4,351,795	8,273,034
Interest	3,912,399	2,155,344	874,016	1,148,945	1,771,579
Miscellaneous	3,655,843	3,068,137	2,383,083	2,960,053	2,599,737
Transfers	0	144,278	(4,000)	(4,000)	368,799
<i>Total Governmental Activities</i>	<u>48,747,547</u>	<u>44,887,811</u>	<u>42,694,641</u>	<u>38,578,153</u>	<u>42,505,089</u>
Business-Type Activities					
Interest	814,903	543,219	271,861	343,388	564,253
Gain on Sale of Capital Assets	0	16,850	0	0	0
Miscellaneous	1,459,680	1,086,350	622,497	457,553	314,151
Transfers	0	(144,278)	4,000	4,000	(368,799)
<i>Total Business-Type Activities Expenses</i>	<u>2,274,583</u>	<u>1,502,141</u>	<u>898,358</u>	<u>804,941</u>	<u>509,605</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>51,022,130</u>	<u>46,389,952</u>	<u>43,592,999</u>	<u>39,383,094</u>	<u>43,014,694</u>
Change in Net Assets					
Governmental Activities	1,917,600	190,611	6,658,838	(1,169,413)	1,001,561
Business-Type Activities	3,523,484	8,333,746	103,568	6,118,513	13,661,250
<i>Total Primary Government Change in Net Assets</i>	<u>\$5,441,084</u>	<u>\$8,524,357</u>	<u>\$6,762,406</u>	<u>\$4,949,100</u>	<u>\$14,662,811</u>

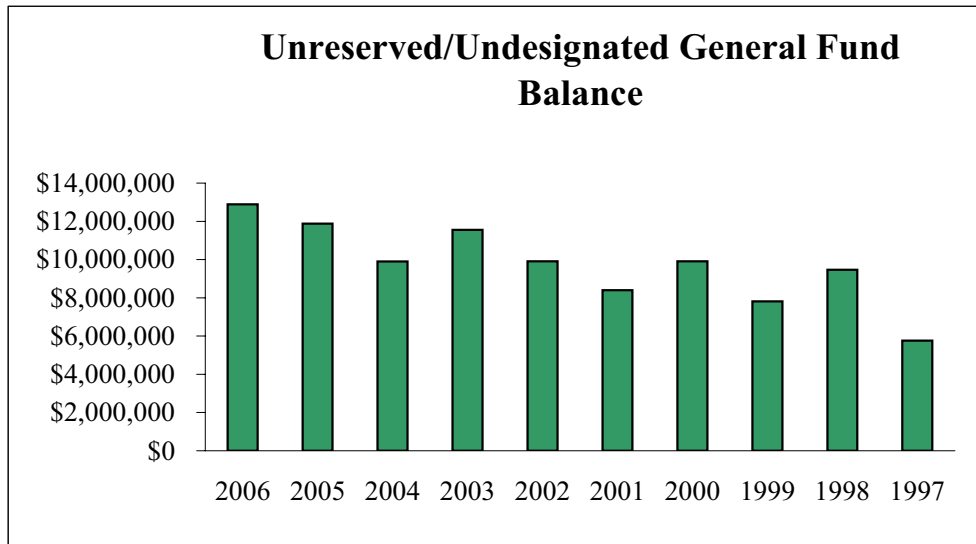
(1) During 2005, NEON Council of Governments cash with fiscal agent was brought on the County's books.

Medina County, Ohio
 Program Revenues by Function/Program
 Last Five Years
(accrual basis of accounting)

	2006	2005	2004	2003	2002
Function/Program					
Governmental Activities:					
General Government					
Legislative and Executive	\$4,461,210	\$8,437,501	\$6,495,563	\$9,003,613	\$7,164,113
Judicial	4,330,215	4,704,141	5,258,153	5,577,429	4,898,825
Public Safety	5,535,816	6,687,980	4,821,576	4,901,176	4,285,443
Public Works	10,162,861	11,473,679	10,013,405	9,880,158	9,772,672
Health	14,468,023	13,359,223	13,489,968	10,922,777	10,199,462
Human Services	14,139,420	10,470,821	15,559,382	11,284,856	10,576,111
Economic Development and Assistance	496,671	233,920	236,918	239,295	344,302
Intergovernmental	0	0	0	0	1,188,530
<i>Total Governmental Activities</i>	<u>53,594,216</u>	<u>55,367,265</u>	<u>55,874,965</u>	<u>51,809,304</u>	<u>48,429,458</u>
Business-type activities:					
Sewer	17,667,468	18,117,391	14,300,607	16,033,181	16,876,848
Water	8,975,881	20,441,114	9,248,340	8,266,275	12,334,334
Solid Waste	7,327,249	7,138,177	7,757,193	6,551,180	6,655,548
<i>Total Business-Type Activities</i>	<u>33,970,598</u>	<u>45,696,682</u>	<u>31,306,140</u>	<u>30,850,636</u>	<u>35,866,730</u>
<i>Total Primary Government</i>	<u>\$87,564,814</u>	<u>\$101,063,947</u>	<u>\$87,181,105</u>	<u>\$82,659,940</u>	<u>\$84,296,188</u>

Medina County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

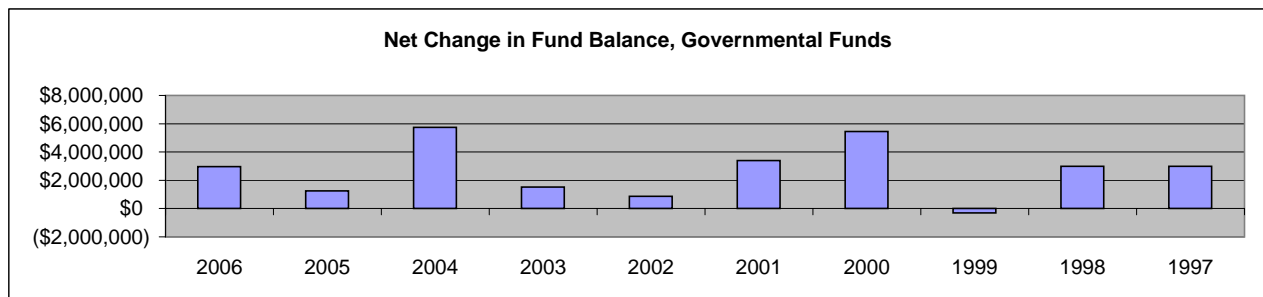
	2006	2005	2004	2003	2002
General Fund					
Reserved	\$1,044,077	\$683,319	\$620,771	\$211,783	\$132,791
Unreserved	12,891,533	11,882,337	9,901,970	11,555,553	9,906,650
<i>Total General Fund</i>	<u>13,935,610</u>	<u>12,565,656</u>	<u>10,522,741</u>	<u>11,767,336</u>	<u>10,039,441</u>
All Other Governmental Funds					
Reserved	2,307,721	2,186,835	2,259,801	117,493	243,209
Undesignated, Reported in:					
Special Revenue funds	30,389,724	28,321,593	28,465,405	23,103,176	22,782,197
Debt Service funds	815,977	1,343,977	1,597,989	2,121,108	2,459,793
Capital Projects funds	634,208	693,913	1,015,095	1,017,120	1,086,920
Total All Other Governmental Funds	<u>34,147,630</u>	<u>32,546,318</u>	<u>33,338,290</u>	<u>26,358,897</u>	<u>26,572,119</u>
<i>Total Governmental Funds</i>	<u>\$48,083,240</u>	<u>\$45,111,974</u>	<u>\$43,861,031</u>	<u>\$38,126,233</u>	<u>\$36,611,560</u>



2001	2000	1999	1998	1997
\$869,332	\$867,792	\$237,660	\$448,894	\$514,465
8,397,264	9,910,785	7,816,805	9,466,773	5,761,319
9,266,596	10,778,577	8,054,465	9,915,667	6,275,784
1,726,707	1,976,644	1,513,616	1,951,205	2,027,621
21,248,369	16,248,000	15,525,698	16,219,761	14,622,192
1,857,048	1,616,815	1,258,093	283,367	65,295
1,635,751	1,719,960	535,513	(1,185,159)	1,216,021
26,467,875	21,561,419	18,832,920	17,269,174	17,931,129
\$35,734,471	\$32,339,996	\$26,887,385	\$27,184,841	\$24,206,913

Medina County, Ohio
 Changes in Fund Balances, Governmental Funds
 Last Ten Years
 (modified accrual basis of accounting)

	2006	2005	2004	2003	2002
Revenues					
Property and Other Taxes	\$25,316,392	\$23,167,578	\$22,607,376	\$21,607,062	\$21,305,683
Sales Taxes	9,557,722	9,247,660	8,882,250	8,465,661	8,137,853
Property Transfer Taxes	926,947	2,113,203	1,968,616	0	0
Charges for Services	13,369,036	15,149,458	13,233,413	16,331,587	14,995,533
Licenses and Permits	19,018	124,610	142,342	35,630	22,257
Fines and Forfeitures	673,409	646,182	681,517	595,918	644,485
Intergovernmental	45,362,701	40,352,013	44,396,903	40,367,576	36,475,060
Special Assessments	974,326	949,385	890,237	820,641	747,186
Interest	3,912,399	2,155,344	865,576	1,133,832	1,771,579
Rentals	358,907	364,750	260,005	234,528	243,995
Donations	250,063	175,084	99,008	118,078	169,274
Other	3,655,843	3,068,137	2,381,436	2,958,878	2,804,949
<i>Total Revenues</i>	<u>104,376,763</u>	<u>97,513,404</u>	<u>96,408,679</u>	<u>92,669,391</u>	<u>87,317,854</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	14,629,399	15,349,989	14,182,034	12,112,114	11,048,286
Judicial	9,356,069	8,780,945	8,791,606	8,314,326	7,642,905
Public Safety	19,461,404	18,086,388	17,790,560	17,401,603	16,349,189
Public Works	8,262,713	8,676,907	7,518,086	7,814,336	6,670,167
Health	23,059,844	19,269,125	21,658,900	22,525,393	20,174,085
Human Services	20,189,682	18,155,207	14,053,168	15,263,462	15,307,415
Economic Development and Assistance	592,911	368,935	325,213	394,731	308,100
Other	0	0	0	0	0
Capital Outlay	2,028,664	3,852,346	2,698,723	3,611,743	4,229,778
Intergovernmental	418,685	818,118	292,103	541,350	3,012,765
Debt service:					
Principal Retirement	2,715,932	2,334,055	2,273,303	2,204,498	2,097,953
Interest and Fiscal Charges	721,008	770,635	1,117,347	998,120	1,200,252
Bond Issuance Cost	0	0	0	0	45,500
<i>Total Expenditures</i>	<u>101,436,311</u>	<u>96,462,650</u>	<u>90,701,043</u>	<u>91,181,676</u>	<u>88,086,395</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,940,452</u>	<u>1,050,754</u>	<u>5,707,636</u>	<u>1,487,715</u>	<u>(768,541)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	30,814	55,911	31,162	30,958	11,831
OWDA Proceeds	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	4,975,000
Repayment to Refunded Bond Escrow Agent	0	0	0	0	(3,710,000)
Inception of Capital Lease	0	0	0	0	0
Transfers In	3,099,730	3,407,147	3,432,386	3,588,285	4,610,174
Transfers Out	(3,099,730)	(3,262,869)	(3,436,386)	(3,592,285)	(4,241,375)
Transfers Out to Component Unit	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>30,814</u>	<u>200,189</u>	<u>27,162</u>	<u>26,958</u>	<u>1,645,630</u>
<i>Net Change in Fund Balances</i>	<u><u>\$2,971,266</u></u>	<u><u>\$1,250,943</u></u>	<u><u>\$5,734,798</u></u>	<u><u>\$1,514,673</u></u>	<u><u>\$877,089</u></u>
Debt Service as a Percentage of Noncapital Expenditures	3.4%	3.3%	3.8%	3.6%	3.9%



2001	2000	1999	1998	1997
\$19,273,148	\$16,001,882	\$15,859,094	\$14,365,972	\$12,721,774
7,701,566	7,564,324	7,191,887	6,511,196	6,075,696
0	0	0	0	0
13,105,568	10,468,852	11,406,102	11,664,524	10,967,313
19,813	5,985	22,983	19,827	23,116
635,832	553,455	447,871	478,092	557,802
33,405,037	35,777,602	29,576,128	29,764,063	25,630,714
863,719	1,232,520	998,835	1,064,809	1,095,723
3,803,932	5,437,039	3,284,978	3,083,638	2,584,881
243,218	210,843	225,606	331,907	333,585
138,379	142,852	117,125	210,687	92,124
2,344,200	1,999,102	1,341,306	661,001	352,702
<u>81,534,412</u>	<u>79,394,456</u>	<u>70,471,915</u>	<u>68,155,716</u>	<u>60,435,430</u>
10,242,190	9,975,779	8,574,337	7,748,386	7,038,328
8,029,105	6,960,094	6,941,495	6,149,149	5,475,202
15,413,705	13,936,694	12,206,605	10,510,383	9,927,030
7,040,709	6,544,156	6,444,036	6,939,607	6,328,723
18,064,712	16,018,161	15,413,734	13,111,271	12,686,943
12,022,650	13,088,715	11,743,191	10,952,846	9,640,575
353,055	311,796	433,753	287,860	211,252
0	0	0	142,959	155,990
2,351,099	4,778,509	6,248,792	4,085,316	4,311,098
883,747	944,670	2,846,202	1,434,169	1,375,158
2,057,110	1,964,112	1,902,171	1,893,137	1,619,773
1,331,930	1,481,893	1,515,056	1,542,624	1,623,836
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>77,790,012</u>	<u>76,004,579</u>	<u>74,269,372</u>	<u>64,797,707</u>	<u>60,393,908</u>
<u>3,744,400</u>	<u>3,389,877</u>	<u>(3,797,457)</u>	<u>3,358,009</u>	<u>41,522</u>
40,677	12,662	0	0	0
0	0	0	0	53,191
0	2,062,440	3,500,000	0	3,750,000
0	0	0	0	0
0	0	0	0	81,625
3,669,243	3,950,735	6,719,378	2,232,505	2,472,398
(3,649,391)	(3,963,103)	(6,661,377)	(2,232,505)	(2,504,018)
<u>(410,454)</u>	<u>0</u>	<u>(58,000)</u>	<u>(380,081)</u>	<u>(908,519)</u>
<u>(349,925)</u>	<u>2,062,734</u>	<u>3,500,001</u>	<u>(380,081)</u>	<u>2,944,677</u>
<u>\$3,394,475</u>	<u>\$5,452,611</u>	<u>(\$297,456)</u>	<u>\$2,977,928</u>	<u>\$2,986,199</u>
4.5%	4.8%	5.0%	5.7%	5.8%

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

	2006	2005	2004	2003
Unvoted Millage				
Operating	\$2.330000	\$2.360000	\$2.350000	\$2.330000
Bond	0.170000	0.140000	0.150000	0.170000
Voted Millage - by levy				
Mental Retardation Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.792304	0.794391	0.854555	0.858520
Commercial/Industrial and Public Utility Real	0.743031	0.736170	0.776536	0.771593
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2000 Mental Retardation Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.887380	0.889718	0.957102	0.961542
Commercial/Industrial and Public Utility Real	0.832195	0.824510	0.869720	0.864184
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
Mental Retardation Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.967203	0.969750	1.043195	1.048034
Commercial/Industrial and Public Utility Real	1.024550	1.015090	1.070751	1.063933
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing				
Residential/Agricultural Real	0.090000	0.100000	0.110000	0.120000
Commercial/Industrial and Public Utility Real	0.090000	0.100000	0.110000	0.120000
General Business and Public Utility Personal	0.090000	0.100000	0.110000	0.120000
2001 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.316922	0.317756	0.341822	0.343408
Commercial/Industrial and Public Utility Real	0.299316	0.296553	0.312814	0.310822
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
2002 County Home - 5 Year				
Residential/Agricultural Real	0.183787	0.184271	0.198227	0.199147
Commercial/Industrial and Public Utility Real	0.191370	0.189603	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	3.237596	3.255886	3.504901	3.530651
Commercial/Industrial and Public Utility Real	3.180462	3.161926	3.339821	3.330532
General Business and Public Utility Personal	4.710000	4.720000	4.730000	4.740000
Total Millage by type of Property				
Residential/Agricultural Real	\$5.737596	\$5.755886	\$6.004901	\$6.030651
Commercial/Industrial and Public Utility Real	5.680462	5.661926	5.839821	5.830532
General Business and Public Utility Personal	7.210000	7.220000	7.230000	7.240000

2002	2001	2000	1999	1998	1997
\$2.290000	\$2.280000	\$2.380000	\$2.350000	\$2.370000	\$2.350000
0.210000	0.220000	0.120000	0.150000	0.130000	0.150000
0.862196	1.000000	0.199318	0.199692	0.209737	0.211029
0.765526	0.992969	0.333020	0.337561	0.337776	0.338284
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.965660	1.120000	0.567121	0.568187	0.596771	0.600449
0.857389	1.112125	0.640755	0.649492	0.649907	0.650886
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.052522	1.220744	1.215880	1.218166	1.279449	1.287335
1.055568	1.369184	1.378877	1.397680	1.398571	1.400676
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.140000	0.170000	0.180000	0.200000	0.230000	0.250000
0.140000	0.170000	0.180000	0.200000	0.230000	0.250000
0.140000	0.170000	0.180000	0.200000	0.230000	0.250000
0.344878	0.285251	0.284115	0.284649	0.298968	0.300811
0.308378	0.321071	0.323344	0.327753	0.327962	0.328456
0.400000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.365256	3.795995	2.446434	2.470694	2.614925	2.649624
3.126861	3.965349	2.855996	2.912486	2.944216	2.968302
4.560000	4.690000	4.700000	4.720000	4.750000	4.770000
\$5.865256	\$6.295995	\$4.946434	\$4.970694	\$5.114925	\$5.149624
5.626861	6.465349	5.355996	5.412486	5.444216	5.468302
7.060000	7.190000	7.200000	7.220000	7.250000	7.270000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2006	2005	2004	2003
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.350000	\$3.350000	\$3.350000	\$3.350000
Commercial/Industrial and Public Utility Real	3.350000	3.350000	3.350000	3.350000
General Business and Public Utility Personal	3.350000	3.350000	3.350000	3.350000
Medina				
Residential/Agricultural Real	5.206620	5.308539	5.412669	5.408870
Commercial/Industrial and Public Utility Real	5.094469	5.188104	5.237648	5.230067
General Business and Public Utility Personal	5.600000	5.700000	5.700000	5.700000
Rittman				
Residential/Agricultural Real	5.327460	5.401219	5.394455	5.414497
Commercial/Industrial and Public Utility Real	5.612308	5.896482	5.932239	5.932691
General Business and Public Utility Personal	5.800000	6.200000	6.200000	6.200000
Wadsworth				
Residential/Agricultural Real	5.035385	5.058484	5.232944	5.253312
Commercial/Industrial and Public Utility Real	4.949089	4.975061	5.073019	5.072081
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Briarwood Beach				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Chippewa Lake				
Residential/Agricultural Real	8.109200	8.117048	8.600000	7.188488
Commercial/Industrial and Public Utility Real	8.088452	8.088452	8.291744	6.884108
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
Creston				
Residential/Agricultural Real	6.608060	6.933345	6.611385	7.281725
Commercial/Industrial and Public Utility Real	7.870810	7.870810	7.949280	7.804100
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	9.704977	9.671229	10.163818	6.654593
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	19.600000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	19.600000
Lodi				
Residential/Agricultural Real	8.704753	8.696679	9.196491	9.189402
Commercial/Industrial and Public Utility Real	8.979496	9.103934	8.798295	8.838459
General Business and Public Utility Personal	10.700000	10.700000	11.700000	11.700000
Seville				
Residential/Agricultural Real	4.361514	4.350932	4.475786	4.463724
Commercial/Industrial and Public Utility Real	4.254014	4.262776	4.331148	4.362098
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	6.394392	6.387260	6.599136	6.590760
Commercial/Industrial and Public Utility Real	6.517480	6.515156	6.577916	6.577916
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000

2002	2001	2000	1999	1998	1997
\$3.350000	\$3.450000	\$3.550000	\$3.650000	\$3.870000	\$4.270000
3.350000	3.450000	3.550000	3.650000	3.870000	4.270000
3.350000	3.450000	3.550000	3.650000	3.870000	4.270000
5.419997	5.800000	5.233036	5.234162	5.398556	5.616579
5.208278	5.784156	5.437955	5.425842	5.521543	5.716234
5.700000	5.800000	6.000000	6.000000	6.100000	6.300000
5.665786	5.683977	4.423419	4.659125	4.661479	4.651933
6.179620	6.185122	5.472825	5.514087	5.513981	5.267381
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
5.252520	5.711376	5.446422	5.442926	5.550544	3.706507
5.041850	5.793105	5.579156	5.577470	5.572652	3.715354
5.800000	5.800000	5.800000	5.800000	5.800000	4.100000
0.000000	0.000000	0.000000	0.000000	2.600000	2.600000
0.000000	0.000000	0.000000	0.000000	2.600000	2.600000
0.000000	0.000000	0.000000	0.000000	2.600000	2.600000
7.206302	8.151212	8.157092	8.159006	2.600000	14.270815
6.884108	8.600000	8.600000	8.600000	2.600000	15.711214
8.600000	8.600000	8.600000	8.600000	2.600000	19.600000
7.644880	7.670905	7.723590	8.302520	8.355935	8.353160
8.182170	8.243525	8.244330	8.318585	8.292560	8.213885
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
6.640018	8.001655	8.020347	8.020373	8.381269	8.383493
19.600000	19.600000	19.600000	19.600000	19.600000	19.600000
19.600000	19.600000	19.600000	19.600000	19.600000	19.600000
9.177624	10.297866	8.266462	7.207699	7.520696	7.532121
8.962026	10.678251	9.566637	8.549656	8.590331	8.591194
11.700000	11.700000	11.700000	10.700000	10.700000	10.700000
4.461304	4.868132	4.861072	3.219448	3.264940	3.269460
4.384110	5.088340	5.092178	3.751684	3.793328	3.798052
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.596104	7.174148	7.163884	7.146336	7.400000	7.400000
6.571320	7.400000	7.316400	7.386612	7.400000	7.400000
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2006	2005	2004	2003
Westfield Center				
Residential/Agricultural Real	\$2.600000	\$2.600000	\$2.600000	\$2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000
Townships				
Brunswick Hills				
Residential/Agricultural Real	10.218462	10.392410	10.830033	10.996349
Commercial/Industrial and Public Utility Real	10.234948	10.517423	10.528415	10.528415
General Business and Public Utility Personal	11.850000	11.850000	12.350000	12.350000
Chatham				
Residential/Agricultural Real	5.197139	5.193708	5.402412	5.400128
Commercial/Industrial and Public Utility Real	4.854622	4.854622	4.910765	4.910765
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	4.600000	3.764307	3.875681	3.874232
Commercial/Industrial and Public Utility Real	4.600000	3.634397	3.815963	3.821705
General Business and Public Utility Personal	4.600000	4.100000	4.100000	4.100000
Guilford				
Residential/Agricultural Real	7.296529	7.026554	7.505190	7.500086
Commercial/Industrial and Public Utility Real	6.972569	6.657843	6.783260	6.832514
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	4.611523	4.352694	4.739532	4.733991
Commercial/Industrial and Public Utility Real	4.383479	4.074435	4.191869	4.241123
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.602680	4.600938	4.688863	4.680708
Commercial/Industrial and Public Utility Real	4.602591	4.650313	4.662352	4.680221
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.993412	0.992606	1.032007	1.029286
Commercial/Industrial and Public Utility Real	1.039964	1.059739	1.067308	1.074640
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	8.076046	8.067912	8.506442	8.548069
Commercial/Industrial and Public Utility Real	8.508026	8.073411	8.278521	8.263693
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	5.820192	5.820617	5.939502	5.937877
Commercial/Industrial and Public Utility Real	6.116290	6.116290	5.959012	5.959970
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000

2002	2001	2000	1999	1998	1997
\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
10.136119	11.599597	11.594534	5.927460	6.131485	6.129604
9.726002	11.919329	11.933424	6.475805	6.386942	6.377774
12.600000	12.600000	12.600000	7.600000	7.600000	7.600000
5.398869	5.747695	5.753865	5.757937	5.936848	5.946997
4.891053	5.528885	5.517634	5.500950	5.617926	5.617926
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
3.872702	4.100000	2.600000	2.600000	2.600000	2.600000
3.753210	4.100000	2.600000	2.600000	2.600000	2.600000
4.100000	4.100000	2.600000	2.600000	2.600000	2.600000
6.846749	7.441598	7.135722	6.844872	7.176577	6.784147
6.135612	7.497855	7.235409	6.987428	7.095920	6.718228
7.650000	7.650000	7.650000	7.650000	7.650000	7.400000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
4.081553	4.541598	4.235722	4.222706	4.496787	4.103000
3.544221	4.608782	4.341102	4.385405	4.491791	4.114099
4.750000	4.750000	4.750000	4.750000	4.750000	4.500000
4.680220	4.958836	4.938099	4.927643	5.045071	5.047202
4.670365	5.237978	5.331278	5.474982	5.492279	5.498313
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
1.028737	1.150999	1.141413	1.134946	1.187983	1.189274
1.075941	1.323773	1.351257	1.387133	1.394715	1.395696
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
8.623994	7.816407	7.797255	7.813144	8.037429	8.042603
8.261033	7.997233	7.940474	7.909797	7.864037	7.864067
13.050000	11.050000	11.050000	11.050000	11.050000	11.050000
9.426663	6.400000	6.400000	5.723755	5.833095	5.836047
9.988203	6.400000	6.400000	5.754027	5.754580	5.743220
10.700000	6.400000	6.400000	6.400000	6.400000	6.400000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2006	2005	2004	2003
Lafayette				
Residential/Agricultural Real	\$8.780093	\$8.885133	\$9.345040	\$9.352899
Commercial/Industrial and Public Utility Real	8.673906	8.675541	8.883864	8.863044
General Business and Public Utility Personal	10.500000	10.500000	10.500000	10.500000
Lafayette/Chippewa-on-the-Lake Village				
Residential/Agricultural Real	3.548239	3.602465	3.854482	3.857863
Commercial/Industrial and Public Utility Real	3.775302	3.776243	3.900000	3.900000
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Lafayette/Brairwood Beach Village				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Litchfield				
Residential/Agricultural Real	7.501521	7.506348	7.788376	6.990313
Commercial/Industrial and Public Utility Real	7.658464	7.849297	7.887056	7.157620
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.097181	4.949641	4.917064	5.005265
Commercial/Industrial and Public Utility Real	5.227116	5.015901	4.813290	4.769637
General Business and Public Utility Personal	6.200000	5.700000	5.200000	5.450000
Medina				
Residential/Agricultural Real	5.246827	5.255789	5.457099	4.075718
Commercial/Industrial and Public Utility Real	5.259360	5.257680	5.327249	3.968497
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Montville				
Residential/Agricultural Real	7.533614	5.917558	6.244032	6.347821
Commercial/Industrial and Public Utility Real	7.984386	6.060798	6.373281	6.385609
General Business and Public Utility Personal	10.950000	9.950000	9.950000	9.950000
Sharon				
Residential/Agricultural Real	6.432674	6.425671	6.846073	5.450639
Commercial/Industrial and Public Utility Real	5.779736	5.927316	6.352439	4.808687
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.515470	5.515066	5.612574	5.614110
Commercial/Industrial and Public Utility Real	5.407054	5.406234	5.469180	5.469180
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	2.015470	2.015066	2.112574	2.114110
Commercial/Industrial and Public Utility Real	1.907054	1.906234	1.969180	1.969180
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.298360	3.300238	2.884635	2.885589
Commercial/Industrial and Public Utility Real	3.651246	3.658142	3.052938	3.053044
General Business and Public Utility Personal	4.400000	4.400000	3.400000	3.400000
Westfield				
Residential/Agricultural Real	4.087332	4.086147	4.186308	4.187392
Commercial/Industrial and Public Utility Real	4.201567	4.205827	4.246803	4.248519
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2002	2001	2000	1999	1998	1997
\$8.200488	\$7.996174	\$8.092060	\$8.115171	\$8.264177	\$8.312974
7.433569	7.834131	7.855011	7.875782	7.625705	7.467843
9.750000	8.750000	9.750000	9.750000	10.000000	10.500000
2.666426	3.985186	4.079384	4.095429	4.174583	4.217132
2.481231	4.142583	4.165215	4.181106	3.944673	3.789107
3.150000	4.150000	5.150000	5.150000	5.400000	5.900000
0.000000	0.000000	0.000000	0.000000	4.174583	4.217132
0.000000	0.000000	0.000000	0.000000	3.944673	3.789107
0.000000	0.000000	0.000000	0.000000	5.400000	5.900000
7.001935	7.588233	7.592343	7.601528	7.880292	7.080811
7.157620	8.268208	8.268208	8.268307	8.268307	7.542684
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.014486	5.361999	5.368521	5.096056	5.242538	5.576822
4.878991	5.284880	5.295392	5.178884	5.305145	5.737960
5.450000	6.200000	6.200000	5.450000	5.450000	6.200000
4.081248	4.291596	4.286218	3.435800	3.471090	3.477262
3.947904	4.401982	4.437923	3.816664	3.803889	3.838649
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
6.413759	7.134118	7.936067	8.004364	8.505021	6.692026
6.291094	7.470148	8.416244	8.649540	8.680443	6.864806
9.950000	9.950000	10.950000	10.950000	10.950000	9.450000
5.454380	6.019036	5.602208	5.644783	5.852063	5.890304
4.958938	5.965457	5.546217	5.641051	5.656467	5.793246
7.400000	7.400000	8.400000	8.400000	8.400000	8.400000
5.611006	5.900000	5.226142	5.229432	5.326004	5.333338
5.466548	5.900000	5.351822	5.372712	5.430880	5.430880
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.111006	2.400000	1.726142	1.729432	1.826004	1.833338
1.966548	2.400000	1.851822	1.872712	1.930880	1.930880
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
2.887194	2.972387	2.970158	3.550122	3.244000	3.005318
3.047227	3.207068	3.201978	3.999908	3.522916	3.202083
3.400000	3.400000	3.400000	4.400000	3.800000	3.400000
4.186602	4.384984	4.385826	4.391886	4.488184	3.965776
4.181505	4.476349	4.475341	4.474717	4.496299	3.954258
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2006	2005	2004	2003
Westfield/Gloria Glens Village				
Residential/Agricultural Real	\$0.400000	\$0.400000	\$0.400000	\$0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
York				
Residential/Agricultural Real	5.990726	6.009173	6.187499	6.183482
Commercial/Industrial and Public Utility Real	6.781803	5.781803	6.200000	6.200000
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.598456	0.600032	0.645476	0.648472
Commercial/Industrial and Public Utility Real	0.600028	0.594488	0.627085	0.623093
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
County Library				
Residential/Agricultural Real	1.639729	1.641092	1.690254	0.693270
Commercial/Industrial and Public Utility Real	1.667721	1.658547	1.697431	0.691881
General Business and Public Utility Personal	2.250000	2.250000	2.250000	1.250000
Medina County Park District				
Residential/Agricultural Real	0.378961	0.380077	0.408764	0.410588
Commercial/Industrial and Public Utility Real	0.365362	0.362582	0.382620	0.380153
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Ella Everhard Library				
Residential/Agricultural Real	1.614543	1.623898	1.738259	1.750000
Commercial/Industrial and Public Utility Real	1.672193	1.688424	1.750000	1.750000
General Business and Public Utility Personal	1.750000	1.750000	1.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.783235	2.782535	2.950527	2.953172
Commercial/Industrial and Public Utility Real	2.946893	2.945289	3.068374	3.068374
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	3.613982	3.870780	2.961018	3.313786
Commercial/Industrial and Public Utility Real	4.112495	4.045448	3.423746	3.808689
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Cleveland Metro Parks				
Residential/Agricultural Real	1.846449	1.845703	1.166111	1.275831
Commercial/Industrial and Public Utility Real	1.850000	1.839668	1.320837	1.340331
General Business and Public Utility Personal	1.850000	1.850000	1.550000	1.550000
Wayne County Library				
Residential/Agricultural Real	0.994250	0.805001	0.807108	0.000000
Commercial/Industrial and Public Utility Real	1.081017	0.872974	0.874935	0.000000
General Business and Public Utility Personal	1.250000	1.000000	1.000000	0.000000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.00000	2.00000	2.00000	1.99957
Commercial/Industrial and Public Utility Real	2.02740	2.02812	2.01225	2.00000
General Business and Public Utility Personal	3.05000	3.05000	3.05000	3.05000

2002	2001	2000	1999	1998	1997
\$0.400000	\$0.400000	\$0.400000	\$0.400000	\$0.400000	\$0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
5.634377	7.503035	7.464960	7.443410	8.824375	5.833676
5.334581	7.230233	7.697831	7.646643	8.710404	5.709198
6.200000	7.700000	7.700000	7.700000	9.200000	6.200000
0.651248	0.755336	0.752959	0.454374	0.477232	0.480173
0.618193	0.801862	0.807539	0.518551	0.518881	0.519662
1.000000	1.000000	1.000000	0.700000	0.700000	0.700000
0.696834	0.807831	0.804714	0.806380	0.848120	0.853212
0.686936	0.892040	0.898035	0.912512	0.913840	0.918976
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
0.412086	0.476836	0.474923	0.475773	0.302008	0.303999
0.377112	0.489120	0.492731	0.499610	0.330554	0.331060
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.015079	1.181323	1.174987	1.175949	1.224799	1.233549
1.090271	1.399729	1.401764	1.399337	1.392919	1.363413
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.947827	3.445722	3.438379	3.446909	3.697298	3.716312
3.063227	3.910797	3.686911	3.739961	3.887680	3.887680
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.492758	3.701665	3.702422	4.074638	1.796065	0.943828
4.028233	4.097883	4.095714	4.209994	1.964518	1.047859
4.300000	4.300000	4.300000	4.300000	3.300000	2.300000
1.277145	1.281240	1.427219	1.428909	1.431722	1.547481
1.324997	1.324742	1.503872	1.508351	1.509114	1.547672
1.550000	1.550000	1.550000	1.550000	1.550000	1.550000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.00455	2.00000	2.00000	2.05692	2.07215	2.09340
2.16546	2.18048	2.21540	2.21860	2.23128	2.22950
3.05000	3.05000	3.05000	3.05000	3.05000	3.05000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2006	2005	2004	2003
Wayne				
Residential/Agricultural Real	\$2.000002	\$2.000002	\$2.001109	\$2.000001
Commercial/Industrial and Public Utility Real	2.298979	2.397347	2.309935	2.483054
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
Out-of-County School Districts				
North Central LSD				
Residential/Agricultural Real	22.936071	22.985237	22.928285	23.348809
Commercial/Industrial and Public Utility Real	23.036495	23.063693	23.061191	23.389371
General Business and Public Utility Personal	30.700000	30.700000	30.700000	31.000000
Rittman Exempted Village SD				
Residential/Agricultural Real	27.304939	32.698401	32.418447	27.481211
Commercial/Industrial and Public Utility Real	45.760541	51.579092	51.747243	46.861980
General Business and Public Utility Personal	53.800000	60.300000	60.300000	54.800000
Schools				
Black River Local School District				
Residential/Agricultural Real	23.945629	25.425060	25.922093	26.364610
Commercial/Industrial and Public Utility Real	27.604449	28.881843	29.196711	29.353651
General Business and Public Utility Personal	55.830000	56.830000	56.830000	56.830000
Brunswick City School District				
Residential/Agricultural Real	35.008619	36.709456	30.257824	30.261270
Commercial/Industrial and Public Utility Real	35.169796	36.678052	30.428187	30.246939
General Business and Public Utility Personal	65.470000	67.170000	60.670000	60.670000
Buckeye Local School District				
Residential/Agricultural Real	24.802810	25.864779	26.986815	27.029292
Commercial/Industrial and Public Utility Real	28.036694	28.951101	29.319505	28.424598
General Business and Public Utility Personal	59.700000	60.700000	60.700000	60.700000
Cloverleaf Local School District				
Residential/Agricultural Real	29.566992	22.963435	24.456033	24.429030
Commercial/Industrial and Public Utility Real	33.483559	27.014311	27.555154	27.662075
General Business and Public Utility Personal	61.300000	55.800000	55.800000	55.800000
Highland Local School District				
Residential/Agricultural Real	31.667105	32.406460	34.439494	34.559582
Commercial/Industrial and Public Utility Real	28.467317	28.040974	30.149043	30.082431
General Business and Public Utility Personal	70.550000	71.320000	71.320000	71.320000
Medina City School District				
Residential/Agricultural Real	43.589730	36.398567	38.187502	38.379048
Commercial/Industrial and Public Utility Real	47.483362	39.682739	40.650956	40.550821
General Business and Public Utility Personal	91.480000	84.080000	84.080000	84.080000
Wadsworth City School District				
Residential/Agricultural Real	31.869675	32.751023	34.356733	28.621558
Commercial/Industrial and Public Utility Real	36.567474	37.583103	38.590850	32.683878
General Business and Public Utility Personal	71.500000	72.250000	72.250000	66.350000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

2002	2001	2000	1999	1998	1997
\$2.000003	\$2.000000	\$1.996742	\$2.197212	\$2.210185	\$2.212458
2.660846	2.673513	2.683112	2.701217	2.708094	2.673827
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
23.606733	24.013849	24.418511	27.314795	27.646316	27.618057
23.606331	24.139615	24.577669	27.412737	27.773647	27.715247
31.200000	31.600000	32.000000	34.800000	35.100000	35.100000
29.519675	29.680831	29.728339	32.882544	32.915640	32.786688
50.139318	50.207562	50.068563	50.916058	50.916083	48.567842
54.800000	54.800000	54.800000	54.800000	54.800000	54.800000
27.406735	33.082014	33.691816	35.650202	36.470845	29.426789
31.326439	38.577869	38.347417	38.503324	38.845047	31.277711
56.830000	60.830000	60.830000	60.830000	60.830000	53.250000
30.202691	31.794103	31.677489	32.208396	32.991063	34.145278
30.113461	33.198379	33.155230	34.121648	34.711214	35.979334
61.920000	63.240000	63.240000	63.770000	64.520000	65.670000
27.146291	29.977871	25.559267	25.588634	27.027508	27.247439
29.036668	35.012893	30.985860	32.419588	33.333280	33.512243
60.700000	60.700000	56.340000	56.340000	56.340000	56.380000
24.458977	27.796864	27.617543	27.612516	28.992667	29.103814
27.802986	34.691064	34.681357	35.024804	35.321407	35.430687
55.800000	55.800000	55.800000	55.800000	55.800000	55.800000
34.659971	34.571654	33.339758	32.370785	28.336126	29.031290
30.455211	32.648519	31.538737	30.724421	25.654158	26.786843
71.320000	66.580000	65.380000	64.180000	58.680000	59.280000
38.598637	43.950672	43.931452	37.604492	39.190756	40.576394
40.154070	49.698494	50.211221	44.054290	43.905809	45.143221
84.080000	85.290000	85.290000	78.920000	78.920000	80.020000
28.605311	31.940581	30.944094	30.711783	30.109538	25.734085
32.434968	39.096982	38.258977	37.970872	36.370115	31.882606
66.350000	66.630000	65.750000	65.500000	64.000000	61.500000

Medina County, Ohio
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years

Collection Year	Real Property Assessed Values			Tangible Personal Property Assessed Values		Estimated Actual Value
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Public Utility	General Business	
2006	\$3,355,993,150	\$661,351,830	\$11,478,128,514	\$102,264,740	\$135,681,115	\$839,842,545
2005	3,252,858,090	615,828,540	11,053,390,371	103,947,740	205,454,251	1,213,878,437
2004	2,939,046,270	562,780,350	10,005,218,914	111,663,540	290,678,631	1,390,710,521
2003	2,816,765,910	548,433,370	9,614,855,086	114,326,210	292,506,342	1,401,682,852
2002	2,704,578,140	538,659,110	9,266,392,143	110,728,270	317,443,253	1,506,015,636
2001	2,261,163,190	411,257,860	7,635,488,714	108,476,650	319,694,873	1,513,246,629
2000	2,178,370,050	378,385,710	7,305,016,457	135,598,120	305,377,030	1,481,814,990
1999	2,080,794,010	366,102,380	6,991,132,543	138,866,220	264,136,979	1,306,224,171
1998	1,920,857,910	352,350,230	6,494,880,400	144,051,753	256,092,004	1,277,138,670
1997	1,829,556,070	336,427,760	6,188,525,229	150,283,850	224,858,610	1,148,423,233

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Medina County Auditor

Assessed Values	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$4,255,290,835	\$12,317,971,059	34.55%	\$5.81
4,178,088,621	12,267,268,809	34.06	5.85
3,904,168,791	11,395,929,435	34.26	6.11
3,772,031,832	11,016,537,938	34.24	6.13
3,671,408,773	10,772,407,779	34.08	5.97
3,100,592,573	9,148,735,343	33.89	6.44
2,997,730,910	8,786,831,447	34.12	5.33
2,849,899,589	8,297,356,713	34.35	5.34
2,673,351,897	7,772,019,070	34.40	5.48
2,541,126,290	7,336,948,461	34.63	5.50

Medina County, Ohio
Property Tax Levies And Collections
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)	Percent of Total Tax Collections To Tax Levy
2006	\$24,875,255	\$22,834,260	91.80 %	\$684,461	\$23,518,721	94.55 %
2005	24,044,724	22,299,817	92.74	621,756	22,921,573	95.33
2004	22,911,257	21,202,225	92.54	714,090	21,916,315	95.66
2003	20,964,253	20,338,284	97.01	624,101	20,962,385	99.99
2002	19,858,328	19,060,641	95.98	575,358	19,635,999	98.88
2001	17,897,268	17,399,063	97.22	406,751	17,805,814	99.49
2000	13,855,193	13,531,524	97.66	474,963	14,006,487	101.09
1999	13,404,638	11,633,845	86.79	349,967	11,983,812	89.40
1998	12,827,927	12,519,734	97.60	366,638	12,886,372	100.46
1997	12,341,571	11,932,052	96.68	380,903	12,312,955	99.77

Source: Medina County Auditor

Note: The County does not identify delinquent collections by the year for which the tax was levied.

(1) State reimbursement of rollback and homestead exemptions are included.

Medina County, Ohio

Principal Taxpayers

2006 and 1997

Taxpayer	2006	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$34,998,240	0.87%
American Transmission Systems	20,004,380	0.50
Ohio Farmers Insurance	15,860,110	0.39
Verison North, Inc.	15,557,040	0.39
Columbia Gas Trans Corp	12,389,430	0.31
Discount Drug Mart	8,644,660	0.22
Lodi Outlets LLC	8,325,870	0.21
Owens Corning	7,456,880	0.19
Shiloh Corporation	6,941,890	0.17
Columbia Gas of Ohio	6,714,500	0.17
	<u>\$136,893,000</u>	<u>3.42%</u>
Total Assessed Valuation	<u>\$4,017,344,980</u>	

Taxpayer	1997	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$65,567,480	3.03%
GTE North, Inc.	37,924,000	1.75
Columbia Gas of Ohio Inc.	16,779,140	0.77
Ohio Farmers Insurance	14,929,400	0.69
MTD Products	10,909,620	0.50
Hardware Wholesalers	8,501,250	0.39
Discount Drug Mart	7,869,740	0.36
Valley City Steel	5,744,960	0.27
East Ohio Gas Company	4,704,470	0.22
Columbia Gas Trans Corp	3,821,100	0.18
	<u>\$176,751,160</u>	<u>8.16%</u>
Total Assessed Valuation	<u>\$2,165,983,830</u>	

Source: Medina County Auditor

Medina County, Ohio
Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years

Year	Governmental Activities					Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable	OWDA Loans	OPWC Loans	Revenue Bonds
2006	\$8,694,637	\$1,781,228	\$1,873,898	\$247,446	\$0	\$103,058,151	\$251,914	\$358,765
2005	10,731,506	1,981,516	2,271,246	325,742	0	102,464,606	268,708	418,477
2004	11,415,000	2,206,804	2,645,013	0	0	96,329,091	285,503	478,189
2003	13,110,000	2,433,492	2,996,628	0	0	97,188,391	302,297	537,901
2002	15,357,613	2,242,180	3,327,438	0	0	95,555,091	319,091	597,613
2001	15,035,000	2,465,148	3,946,902	0	0	80,016,503	0	657,325
2000	16,540,000	2,731,836	3,041,052	0	0	60,032,716	0	740,759
1999	16,542,500	2,396,024	433,650	0	1,195,000	43,692,061	0	835,471
1998	14,245,000	2,722,101	4,667,181	0	2,445,000	45,548,658	0	918,297
1997	15,447,500	3,082,178	4,583,051	0	400,000	46,339,739	0	1,001,121

(1) Personal income and population information is located on S34.

Source: Medina County Auditor

Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$116,266,039	2.21 %	\$683
118,461,801	2.90	704
113,359,600	2.87	696
116,568,709	2.97	721
117,399,026	3.02	732
102,120,878	2.58	656
83,086,363	2.17	550
65,094,706	2.45	419
70,546,237	2.56	438
70,853,589	2.81	480

Medina County, Ohio
Ratio of General Obligation Bonded Debt to Estimated Actual
Value and Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
2006	170,200	\$12,317,971,059	\$8,694,637	0.07 %	\$51
2005	168,198	12,267,268,809	10,731,506	0.09	64
2004	162,906	11,395,929,435	11,415,000	0.10	70
2003	161,680	11,016,537,938	13,110,000	0.12	81
2002	160,453	10,772,407,779	15,357,613	0.14	96
2001	155,780	9,148,735,343	15,035,000	0.16	97
2000	151,095	8,786,831,447	16,540,000	0.19	109
1999	155,190	8,297,356,713	16,542,500	0.20	107
1998	161,170	7,772,019,070	14,245,000	0.18	88
1997	147,552	7,336,948,461	15,447,500	0.21	105

Sources: (1) U.S. Bureau of Census, Census of Population
(2) Medina County Auditor

Medina County, Ohio
Revenue Bond Coverage (1)
Last Ten Years

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2006	\$12,268,307	\$11,355,402	\$912,905	\$2,864,468	\$1,848,393	\$4,712,861	0.19
2005	11,899,867	10,519,670	1,380,197	2,263,204	1,887,260	4,150,464	0.33
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

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2006	\$6,674,699	\$5,113,603	\$1,561,096	\$1,799,890	\$1,897,749	\$3,697,639	0.42
2005	6,777,934	4,518,404	2,259,530	1,724,258	1,857,825	3,582,083	0.63
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

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2006	\$7,459,851	\$6,823,248	\$636,603	\$588,835	\$321,324	\$910,159	0.70
2005	7,228,205	6,253,330	974,875	556,653	353,505	910,158	1.07
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

- (1) Includes OWDA Loans
- (2) Gross revenue is total operating revenue plus interest income
- (3) Operating expenses are exclusive of depreciation

Source: Medina County Auditor

Medina County, Ohio

Legal Debt Margin

Last Ten Years

	2006	2005	2004
Total Assessed Property Value	<u>\$4,255,290,835</u>	<u>\$4,178,088,621</u>	<u>\$3,904,168,791</u>
General Bonded Debt Outstanding:			
General Obligation Bonds	\$8,710,000	\$9,680,000	\$11,415,000
Special Assessment Bonds	1,781,228	1,981,516	2,206,804
General Obligation Revenue Bonds	358,765	418,477	478,189
OWDA Loans	104,932,049	104,735,852	98,974,104
OPWC Loans	499,360	594,450	285,503
Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>
Total Gross Indebtedness	116,281,402	117,410,295	113,359,600
Less:			
Jail Construction Bonds	(1,725,000)	(2,270,000)	(2,805,000)
Special Assessment Debt	(1,781,228)	(1,981,516)	(2,206,804)
Revenue Bonds	(358,765)	(418,477)	(478,189)
OWDA Loans - Enterprise Fund Revenue	(103,058,151)	(102,464,606)	(96,329,091)
OWDA Loans - Special Assessment Revenue	(1,720,221)	(2,092,079)	(2,441,433)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	<u>(610,954)</u>	<u>(886,540)</u>	<u>(1,005,358)</u>
Total Net Debt Applicable to Debt Limit	<u>7,027,083</u>	<u>7,297,077</u>	<u>8,093,725</u>
Overall Legal Debt Limit			
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>98,882,271</u>	<u>96,952,216</u>	<u>90,104,220</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>104,882,271</u>	<u>102,952,216</u>	<u>96,104,220</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$97,855,188</u>	<u>\$95,655,139</u>	<u>\$88,010,495</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.30%	92.91%	91.58%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$42,552,908</u>	<u>\$41,780,886</u>	<u>\$39,041,688</u>
Total Gross Indebtedness	116,281,402	117,410,295	113,359,600
Less:			
Jail Construction Bonds	(1,725,000)	(2,270,000)	(2,805,000)
Special Assessment Debt	(1,781,228)	(1,981,516)	(2,206,804)
Revenue Bonds	(358,765)	(418,477)	(478,189)
OWDA Loans - Enterprise Fund Revenue	(103,058,151)	(102,464,606)	(96,329,091)
OWDA Loans - Special Assessment Revenue	(1,720,221)	(2,092,079)	(2,441,433)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	<u>(610,954)</u>	<u>(886,540)</u>	<u>(1,005,358)</u>
Net Debt Within 5 1/2 % Limitations	<u>7,027,083</u>	<u>7,297,077</u>	<u>8,093,725</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$35,525,825</u>	<u>\$34,483,809</u>	<u>\$30,947,963</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	83.49%	82.53%	79.27%

Source: County Financial Records

2003	2002	2001	2000	1999	1998	1997
<u>\$3,772,031,832</u>	<u>\$3,671,408,773</u>	<u>\$3,100,592,573</u>	<u>\$2,997,730,910</u>	<u>\$2,849,899,589</u>	<u>\$2,673,351,897</u>	<u>\$2,541,126,290</u>
\$13,110,000	\$15,357,613	\$15,035,000	\$16,540,000	\$16,542,500	\$14,245,000	\$15,447,500
2,433,492	2,242,180	2,465,148	2,731,836	2,396,024	2,722,101	3,082,178
537,901	0	657,325	740,759	835,471	918,297	1,001,121
100,185,019	98,882,590	83,963,405	64,073,768	48,025,711	50,214,839	50,922,790
302,297	0	0	0	0	0	0
0	0	0	0	1,195,000	2,445,000	400,000
116,568,709	116,482,383	102,120,878	84,086,363	68,994,706	70,545,237	70,853,589
(3,330,000)	(3,850,000)	(4,130,000)	(4,530,000)	(4,910,000)	(5,270,000)	(5,605,000)
(2,433,492)	(2,242,180)	(2,465,148)	(2,731,836)	(2,396,024)	(2,722,101)	(3,082,178)
(537,901)	0	(657,325)	(740,759)	(835,471)	(918,297)	(1,001,121)
(97,188,391)	(95,555,091)	(80,016,503)	(60,032,716)	(43,692,061)	(45,547,658)	(45,948,798)
(2,769,668)	(3,078,086)	(3,676,975)	(4,041,052)	(4,333,650)	(4,667,181)	(4,973,992)
<u>(1,414,226)</u>	<u>(1,647,771)</u>	<u>(1,082,534)</u>	<u>(790,825)</u>	<u>(1,158,322)</u>	<u>(270,027)</u>	<u>(34,556)</u>
8,895,031	10,109,255	10,092,393	11,219,175	11,669,178	11,149,973	10,207,944
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
86,800,796	84,285,219	70,014,814	67,443,273	63,747,490	59,333,797	56,028,157
92,800,796	90,285,219	76,014,814	73,443,273	69,747,490	65,333,797	62,028,157
<u>\$83,905,765</u>	<u>\$80,175,964</u>	<u>\$65,922,421</u>	<u>\$62,224,098</u>	<u>\$58,078,312</u>	<u>\$54,183,824</u>	<u>\$51,820,213</u>
90.41%	88.80%	86.72%	84.72%	83.27%	82.93%	83.54%
<u>\$37,720,318</u>	<u>\$36,714,088</u>	<u>\$31,005,926</u>	<u>\$29,977,309</u>	<u>\$28,498,996</u>	<u>\$26,733,519</u>	<u>\$25,411,263</u>
116,568,709	116,482,383	102,120,878	84,086,363	68,994,706	70,545,237	70,853,589
(3,330,000)	(3,850,000)	(4,130,000)	(4,530,000)	(4,910,000)	(5,270,000)	(5,605,000)
(2,433,492)	(2,242,180)	(2,465,148)	(2,731,836)	(2,396,024)	(2,722,101)	(3,082,178)
(537,901)	0	(657,325)	(740,759)	(835,471)	(918,297)	(1,001,121)
(97,188,391)	(95,555,091)	(80,016,503)	(60,032,716)	(43,692,061)	(45,547,658)	(45,948,798)
(2,769,668)	(3,078,086)	(3,676,975)	(4,041,052)	(4,333,650)	(4,667,181)	(4,973,992)
<u>(1,414,226)</u>	<u>(1,647,771)</u>	<u>(1,082,534)</u>	<u>(790,825)</u>	<u>(1,158,322)</u>	<u>(270,027)</u>	<u>(34,556)</u>
8,895,031	10,109,255	10,092,393	11,219,175	11,669,178	11,149,973	10,207,944
<u>\$28,825,287</u>	<u>\$26,604,833</u>	<u>\$20,913,533</u>	<u>\$18,758,134</u>	<u>\$16,829,818</u>	<u>\$15,583,546</u>	<u>\$15,203,319</u>
76.42%	72.46%	67.45%	62.57%	59.05%	58.29%	59.83%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2006

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$8,710,000	100 %	\$8,710,000
OWDA Loans	1,873,898	100	1,873,898
OPWC Loans	247,446	100	247,446
Special Assessment Bonds	<u>1,781,228</u>	100	<u>1,781,228</u>
<i>Total Direct - Medina County</i>	<u>12,612,572</u>		<u>12,612,572</u>
Overlapping			
Cities Wholly Within the County	12,822,612	100	12,822,612
City of Rittman	5,250,500	2	105,010
School Districts Wholly Within the County	153,522,378	100	153,522,378
Black River Local School District	3,410,000	44	1,500,400
Highland Local School District	<u>37,435,000</u>	99	<u>37,060,650</u>
<i>Total Overlapping</i>	<u>212,440,490</u>		<u>205,011,050</u>
<i>Totals</i>	<u><u>\$225,053,062</u></u>		<u><u>\$217,623,622</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2006.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2006 and 1997

2006

Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,755	3.23 %
Medina County	1,668	3.07
Medina City School District	800	1.47
Brunswick City School District	789	1.45
Shiloh Industries Inc.	744	1.37
Medina General Hospital	740	1.36
Wadsworth City Schools	490	0.90
Discount Drug Mart Inc.	434	0.80
WRH Health System	372	0.68
Cloverleaf Local Schools	369	0.68
Total	8,161	15.02 %
Total Employment within the County	54,334	

1997

Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,418	3.04 %
Medina County	1,300	2.79
Scheider National Trucking	1,204	2.58
MTD Products	1,176	2.52
Brunswick City School District	850	1.82
Medina General Hospital	760	1.63
K-Mart	685	1.47
Medina City School District	638	1.37
Discount Drug	630	1.35
Wadsworth City Schools District	445	0.95
	9,106	19.52 %
	46,650	

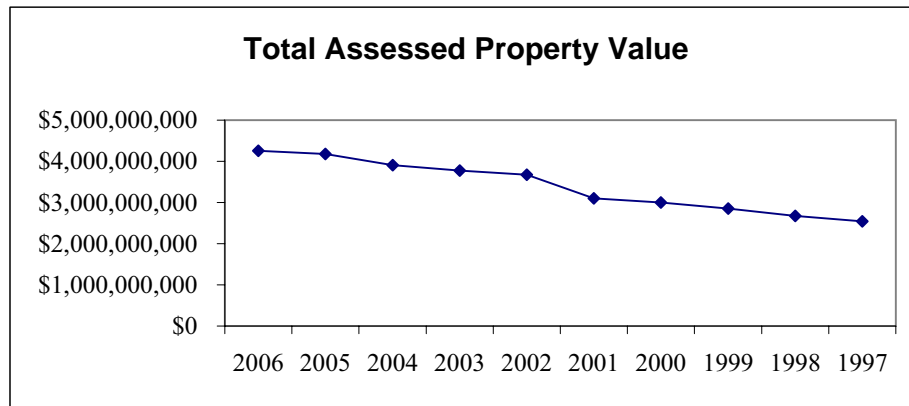
Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)	Number of Licensed Drivers
2006	170,200	\$5,260,201,200	\$30,906	\$55,811	37	122,090
2005	168,198	4,078,969,698	24,251	55,811	37	110,139
2004	162,906	3,950,633,406	24,251	55,811	37	110,139
2003	161,680	3,920,901,680	24,251	55,811	37	110,139
2002	160,453	3,891,145,703	24,251	55,811	37	113,278
2001	155,780	3,951,515,480	25,366	48,050	40	111,262
2000	151,095	3,832,675,770	25,366	48,050	40	114,614
1999	155,190	2,654,990,520	17,108	41,707	33	104,992
1998	161,170	2,757,296,360	17,108	41,707	33	104,992
1997	147,552	2,524,319,616	17,108	41,707	33	104,992

(1) Source: Medina County Auditor

(2) Computation of per capita personal income multiplied by population



<u>Number of Registered Voters</u>	<u>Number of County Employees (1)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
122,097	1,668	4.9 %	\$4,255,290,835
119,421	1,625	4.6	4,178,088,621
97,494	1,600	5.2	3,904,168,791
97,494	1,600	5.4	3,772,031,832
97,494	1,525	5.0	3,671,408,773
98,953	1,531	4.4	3,100,592,573
102,535	1,525	3.4	2,997,730,910
90,372	1,400	3.8	2,849,899,589
90,372	1,400	4.6	2,673,351,897
86,676	1,300	3.8	2,541,126,290

Medina County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Five Years (1)

Function/Program	2006	2005	2004
<i>Governmental Activities</i>			
General Government			
Legislative and Executive			
County Offices	138	115	120
Real Estate Assessment	34	33	16
Delinquent Real Estate Tax Assessment Collections	8	6	2
Workforce Development	2	5	5
Judicial			
County Offices	126	127	115
Child Support Enforcement	38	38	37
Public Safety			
County Offices	210	196	197
Drug Enforcement	5	8	8
Public Works			
County Offices	33	32	34
Auto and Gas	54	55	54
Health Services			
Mental Retardation and Developmental Disabilities	280	252	277
ADAMH	5	5	5
Animal Shelter	8	7	6
Human Services			
Transportation	48	56	58
Title IV-D	9	8	8
Shelter Care	9	16	14
Public Assistance	95	90	82
Office for Older Adults	26	24	25
County Home	34	34	37
<i>Business-Type Activities</i>			
Sewer District	103	107	103
Water District	26	24	18
Solid Waste	5	5	5
Totals	1,296	1,243	1,226

Source: Medina County Auditor

Method: Using 1 for each full time employee at December 31. Part-time and seasonal employees are not included.

(1) Information prior to 2002 is not available

n/a: Information not available

2003	2002
109	106
22	26
2	4
2	N/A
115	114
7	45
198	197
7	7
27	24
54	59
254	236
4	6
6	5
46	40
1	1
14	9
77	77
23	21
36	32
110	105
17	14
6	5
<u>1,137</u>	<u>1,133</u>

Medina County, Ohio
 Operating Indicators by Function/Program
 Last Ten Years

Function/program	2006	2005	2004	2003
General Government				
Finance Department				
Number of Resolutions Passed	1,213	1,227	1,196	1,120
State and Federal Grant Funds Received	\$6,600,773	\$7,310,376	\$5,514,263	\$4,936,595
Transportation				
Number of Trips	119,377	194,048	116,054	115,305
Number of Vehicles	24	24	22	21
Vehicle Miles Per Year	825,629	715,734	816,224	752,628
Accounting				
Agency Ratings - Standard and Poors	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa2	Aa2	Aa2	Aa2
Number of Checks/Vouchers Issued	39,770	39,413	39,679	37,439
Amount of Checks Written	\$191,824,862	\$184,128,822	\$172,764,398	\$170,068,304
Number of Receipts Issued	9,370	9,376	9,078	8,788
Number of Budget Adjustments Issued	934	964	1,020	1,030
Building				
Residential Construction Permits Issued	749	915	1,021	1,020
Commercial Construction Permits Issued	437	304	225	232
Estimated Value of Construction	\$24,370,985	\$23,644,753	\$17,786,166	\$16,900,945
Amount of Checks Written	N/A	N/A	N/A	N/A
Number of Permits Issued	1,186	1,219	1,306	1,252
Average Construction Costs of New Homes	\$234,027	\$225,602	\$211,872	\$202,919
Amount of Revenue Generated from Permits	\$1,116,212	\$1,149,987	\$1,138,073	\$918,577
Number of Contract Registrations Issued	564	671	673	562
Amount of Revenue Generated from Contract Registrations	28,200	33,550	33,675	28,125
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	0	2	1	2
Number of Promotions from Sheriff's Certified Lists	1	2	1	2
Total Calls for Services	53,563	66,683	67,872	78,790
Number of Traffic Citations Issued	575	1,026	933	795
Number of Criminal Arrest	468	269	264	260
Number of Accidents Reports Completed	2,983	77	89	70
Part 1 Offenses (Major Offenses)	120	1,100	1,050	1,000
Sheriff's Department Auxiliary Hours Worked	3,956	4,228	3,376	4,255
DUI Arrests	169	80	76	70
Number of Prisoners	3,857	3,857	3,957	3,780
Prisoner Meal Costs	\$354,458	\$247,266	\$257,549	\$277,519
Motor Vehicle Accidents	339	3	2	8
Property Damage Accidents	90	3	2	8
Gasoline Costs of Fleet	\$162,783	\$131,890	\$99,839	\$93,204
Number of Full-Time Law Enforcement Employees	72	70	69	72
Public Works				
Bridges Replaced	4	N/A	N/A	N/A
Culverts Replaced	28	N/A	N/A	N/A
Miles of Road Maintained	328	N/A	N/A	N/A
Number of Bridges	291	N/A	N/A	N/A
Number of Culverts	850	N/A	N/A	N/A
Number of Signals	16	N/A	N/A	N/A
Number of Traffic Signs	6,607	N/A	N/A	N/A
Number of Vehicles	101	N/A	N/A	N/A
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	1,229	1,073	1,251	1,135
Number of Deaths - Certificates Filed	968	978	948	975
Number of Births - Certificates Issued	4,580	7,296	3,997	5,427
Number of Deaths - Certificates Issued	5,369	6,221	5,026	6,807
Burial Permits - Certificates Issued	980	645	886	655
Dog Warden Services Calls Responded to	1,565	2,291	3,112	1,530

Sources: Medina County

n/a: Information not available

2002	2001	2000	1999	1998	1997
1,148	1,247	N/A	N/A	N/A	N/A
\$5,048,207	\$4,687,075	N/A	N/A	N/A	N/A
113,755	94,456	N/A	N/A	N/A	N/A
21	20	N/A	N/A	N/A	N/A
631,521	559,441	N/A	N/A	N/A	N/A
AA	AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	A3	A3	A1
36,820	37,818	35,626	N/A	N/A	N/A
\$165,166,659	\$151,967,171	\$149,597,579	N/A	N/A	N/A
8,333	8,219	8,286	N/A	N/A	N/A
932	930	860	N/A	N/A	N/A
807	873	801	774	689	602
250	263	285	290	343	288
\$14,721,983	\$15,315,833	\$8,706,185	\$16,135,524	\$12,091,687	N/A
N/A	N/A	N/A	N/A	N/A	N/A
1,057	1,142	1,102	1,035	1,032	890
\$184,618	\$179,112	\$192,202	\$175,663	\$172,766	\$156,660
\$924,409	\$803,470	\$769,295	\$915,462	\$688,628	\$613,796
656	477	615	544	616	398
32,800	23,875	30,775	27,225	30,800	19,900
1	1	1	1	2	1
1	1	1	1	2	1
86,847	69,887	41,123	36,000	35,000	33,000
714	729	720	660	600	570
258	255	245	235	220	197
71	59	56	53	49	49
950	900	850	800	750	700
3,838	4,568	6,182	7,763	10,298	9,550
71	59	56	53	49	49
3,774	4,146	3,770	3,678	3,555	3,215
\$284,831	\$267,939	\$268,572	\$266,570	\$287,284	\$215,521
5	5	4	9	4	3
5	5	4	9	4	3
\$85,711	\$96,339	\$90,559	\$58,850	\$55,396	\$63,427
73	71	70	71	76	74
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
1,206	1,259	1,145	1,074	1,111	1,062
995	1,047	897	927	914	918
4,507	4,529	3,565	3,162	3,095	2,858
5,868	5,508	4,076	3,882	3,918	3,918
665	629	387	390	377	378
1,990	2,001	1,845	1,691	1,537	1,618

Medina County, Ohio
Capital Assets Statistics by Function/Program
Last Six Years (1)

	2006	2005	2004	2003	2002	2001
Governmental Activities						
General Government						
Legislative and Executive						
County Offices						
Vehicles	28	28	26	23	21	20
Real Estate Assessment						
Vehicles	4	4	4	3	3	3
Judicial						
County Offices						
Vehicles	2	2	2	2	2	2
Public Safety						
County Offices						
Vehicles	2	2	2	2	2	2
Probation Services						
Vehicles	1	1	1	1	1	1
Sheriff's Grant						
Vehicles	44	44	55	47	37	31
Public Works						
County Engineer						
Vehicles	60	60	60	56	57	61
Sanitary Engineer						
Vehicles	22	22	22	22	23	22
Solid Waste						
Vehicles	29	29	29	29	29	29
Health Services						
Mental Retardation and Developmental Disabilities						
Vehicles	31	31	28	29	25	25
Dog and Kennel						
Vehicles	3	3	3	3	3	3
Human Services						
County Offices						
Vehicles	32	32	34	26	24	21
Public Assistance						
Vehicles	2	2	2	2	2	2
Business-Type Activities						
Sewer District						
Vehicles	30	30	30	29	30	30
Water District						
Vehicles	31	31	31	31	32	31

Source: Medina County Auditor

(1) Information prior to 2001 is not available