



**Auditor of State
Betty Montgomery**

MEDINA COUNTY

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Auditor of State Betty Montgomery

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of Medina County, Ohio, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated July 25, 2003 wherein we noted the County implemented Governmental Accounting Standards Board Statement No. 34. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated July 25, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated July 25, 2003.

Medina County
Independent Accountants' Report on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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



Betty Montgomery
Auditor of State

July 25, 2003



Auditor of State Betty Montgomery

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the Board of County Commissioners:

Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

Internal Control Over Compliance

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

Medina County

Independent Accountants' Report on Compliance with Requirements

Applicable to Major Federal Programs and Internal Control Over

Compliance in Accordance with OMB Circular A-133

Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over federal compliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated July 25, 2003.

Schedule of Receipts and Expenditures of Federal Awards

We have audited the basic 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, 2002, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 25, 2003 wherein we noted the County implemented Governmental Accounting Standards Board Statement No. 34. Our audit was performed for the purpose of forming an opinion on financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery

Auditor of State

July 25, 2003

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Non-Cash Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/State's Program	B-F-00-047-1	14.228	\$100,900		\$634	
	B-F-01-047-1		126,800		207,260	
Total Community Development Block Grants/ State's Program			227,700		207,894	
Total U.S. Department of Housing and Urban Development			227,700		207,894	
U.S. DEPARTMENT OF JUSTICE						
<i>Passed through the Ohio Office of Criminal Justice Services:</i>						
Local Law Enforcement Block Grants Program	2000-LE-LEB-3472	16.592	1,721		607	
Public Safety Partnership and Community Policing Grants	98-UM-WX2516 1999-CM-WX2286	16.710	7,356		1,654	
Crime Victim Assistance	01-VAG-ENE-035 02-VAG-ENE-035 03-VAG-ENE-035	16.575	15 40,685 17,417		36,629 10,974	
Total Crime Victim Assistance			58,117		47,603	
Byrne Formula Grant Program	00-DG-A01-7088 01-DG-A01-7088	16.579			1,664	
			64,757		63,320	
Total Byrne Formula Grant Program			64,757		64,984	
Juvenile Accountability Incentive Block Grant	2001-JB-002-A167 2001-JB-001-A212	16.523	53,816 13,894		40,468 13,186	
Total Juvenile Accountability Incentive Block Grant			67,710		53,654	
Total U.S. Department of Justice			199,661		168,502	
U.S. DEPARTMENT OF LABOR						
<i>Passed through the Ohio Department of Jobs and Family Services:</i>						
Workforce Investment Act Cluster: Workforce Investment Act (WIA)	Not Available	17.255	59,826			
WIA - Adult	Not Available	17.258	148,244		172,936	
WIA - Adult Administration			13,827		17,296	
Total WIA - Adult			162,071		190,232	
WIA - Youth	Not Available	17.259	155,823		183,317	
WIA - Youth Administration			15,722		21,264	
Total WIA - Youth			171,545		204,581	
WIA - Dislocated Workers	Not Available	17.260	121,510		125,714	
WIA - Dislocated Workers Administrative			18,880		21,994	
Total WIA -Dislocated Workers			140,390		147,708	
Total Workforce Investment Act Cluster			533,832		542,521	
Total U.S. Department of Labor			533,832		542,521	
U.S. DEPARTMENT OF AGRICULTURE						
<i>Passed through the Ohio Department of Education:</i>						
Child Nutrition Cluster: Food Distribution	Not Available	10.550		\$6,829		\$5,619
National School Lunch Program	03PU and 04PU	10.555	23,265		22,430	
School Breakfast Program	Not Available	10.553	11,303		11,082	
Total U.S. Department of Agriculture - Child Nutrition Cluster			34,568	6,829	33,512	5,619
<i>Passed through Western Reserve Area Agency:</i>						
Nutrition - USDA Senior meals	Not Available	10.570		28,824		28,824
Total U.S. Department of Agriculture			34,568	35,653	33,512	34,443
U.S. DEPARTMENT OF TRANSPORTATION						
<i>Passed through the Ohio Department of Transportation:</i>						
Urban Mass Transportation Capital and Operating Assistance	Oh-18-4014	20.509	409,696		428,808	
State and Community Highway Safety	52156COM	20.600	98,962		99,231	
Total U.S. Department of Transportation			508,658		528,039	

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Non-Cash Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF EDUCATION						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Preschool Grants	066134-PG-S1-2002P	84.173	22,178		31,683	
Special Education - Preschool Grants	066134-PG-S1-2003P		5,712		0	
Total Special Education - Preschool Grants			27,890		31,683	
Special Education - Grants to States	066134-6B-SF-02P	84.027	31,734		44,718	
	066134-6B-SF-03P		8,132		0	
Total Special Education - Grants to States			39,866		44,718	
Total Special Education Cluster			67,756		76,401	
Special Education - Grants for Infants and Families with Disabilities	52-1-2-1-EG-2	84.181	43,718		79,645	
Innovative Education Program Strategies	066134-C2-S1-02	84.298	1,762		2,481	
	066134-C2-S1-03		187		0	
Total Innovative Education Program Strategies			1,949		2,481	
Total U.S. Department of Education			113,423		158,527	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
<i>Passed through Western Reserve Area Agency:</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	102,479		109,517	
Special Programs for the Aging - Title III, Part C - Nutrition	Not Available	93.045	96,490	22,406	103,177	22,406
Total Aging Cluster			198,969	22,406	212,694	22,406
Special Program for Aging	90AM2258	93.048	7,068		4,676	
National Family Caregiver Support	Not Available	93.052	776		477	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	49,582		49,582	
Social Services Block Grant	Not Available	93.667	93,701		78,634	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	102,517		102,517	
Total Social Services Block Grant			196,218		181,151	
Medical Assistance Program	Not Available	93.778	2,981,229		2,981,229	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	884,523		910,734	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	105,454		112,110	
Total Medical Assistance Program			3,971,206		4,004,073	
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	311,540		404,270	
Total U.S. Department of Health and Human Services			4,735,359	22,406	4,856,923	22,406
Totals			\$6,353,201	\$58,059	\$6,495,918	\$56,849

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

MEDINA COUNTY

**NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

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

At December 31, 2002, the amount of Community Development Block Grant loans outstanding was \$40,485.

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MEDINA COUNTY

SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2002

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none">- Urban Mass Transportation Capital and Operating Assistance, CFDA 20.509- Block Grants for Prevention and Treatment of Substance Abuse, CFDA 93.959- Medical Assistance Program, CFDA 93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

2. Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS

None.

3. Findings and Questioned Costs for Federal Awards

None.

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

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, 2002
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

July 25, 2003

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2002. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the implementation of the new reporting model as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

The CAFR is divided into three sections: the Introductory Section, the Financial Section, and the Statistical Section.

1. The Introductory Section includes the table of contents, this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of elected officials, and the organizational chart of the County.
2. The Financial Section includes the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the county's financial position and operating results, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends, and fiscal capacity of the County.

Reporting Entity

The County has reviewed its reporting entity definition in order to insure compliance conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." For financial reporting purposes, management has considered all funds that comprise the primary government and all agencies, boards and organizations for which the County is financially accountable and its potential component units. The County is financially accountable for an organization if the organization is fiscally dependent on the County or if the County appoints a majority of the organization's governing board and (1) is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the County. The ability to impose its will on the organization exists if the County can either remove members of the governing board at will, modify or approve the organization's budget, modify or approve rates or fees, modify or overrule decisions of the organization's governing body, or appoint, hire, reassign or dismiss persons responsible, reassign or dismiss persons responsible for management of the organization's day-to-day activities. A financial benefit exists if the County is legally entitled to or can otherwise access the organization's assets. A financial burden exist if the County is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization, or if the County is obligated in some manner for the debt of the organization. No component units have been included in the County's reporting entity.

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

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

State law requires the Treasurer to collect certain locally assessed taxes. He is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as all local governments throughout the County. Other elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, two Common Pleas Judges, the Domestic Relations Judge, the Probate and Juvenile Court Judge, and the County Coroner.

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

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

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

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

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

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

Economic Condition and Outlook

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. After the 2000 Census was completed, the population of the County was 151,095. In 2002, the population grew to 160,453. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

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

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

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

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

Major Initiatives

Current Projects: The County of Medina and the University of Akron have recently formed a partnership to provide education and training opportunities to County residents by establishing a higher education facility in Medina County. The Board of County Commissioners has donated approximately 50 acres to the University of Akron to enable the construction of a Medina County University Center. The site, in Lafayette Township, will initially include the development of 35,000 square feet of educational space; future phases will consist of an additional 65,000 square feet. This project will be funded through a combination of federal, state, and local revenues. It is envisioned that a flexible, comprehensive curriculum will be offered at this facility, designed to meet the essential workforce development needs of local companies and County residents. It is anticipated that construction will begin by the first quarter, 2004.

Future Projects: This spring, Medina County residents approved a \$42.3 million bond issue for the benefit of the Medina County District Library. The Board of County Commissioners will serve as the taxing and bonding authority and will be assisting the District Library administrators with this issue. This ambitious project will include the construction and/or renovation of library facilities in the City of Medina, City of Brunswick, Village of Lodi, Village of Seville, the Buckeye School District, and the Highland School District. Architectural design work has commenced and it is estimated that initial bids for portions of this project will be awarded before the close of 2003.

The County maintains an "AA" credit rating on its long-term bonds from the Standard & Poor's Ratings Group and an "Aa2" rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

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 \$556,000,000 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 72,000 parcels of real estate in the county every six years.

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

- * Tax Settlements
- * Presentation of the annual tax budgets of the 45 districts in the County
- * Weights and Measures accuracy

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

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

Financial Information

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

The County utilizes a fully automated accounting system as well as automated systems of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, increases assurance that the financial information generated is both accurate and reliable.

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

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

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

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

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

As part of this new reporting model, management is responsible for preparing a Discussion and Analysis of the City. This discussion follows the independent accountants' report, providing an assessment of the County finances for 2002.

Cash Management:

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

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

Risk Management:

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

Independent Audit:

The Independent Auditor, Betty Montgomery, Auditor of State's Office conducted an audit and rendered an opinion of the County's financial statement and financial controls for the year ended December 31, 2002. The Independent Accountants' Report is included in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2001. This marked the seventeenth consecutive year that the County has received the award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Acknowledgments

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

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

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

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

Sincerely,


MICHAEL E. KOVACK
Medina County Auditor

Medina County, Ohio
Elected Officials
December 31, 2002

Board of County Commissioners

Patricia G. Geissman, President

Thomas R. Bahr

Stephen D. Hambley

Michael E. Kovack	<i>Auditor</i>
Kathy Fortney	<i>Clerk of Courts</i>
Dr. Neil Grabenstetter	<i>Coroner</i>
David Miller	<i>Engineer</i>
Dean Holman	<i>Prosecutor</i>
Nancy Abbott	<i>Recorder</i>
Neil Hassinger	<i>Sheriff</i>
John Burke	<i>Treasurer</i>

Common Pleas Court Judges

General

James L. Kimbler, Presiding Judge

Christopher Collier

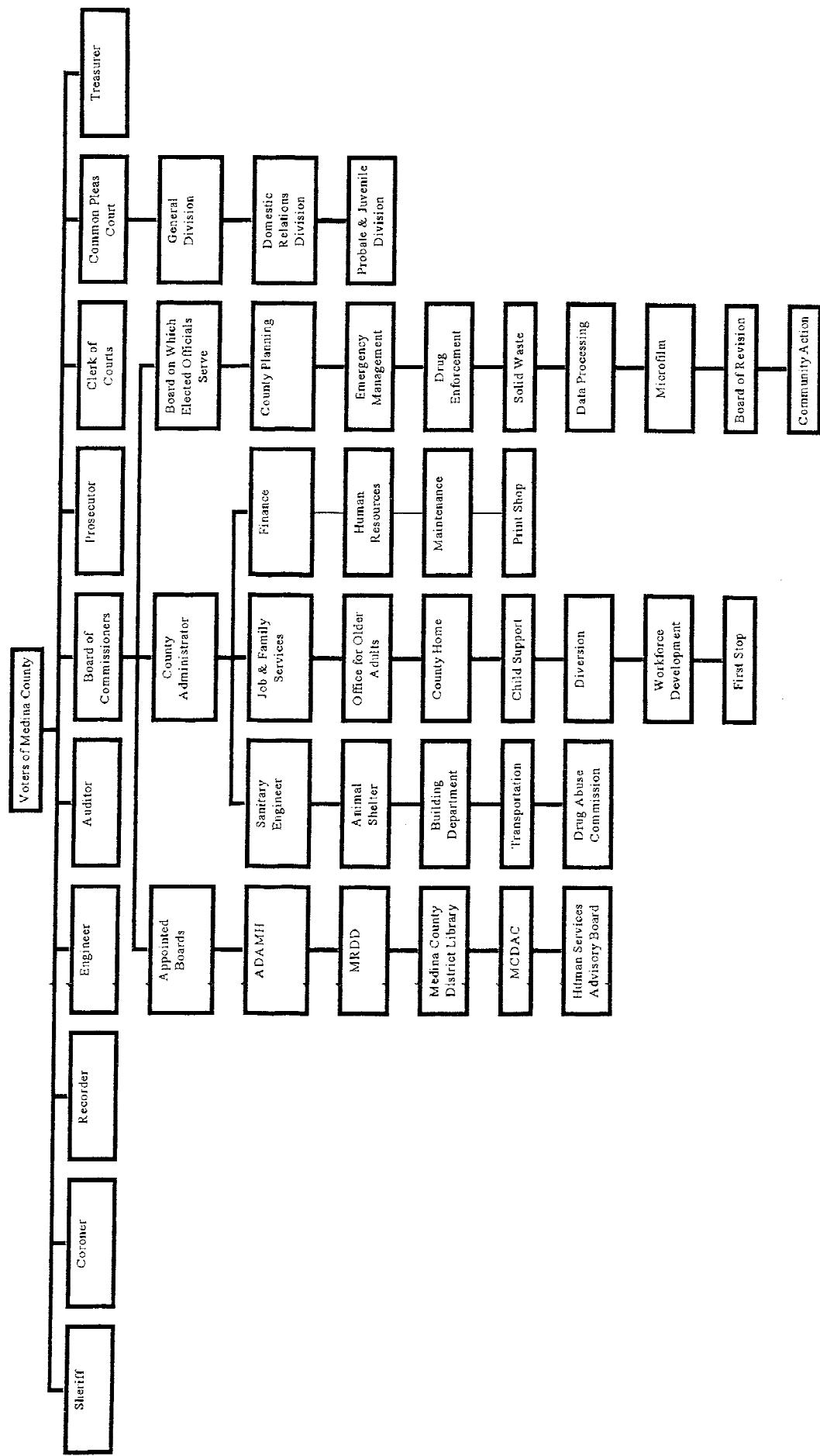
Domestic Relations

Mary Kovack

Probate and Juvenile Court

Jill R. Heck

Medina County Ohio
Organizational Chart
December 31, 2002



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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, 2001

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



William D. Hester

President

Jeffrey R. Ecker

Executive Director

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Financial Section



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To The Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Achievement Center and Public Assistance Funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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



Betty Montgomery
Auditor of State

July 25, 2003

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

The discussion and analysis of Medina County's financial performance provided an overall review of the County's financial activities for the year ended December 31, 2002. The intent of this discussion and analysis is to look at the County's financial performance as a whole; Readers should also review the transmittal letter, 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 2002 are:

- Total assets increased by \$26,656,171 from 2001, or 6.96 percent.
- Total net assets increased by \$16,168,834 from 2001, or 6.64 percent.
- Total capital assets increased by \$19,340,851 from 2001, or 6.69 percent.
- Total outstanding long-term liabilities increased by \$11,897,203 over 2001, or 11.1 percent.
- For governmental activities, general revenues accounted for \$42,136,290 in revenue or 45.92 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$49,616,390 or 54.08 percent of total revenues of \$91,752,680.

Using this Comprehensive Annual Financial Report (CAFR)

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

The *Statement of Net Assets* and *Statement of Activities* provide information about the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governments funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Medina County, the General Fund is by far the most significant fund. The Achievement Center and 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 2002?" The *Statement of Net Assets* and the *Statement of Activities* answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private-sector companies. The accrual basis of accounting method takes into accounts 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, 2002
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, on 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
- Net Assets Beginning of Year and Year's 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, 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, 2002
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 2002 compared to 2001.

Table 1
 Net Assets

	Governmental Activities		Business Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Assets						
Current and Other Assets	\$75,724,326	\$70,524,226	\$25,465,362	\$23,350,142	\$101,189,688	\$93,874,368
Capital Assets, Net	69,498,630	74,260,541	239,014,684	214,911,922	308,513,314	289,172,463
<i>Total Assets</i>	<u>145,222,956</u>	<u>144,784,767</u>	<u>264,480,046</u>	<u>238,262,064</u>	<u>409,703,002</u>	<u>383,046,831</u>
Liabilities						
Current and Other Liabilities	26,677,666	27,519,269	4,174,435	4,742,698	30,852,101	32,261,967
Long-Term Liabilities:						
Due Within One Year	2,322,491	2,147,651	2,908,525	3,859,929	5,231,016	6,007,580
Due In More Than One Year	20,394,737	21,478,278	93,693,899	79,936,591	114,088,636	101,414,869
<i>Total Liabilities</i>	<u>49,394,894</u>	<u>51,145,198</u>	<u>100,776,859</u>	<u>88,539,218</u>	<u>150,171,753</u>	<u>139,684,416</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	54,680,517	59,050,541	142,861,980	131,547,355	197,542,497	190,597,896
Restricted for:						
Capital Projects	1,218,157	1,733,163	0	0	1,218,157	1,733,163
Debt Service	3,852,666	0	0	0	3,852,666	0
Other Purposes	24,888,358	24,413,545	0	0	24,888,358	24,413,545
Unrestricted	11,188,364	8,442,320	20,841,207	18,175,491	32,029,571	26,617,811
<i>Total Net Assets</i>	<u>\$95,828,062</u>	<u>\$93,639,569</u>	<u>\$163,703,187</u>	<u>\$149,722,846</u>	<u>\$259,531,249</u>	<u>\$243,362,415</u>

Total assets increased by \$26,656,171 from 2001 to 2002. The increase resulted in large portion of donated water and sewer lines for 2002. The construction in progress also increased significantly. There was over \$16 million dollars of OWDA loan proceeds that were used to develop the Liverpool Treatment Facility, Solid Waste Central Facility and a pump station.

Total liabilities increased by \$10,487,337, mainly due to an increase in the long-term debt obligations. The County issued \$4,975,000 in bonds and issued \$16,643,239 in OWDA loans in 2002.

Total net assets increased \$16,168,834 with governmental net assets increasing by \$2,188,493 and business-type activities increasing by \$13,980,341 of the amount.

Table 2 shows the changes in net assets for the year ended December 31, 2002. Since this is the first year the County has prepared financial statements implementing GASB Statement 34, revenue and expense

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

comparisons to 2001 are not available. In future years, when prior-year information is available, a comparative analysis of government-wide data will be presented.

Table 2
Changes in Net Assets

	Governmental Activities	Business-Type Activities	Total
Revenues			
Program Revenues			
Charges for Services	\$16,171,586	\$21,905,778	\$38,077,364
Operating Grants and Contributions	30,262,655	59,676	30,322,331
Capital Grants and Contributions	<u>3,182,149</u>	<u>13,901,276</u>	<u>17,083,425</u>
Total Program Revenues	<u>49,616,390</u>	<u>35,866,730</u>	<u>85,483,120</u>
General Revenues			
Property Taxes	21,354,087	0	21,354,087
Sales Taxes	8,137,853	0	8,137,853
Grants and Entitlements	8,273,034	0	8,273,034
Investments	1,771,579	564,253	2,335,832
Miscellaneous	<u>2,599,737</u>	<u>314,151</u>	<u>2,913,888</u>
Total General Revenues	<u>42,136,290</u>	<u>878,404</u>	<u>43,014,694</u>
Total Revenues	<u>91,752,680</u>	<u>36,745,134</u>	<u>128,497,814</u>
Program Expenses			
General Government:			
Legislative and Executive	12,038,870	0	12,038,870
Judicial	7,979,037	0	7,979,037
Public Safety	17,742,643	0	17,742,643
Public Works	10,640,263	0	10,640,263
Health	21,148,285	0	21,148,285
Human Services	15,900,949	0	15,900,949
Economic Development and Assistance	316,437	0	316,437
Intergovernmental	3,012,765	0	3,012,765
Interest and Fiscal Charges	<u>1,153,737</u>	<u>0</u>	<u>1,153,737</u>
Sewer	0	13,239,697	13,239,697
Water	0	4,784,324	4,784,324
Solid Waste	<u>0</u>	<u>4,371,973</u>	<u>4,371,973</u>
Total Program Expenses	<u>89,932,986</u>	<u>22,395,994</u>	<u>112,328,980</u>
Increase in Net Assets Before Transfers	1,819,694	14,349,140	16,168,834
Transfers	<u>368,799</u>	<u>(368,799)</u>	<u>0</u>
<i>Increase in Net Assets</i>	<u><i>\$2,188,493</i></u>	<u><i>\$13,980,341</i></u>	<u><i>\$16,168,834</i></u>

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Governmental Activities

The overall financial strength of the County is stable despite the ongoing economic concerns throughout the County and the Country as a whole. The revenues of the County remain consistent with prior years.

Health and Human services account for \$37,049,234 of expenses out of \$89,932,986 total expenses for the governmental activities; \$20,775,573 was covered by direct charges to users of the services and grants. A significant 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. Safety services charges for service include things like fees for boarding prisoners and for special details.

Health included grants and charges for services provided to clients of the Mental Retardation Board during 2002, Mental Retardation Board had changes due to contract requirements in salaries, retirement payments and workers compensation. They also had additional expenses for contracts, capital improvements and equipment.

Child Support Enforcement Agency fees are the largest component of the charges for human services. The Job and Family Services Department started several new programs in 2002. These programs are designed to help those individuals leaving welfare to maintain their current jobs, help with housing, education and training.

Legislative and executive expenses accounted for \$12,038,870 during 2002. An overall increase in retirements caused personal services to change during the year for retirement payouts and hiring of replacement positions. In addition, the maintenance department saw increases in utility costs and contract services work expenses.

Charges for services totaled \$16,171,586 in 2002. Revenues provided by the State and federal governments included \$30,262,655 for operations, \$3,182,149 for capital improvement or acquisitions and \$8,273,034 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.

Total governmental activities revenues for the County for 2002 were \$91,752,680. Charges for services accounted for 17.63 percent, property taxes accounted for 23.27 percent, operating grants and contributions accounted for 32.98 percent, and capital grants and contributions accounted for 3.47 percent. Sales taxes made up 8.87 percent, while the remaining 13.78 percent consisted of grants and entitlements, investments, and miscellaneous revenues.

Total governmental activities expenses for the County for 2002 were \$89,932,986. Health represents one of the highest expenses at \$21,148,285 or 23.52 percent. Public safety expenses at \$17,742,643 or 19.73 percent and human services expenses at \$15,900,949 or 17.68 percent are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, and the County Sheriff Department.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services. Comparison to 2001 has not been made since they are not available.

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services
General Government:		
Legislative and Executive	\$12,038,870	\$4,874,757
Judicial	7,979,037	3,080,212
Public Safety	17,742,643	13,457,200
Public Works	10,640,263	(319,341)
Health	21,148,285	10,948,823
Human Services	15,900,949	5,324,838
Economic Development and Assistance	316,437	(27,865)
Intergovernmental	3,012,765	1,824,235
Interest and Fiscal Charges	<u>1,153,737</u>	<u>1,153,737</u>
<i>Total</i>	<u><u>\$89,932,986</u></u>	<u><u>\$40,316,596</u></u>

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.

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 \$87,112,642 and expenditures of \$88,095,236. The most significant fund is the general fund with a year-end fund balance of \$10,039,441, which included an unreserved fund balance of \$9,906,650, compared to annual expenditures of \$30,649,502. While revenues and other financing sources exceeded expenditures and other financing uses by \$761,363, the majority of the excess revenues over expenditures were transferred to other funds. These transferred funds enabled the County to fund capital projects and grant programs.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

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 \$26,217,982 from 2001 to 2002. The increase is attributed to the larger cash balance outstanding at the end of the year and the increase to capital assets due to sewer and water line additions. Ending cash increased from \$18,906,463 in 2001 to \$21,240,545 in 2002 or 12.35 percent.

Long-term liabilities increased from \$83,796,520 in 2001 to \$96,602,424 in 2002 or 15.28 percent due to new OWDA loans issued for various water and sewer projects within the County. Charges for services increased \$511,484 to remain relatively consistent with prior years. Operating expenses increased in total for 2002 over 2001, from \$19,125,639 to \$19,556,393. This increase is due to larger amounts for materials and supplies and contract services related to the various projects going on throughout the County.

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 2002, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners. The General Fund supports many major activities such as the sheriff's department, building and planning departments as well as the legislative and most executive activities. Some major capital projects are funded with general fund dollars. By Resolution, these funds are transferred from the General Fund to Capital Project 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 2002, the County is very conservative about increasing its final budgeted projections. As a result, certain revenue line items had significant increases of actual revenue being brought into the County, as to what was projected. The majority of this was due to the receipt of increased charges for services and property tax collections.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets
 Net of Depreciation

	Governmental Activities		Business Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	\$3,147,255	\$3,147,255	\$1,001,720	\$1,001,720	\$4,148,975	\$4,148,975
Buildings	37,017,391	37,870,935	9,412,292	9,684,740	46,429,683	47,555,675
Equipment	3,546,626	5,506,771	1,925,432	2,082,169	5,472,058	7,588,940
Improvements Other Construction in Progress	1,268,495	1,309,752	59,588,737	61,518,944	60,857,232	62,828,696
Infrastructure	218,434	349,516	76,174,824	56,845,396	76,393,258	57,194,912
Bridges	9,836,904	9,695,179	0	0	9,836,904	9,695,179
Culverts	1,109,479	1,083,967	0	0	1,109,479	1,083,967
Roads	13,302,006	15,227,786	0	0	13,302,006	15,227,786
Signals	52,040	69,380	0	0	52,040	69,380
Sewer Lines	0	0	60,911,128	58,292,996	60,911,128	58,292,996
Water Lines	0	0	30,000,551	25,485,957	30,000,551	25,485,957
Totals	<u>\$69,498,630</u>	<u>\$74,260,541</u>	<u>\$239,014,684</u>	<u>\$214,911,922</u>	<u>\$308,513,314</u>	<u>\$289,172,463</u>

Total capital assets for Medina County as of December 31, 2002 were \$308,513,314. The most significant deletions in capital assets came in the area of equipment by \$3,802,733, for elimination of obsolete equipment found after a thorough review of items on hand. For additional information see Note 12 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. The Engineer's Department purchased new equipment during 2002 including dump trucks at a cost of \$105,988 and a chipper and track-hoe at a cost of \$128,585. The Sheriff's Department purchased new vehicles at a cost of \$112,094. Culverts and roads were improved or replaced in the amount of \$51,000 and \$1,117,753.

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.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Debt

On December 31, 2002, Medina County had total general obligation bonded debt outstanding of \$15,329,726 net of outstanding discount. Outstanding special assessment bonds totaled \$2,242,180. In the event of payment default by the property owner the County would be responsible for the service payments. All bonds are backed by the full faith and credit of the County.

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business Type Activities		Total	
	2002	2001	2002	2001	2002	2001
General Obligation Bonds	\$14,732,113	\$15,060,000	\$597,613	\$657,325	\$15,329,726	\$15,717,325
Special Assessment Bonds	2,242,180	2,463,868	0	0	2,242,180	2,463,868
OWDA Loans	3,327,438	3,638,703	95,555,091	82,705,241	98,882,529	86,343,944
Notes Payable	0	1,100,000	0	0	0	1,100,000
<i>Total</i>	<u>\$20,301,731</u>	<u>\$22,262,571</u>	<u>\$96,152,704</u>	<u>\$83,362,566</u>	<u>\$116,454,435</u>	<u>\$105,625,137</u>

During the 2002 year, Medina County's long-term debt increased by \$10,829,298 or 10.26 percent.

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). At December 31, 2002, \$4,104,654 was retired during the year and the County had \$16,643,239 in proceeds. The outstanding balance at year-end was \$98,882,529. The loan proceeds were used for ongoing water system improvements and for various improvements to the Liverpool Treatment facility. They are being repaid primarily from charges for services from the business type activity funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

For the governmental activities, the general obligation bonds outstanding at December 31, 2002 were \$14,732,113 with \$5,275,000 being retired during the year and proceeds of \$4,947,113 were received. During the year, \$3,710,000 of the \$5,275,000 retired was refunded for a jail facility and various improvements around the County. For the business type activities general obligation bonds outstanding at December 31, 2002 were \$597,613 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

In addition to the bonded debt, County long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in Note 18 of this report.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Current Financial Related Activities

Medina County is remaining financially strong, even in times of financial uncertainty and instability. There is major residential and commercial development taking place within the County which will add to the financial stability. New businesses and new residential developments will add to the tax base by bringing in new jobs and people to the County. The need for increased services will be a welcome prospect.

The unemployment rate for the County is currently 5.0 percent, which increased from a rate of 4.4 percent a year ago. This rate equals the State's average unemployment rate of 5.0 percent and is below the national average of 5.7 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for 2003 year. At the end of the 2002 year, the unreserved fund balance in the general fund increased to \$9,906,650.

Contacting the County Auditor's Office

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Medina County Auditor's Office, 144 North Broadway, Medina, Ohio 44256. E-MAIL:auditor@medinacountyauditor.org.

Medina County, Ohio

Statement of Net Assets

December 31, 2002

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$37,734,858	\$20,132,411	\$57,867,269
Cash and Cash Equivalents:			
In Segregated Accounts	26,851	1,107,730	1,134,581
With Fiscal Agents	676	404	1,080
Investments In Segregated Accounts	5,600	0	5,600
Materials and Supplies Inventory	407,723	315,287	723,010
Accrued Interest Receivable	264,001	0	264,001
Accounts Receivable	33,109	3,253,863	3,286,972
Internal Balances	4,983	(4,983)	0
Intergovernmental Receivable	8,522,413	660,650	9,183,063
Prepaid Items	138,774	0	138,774
Sales Taxes Receivable	1,266,228	0	1,266,228
Property Taxes Receivable	20,287,791	0	20,287,791
Special Assessments Receivable	6,951,834	0	6,951,834
Loans Receivable	40,485	0	40,485
Deferred Charges	39,000	0	39,000
Nondepreciable Capital Assets	3,365,689	77,176,544	80,542,233
Depreciable Capital Assets, Net	66,132,941	161,838,140	227,971,081
<i>Total Assets</i>	<u>145,222,956</u>	<u>264,480,046</u>	<u>409,703,002</u>
Liabilities			
Accounts Payable	1,838,248	843,382	2,681,630
Contracts Payable	883,172	566,351	1,449,523
Accrued Wages and Benefits	905,277	127,564	1,032,841
Retainage Payable	18,133	1,107,730	1,125,863
Matured Interest Payable	676	404	1,080
Accrued Interest Payable	164,035	1,351,415	1,515,450
Intergovernment Payable	1,392,688	177,589	1,570,277
Deferred Revenue	19,766,651	0	19,766,651
Claims Payable	1,708,786	0	1,708,786
Long-Term Liabilities:			
Due Within One Year	2,322,491	2,908,525	5,231,016
Due In More Than One Year	20,394,737	93,693,899	114,088,636
<i>Total Liabilities</i>	<u>49,394,894</u>	<u>100,776,859</u>	<u>150,171,753</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	54,680,517	142,861,980	197,542,497
Restricted for:			
Capital Projects	1,218,157	0	1,218,157
Debt Service	3,852,666	0	3,852,666
Other Purposes	24,888,358	0	24,888,358
Unrestricted	11,188,364	20,841,207	32,029,571
<i>Total Net Assets</i>	<u>\$95,828,062</u>	<u>\$163,703,187</u>	<u>\$259,531,249</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2002

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$12,038,870	\$6,066,132	\$1,097,981	\$0
Judicial	7,979,037	2,762,431	2,136,394	0
Public Safety	17,742,643	3,097,517	1,187,926	0
Public Works	10,640,263	1,537,014	6,240,441	3,182,149
Health	21,148,285	288,244	9,911,218	0
Human Services	15,900,949	1,231,718	9,344,393	0
Economic Development and Assistance	316,437	0	344,302	0
Intergovernmental	3,012,765	1,188,530	0	0
Interest and Fiscal Charges	1,153,737	0	0	0
<i>Total Governmental Activities</i>	<i>89,932,986</i>	<i>16,171,586</i>	<i>30,262,655</i>	<i>3,182,149</i>
Business-Type Activities				
Sewer	13,239,697	9,182,608	0	7,694,240
Water	4,784,324	6,127,298	0	6,207,036
Solid Waste	4,371,973	6,595,872	59,676	0
<i>Total Business-Type Activities</i>	<i>22,395,994</i>	<i>21,905,778</i>	<i>59,676</i>	<i>13,901,276</i>
<i>Total</i>	<i>\$112,328,980</i>	<i>\$38,077,364</i>	<i>\$30,322,331</i>	<i>\$17,083,425</i>

General Revenues

Property Taxes Levied for:

 General Purposes

 Debt Service

 Capital Projects

 Other Purposes

Sales Taxes Levied for:

 General Purposes

Grants and Entitlements not Restricted
to Specific Programs

Interest

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year (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 Activity	Total
(\$4,874,757)	\$0	(\$4,874,757)
(3,080,212)	0	(3,080,212)
(13,457,200)	0	(13,457,200)
319,341	0	319,341
(10,948,823)	0	(10,948,823)
(5,324,838)	0	(5,324,838)
27,865	0	27,865
(1,824,235)	0	(1,824,235)
(1,153,737)	0	(1,153,737)
<hr/>	<hr/>	<hr/>
(40,316,596)	0	(40,316,596)
<hr/>	<hr/>	<hr/>
0	3,637,151	3,637,151
0	7,550,010	7,550,010
0	2,283,575	2,283,575
<hr/>	<hr/>	<hr/>
0	13,470,736	13,470,736
<hr/>	<hr/>	<hr/>
(40,316,596)	13,470,736	(26,845,860)
<hr/>	<hr/>	<hr/>
8,303,232	0	8,303,232
1,817,104	0	1,817,104
347,723	0	347,723
10,886,028	0	10,886,028
<hr/>	<hr/>	<hr/>
8,137,853	0	8,137,853
<hr/>	<hr/>	<hr/>
8,273,034	0	8,273,034
1,771,579	564,253	2,335,832
2,599,737	314,151	2,913,888
<hr/>	<hr/>	<hr/>
42,136,290	878,404	43,014,694
<hr/>	<hr/>	<hr/>
368,799	(368,799)	0
<hr/>	<hr/>	<hr/>
42,505,089	509,605	43,014,694
<hr/>	<hr/>	<hr/>
2,188,493	13,980,341	16,168,834
<hr/>	<hr/>	<hr/>
93,639,569	149,722,846	243,362,415
<hr/>	<hr/>	<hr/>
\$95,828,062	\$163,703,187	\$259,531,249
<hr/>	<hr/>	<hr/>

Medina County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2002*

	General	Achievement Center	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$8,733,844	\$8,338,722	\$1,082,731	\$18,622,386	\$36,777,683
Cash and Cash Equivalents:					
In Segregated Accounts	7,887	0	0	18,964	26,851
With Fiscal Agents	0	0	0	676	676
Investment In Segregated Accounts	0	0	0	5,600	5,600
Materials and Supplies Inventory	86,140	81,966	0	239,617	407,723
Accrued Interest Receivable	246,825	0	0	17,176	264,001
Accounts Receivable	13,404	0	0	19,705	33,109
Intergovernmental Receivable	4,003,073	1,603,751	200,687	2,714,902	8,522,413
Interfund Receivable	489,328	0	0	136,217	625,545
Prepaid Items	138,774	0	0	0	138,774
Sales Taxes Receivable	1,266,228	0	0	0	1,266,228
Property Taxes Receivable	8,351,770	9,840,568	0	2,095,453	20,287,791
Special Assessments Receivable	0	0	0	6,951,834	6,951,834
Loans Receivable	0	0	0	40,485	40,485
<i>Total Assets</i>	<u>\$23,337,273</u>	<u>\$19,865,007</u>	<u>\$1,283,418</u>	<u>\$30,863,015</u>	<u>\$75,348,713</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$484,597	\$150,554	\$334,964	\$865,633	\$1,835,748
Contracts Payable	153,724	0	0	729,448	883,172
Accrued Wages and Benefits	440,579	209,710	78,021	176,097	904,407
Retainage Payable	6,973	0	0	11,160	18,133
Matured Interest Payable	0	0	0	676	676
Interfund Payable	90,793	18,983	57,515	453,271	620,562
Intergovernmental Payable	622,308	259,093	94,385	416,445	1,392,231
Deferred Revenue	11,498,858	11,173,281	34,046	10,376,039	33,082,224
<i>Total Liabilities</i>	<u>13,297,832</u>	<u>11,811,621</u>	<u>598,931</u>	<u>13,028,769</u>	<u>38,737,153</u>
Fund Balances					
Reserved for Encumbrances	46,003	0	0	202,724	248,727
Reserved for Unclaimed Monies	86,788	0	0	0	86,788
Reserved for Loans Receivable	0	0	0	40,485	40,485
Unreserved:					
Undesignated Reported in:					
General Fund	9,906,650	0	0	0	9,906,650
Special Revenue Funds	0	8,053,386	684,487	14,044,324	22,782,197
Debt Service Funds	0	0	0	2,459,793	2,459,793
Capital Projects Funds	0	0	0	1,086,920	1,086,920
<i>Total Fund Balances</i>	<u>10,039,441</u>	<u>8,053,386</u>	<u>684,487</u>	<u>17,834,246</u>	<u>36,611,560</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$23,337,273</u></u>	<u><u>\$19,865,007</u></u>	<u><u>\$1,283,418</u></u>	<u><u>\$30,863,015</u></u>	<u><u>\$75,348,713</u></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, 2002*

Total Governmental Funds Balances \$36,611,560

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

Capital assets used in governmental activities are not financial
 resources and therefore are not reported in the funds. 69,498,630

Other long-term assets are not available to pay for current-
 period expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	394,062
Intergovernmental Revenues	5,969,677
Special Assessments	<u>6,951,834</u>
 Total	13,315,573

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. 39,000

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. (755,438)

In the statement of activities, interest is accrued on outstanding
 bonds, whereas in governmental fund, an interest
 expenditure is reported when due. (164,035)

Long-term liabilities are not due and payable in the current
 period and therefore are not reported in the funds:

General Obligation Bonds	(14,760,000)
Special Assessment Bonds	(2,242,180)
OWDA Loans	(3,327,438)
Bond Discount	27,887
Compensated Absences	<u>(2,415,497)</u>
 Total	(22,717,228)

Net Assets of Governmental Activities \$95,828,062

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, 2002

	General	Achievement Center	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues					
Property and Other Taxes	\$8,285,024	\$9,731,204	\$0	\$3,289,455	\$21,305,683
Sales Taxes	8,137,853	0	0	0	8,137,853
Charges for Services	10,145,107	17,428	0	4,832,998	14,995,533
Licenses and Permits	22,257	0	0	0	22,257
Fines and Forfeitures	539,270	0	0	105,215	644,485
Intergovernmental	4,396,866	5,779,291	5,883,153	20,415,750	36,475,060
Special Assessments	0	0	0	747,186	747,186
Interest	1,258,281	0	0	513,298	1,771,579
Rentals	243,995	0	0	0	243,995
Donations	0	17,539	4,763	146,972	169,274
Other	410,720	11,821	459,989	1,717,207	2,599,737
<i>Total Revenues</i>	<i>33,439,373</i>	<i>15,557,283</i>	<i>6,347,905</i>	<i>31,768,081</i>	<i>87,112,642</i>
Expenditures					
Current:					
General Government:					
Legislative and Executive	8,589,546	0	0	2,458,740	11,048,286
Judicial System	5,261,212	0	0	2,381,693	7,642,905
Public Safety	13,849,857	0	0	2,499,332	16,349,189
Public Works	387,987	0	0	6,282,180	6,670,167
Health	213,190	14,826,643	0	5,143,093	20,182,926
Human Services	1,462,691	0	9,137,500	4,707,224	15,307,415
Economic Development and Assistance	67,600	0	0	240,500	308,100
Capital Outlay	0	0	0	4,229,778	4,229,778
Intergovernmental	817,419	0	0	2,195,346	3,012,765
Debt Service:					
Principal Retirement	0	0	0	2,097,953	2,097,953
Interest and Fiscal Charges	0	0	0	1,200,252	1,200,252
Bond Issuance Cost	0	0	0	45,500	45,500
<i>Total Expenditures</i>	<i>30,649,502</i>	<i>14,826,643</i>	<i>9,137,500</i>	<i>33,481,591</i>	<i>88,095,236</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>2,789,871</i>	<i>730,640</i>	<i>(2,789,595)</i>	<i>(1,713,510)</i>	<i>(982,594)</i>
Other Financing Sources (Uses)					
General Obligation Bonds Issued	0	0	0	4,975,000	4,975,000
Sale of Capital Assets	11,831	0	0	0	11,831
Payment to Refunded Bond Escrow Agent	0	0	0	(3,710,000)	(3,710,000)
Transfers In	151,086	149,858	1,162,911	3,146,319	4,610,174
Transfers Out	(2,191,425)	(100,000)	(211,338)	(1,738,612)	(4,241,375)
<i>Total Other Financing Sources (Uses)</i>	<i>(2,028,508)</i>	<i>49,858</i>	<i>951,573</i>	<i>2,672,707</i>	<i>1,645,630</i>
<i>Net Change in Fund Balances</i>	<i>761,363</i>	<i>780,498</i>	<i>(1,838,022)</i>	<i>959,197</i>	<i>663,036</i>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<i>9,278,078</i>	<i>7,272,888</i>	<i>2,522,509</i>	<i>16,875,049</i>	<i>35,948,524</i>
<i>Fund Balances End of Year</i>	<i>\$10,039,441</i>	<i>\$8,053,386</i>	<i>\$684,487</i>	<i>\$17,834,246</i>	<i>\$36,611,560</i>

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, 2002*

Net Change in Fund Balances - Total Governmental Funds \$663,036

***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	2,150,271
Current Year Depreciation	<u>(4,738,924)</u>
 Total	 (2,588,653)

Governmental funds only report the disposal of fixed assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (2,173,258)

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

Delinquent Property Taxes	48,404
Intergovernmental	2,703,182
Special Assessments	<u>1,888,452</u>
 Total	 4,640,038

Other financing sources (uses) in the governmental funds that increase long-term liabilities in the statement of net assets.

General Obligation Bonds Issued	(4,975,000)
Payment to Bond Escrow Agent	<u>3,710,000</u>
 Total	 (1,265,000)

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 2,097,953

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

Accrued Interest	25,128
Bond Discount	27,887
Deferred Charges	<u>(6,500)</u>
 Total	 46,515

Bond issuance costs will be amortized over the life of the bonds on the statement of net assets. 45,500

Some expenses reported in the statement of activities, such as compensated absences and intergovernmental payable (which represent contractually required pension contributions), do not require the use of current financial resources and therefore are not reported as expenditure in governmental funds.

Compensated Absences	47,861
Pension Obligation	<u>103,837</u>
 Total	 151,698

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. 570,664

Change in Net Assets of Governmental Activities \$2,188,493

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$7,336,115	\$7,343,488	\$8,281,405	\$937,917
Sales Taxes	7,345,723	7,352,988	8,277,152	924,164
Charges for Services	9,270,389	9,278,516	10,311,639	1,033,123
Licenses and Permits	11,772	11,784	13,265	1,481
Fines and Forfeitures	477,685	478,160	538,656	60,496
Intergovernmental	3,741,918	3,745,619	4,216,389	470,770
Interest	1,216,755	1,218,544	1,446,155	227,611
Rentals	216,538	216,752	243,995	27,243
Other	276,887	277,931	410,720	132,789
<i>Total Revenues</i>	<i>29,893,782</i>	<i>29,923,782</i>	<i>33,739,376</i>	<i>3,815,594</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,659,165	8,659,165	7,973,613	685,552
Judicial	4,623,422	4,687,069	4,541,112	145,957
Public Safety	11,460,778	11,486,803	11,300,911	185,892
Public Works	309,000	309,000	308,994	6
Health	214,691	214,691	209,428	5,263
Human Services	1,690,020	1,690,020	1,380,094	309,926
Economic Development and Assistance	67,600	67,600	67,600	0
Employee Fringe Benefits	5,330,081	5,330,081	5,287,367	42,714
Intergovernmental	817,566	817,566	817,419	147
<i>Total Expenditures</i>	<i>33,172,323</i>	<i>33,261,995</i>	<i>31,886,538</i>	<i>1,375,457</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(3,278,541)</i>	<i>(3,338,213)</i>	<i>1,852,838</i>	<i>5,191,051</i>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,831	11,831	11,831	0
Transfers In	151,086	151,086	151,086	0
Transfers Out	(1,311,945)	(2,145,661)	(2,134,582)	11,079
<i>Total Other Financing Sources (Uses)</i>	<i>(1,149,028)</i>	<i>(1,982,744)</i>	<i>(1,971,665)</i>	<i>11,079</i>
<i>Net Change in Fund Balance</i>	<i>(4,427,569)</i>	<i>(5,320,957)</i>	<i>(118,827)</i>	<i>5,202,130</i>
<i>Fund Balance Beginning of Year</i>	<i>5,773,514</i>	<i>5,773,514</i>	<i>5,773,514</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,205,986	1,205,986	1,205,986	0
<i>Fund Balance End of Year</i>	<i>\$2,551,931</i>	<i>\$1,658,543</i>	<i>\$6,860,673</i>	<i>\$5,202,130</i>

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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$11,662,358	\$11,667,696	\$9,731,204	(\$1,936,492)
Charges for Services	20,834	20,844	17,428	(3,416)
Intergovernmental	7,126,238	7,129,459	5,961,185	(1,168,274)
Donations	20,967	20,976	17,539	(3,437)
Other	14,131	14,138	11,821	(2,317)
<i>Total Revenues</i>	<u>18,844,528</u>	<u>18,853,113</u>	<u>15,739,177</u>	<u>(3,113,936)</u>
Expenditures				
Current:				
Health	14,859,384	14,971,328	12,685,786	2,285,542
Employee Fringe Benefits	3,018,335	3,041,838	2,530,952	510,886
<i>Total Expenditures</i>	<u>17,877,719</u>	<u>18,013,166</u>	<u>15,216,738</u>	<u>2,796,428</u>
<i>Excess of Revenues Over Expenditures</i>	<u>966,809</u>	<u>839,947</u>	<u>522,439</u>	<u>(317,508)</u>
Other Financing Sources (Uses)				
Transfers In	149,858	149,858	149,858	0
Transfers Out	(105,000)	(105,000)	(100,000)	5,000
<i>Total Other Financing Sources (Uses)</i>	<u>44,858</u>	<u>44,858</u>	<u>49,858</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	<u>1,011,667</u>	<u>884,805</u>	<u>572,297</u>	<u>(312,508)</u>
<i>Fund Balance Beginning of Year</i>	<u>6,488,014</u>	<u>6,488,014</u>	<u>6,488,014</u>	<u>0</u>
Prior Year Encumbrances Appropriated	569,889	569,889	569,889	0
<i>Fund Balance End of Year</i>	<u>\$8,069,570</u>	<u>\$7,942,708</u>	<u>\$7,630,200</u>	<u>(\$312,508)</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,390,922	\$5,616,228	\$5,938,410	\$322,182
Donations	4,300	4,490	4,763	273
Other	393,868	411,340	436,325	24,985
<i>Total Revenues</i>	<i>5,789,090</i>	<i>6,032,058</i>	<i>6,379,498</i>	<i>347,440</i>
Expenditures				
Current:				
Human Services	6,902,645	7,162,402	6,962,120	200,282
Employee Fringe Benefits	846,757	881,000	839,601	41,399
<i>Total Expenditures</i>	<i>7,749,402</i>	<i>8,043,402</i>	<i>7,801,721</i>	<i>241,681</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,960,312)</i>	<i>(2,011,344)</i>	<i>(1,422,223)</i>	<i>589,121</i>
Other Financing Sources (Uses)				
Transfers In	1,162,911	1,162,911	1,162,911	0
Transfers Out	(211,340)	(211,340)	(211,338)	2
<i>Total Other Financing Sources (Uses)</i>	<i>951,571</i>	<i>951,571</i>	<i>951,573</i>	<i>2</i>
<i>Net Change in Fund Balance</i>	<i>(1,008,741)</i>	<i>(1,059,773)</i>	<i>(470,650)</i>	<i>589,123</i>
<i>Fund Balance Beginning of Year</i>	<i>596,645</i>	<i>596,645</i>	<i>596,645</i>	<i>0</i>
Prior Year Encumbrances Appropriated	465,920	465,920	465,920	0
<i>Fund Balance End of Year</i>	<i><u>\$53,824</u></i>	<i><u>\$2,792</u></i>	<i><u>\$591,915</u></i>	<i><u>\$589,123</u></i>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2002

	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	\$12,749,247	\$5,511,706	\$1,871,458	\$20,132,411	\$957,175	
Cash and Cash Equivalents:						
In Segregated Accounts	23,023	1,001,837	82,870	1,107,730	0	
With Fiscal Agents	0	404	0	404	0	
Receivables:						
Accounts	1,531,118	628,209	1,094,536	3,253,863	0	
Intergovernmental	643,670	0	16,980	660,650	0	
Interfund Receivable	1,675	0	157	1,832	0	
Materials and Supplies Inventory	225,538	89,749	0	315,287	0	
<i>Total Current Assets</i>	<u>15,174,271</u>	<u>7,231,905</u>	<u>3,066,001</u>	<u>25,472,177</u>	<u>957,175</u>	
<i>Noncurrent Assets</i>						
Non-Depreciable Capital Assets	40,580,080	33,139,722	3,456,742	77,176,544	0	
Depreciable Capital Assets, Net	109,494,026	45,503,143	6,840,971	161,838,140	0	
<i>Total Noncurrent Assets</i>	<u>150,074,106</u>	<u>78,642,865</u>	<u>10,297,713</u>	<u>239,014,684</u>	<u>0</u>	
<i>Total Assets</i>	<u>165,248,377</u>	<u>85,874,770</u>	<u>13,363,714</u>	<u>264,486,861</u>	<u>957,175</u>	
Liabilities						
<i>Current Liabilities</i>						
Accounts Payable	381,596	167,466	294,320	843,382	2,500	
Contracts Payable	28,441	21,052	516,858	566,351	0	
Retainage Payable	23,023	1,001,837	82,870	1,107,730	0	
Accrued Wages and Benefits	101,680	22,181	3,703	127,564	870	
Interfund Payable	0	0	6,815	6,815	0	
Intergovernmental Payable	138,269	28,568	10,752	177,589	457	
Matured Interest Payable	0	404	0	404	0	
Accrued Interest Payable	906,918	444,497	0	1,351,415	0	
Compensated Absences Payable	41,687	9,902	0	51,589	0	
OWDA Loans Payable	1,675,425	1,121,799	0	2,797,224	0	
Revenue Bonds Payable	0	59,712	0	59,712	0	
Claims Payable	0	0	0	0	1,708,786	
<i>Total Current Liabilities</i>	<u>3,297,039</u>	<u>2,877,418</u>	<u>915,318</u>	<u>7,089,775</u>	<u>1,712,613</u>	
<i>Long-Term Liabilities</i>						
Compensated Absences Payable (net of current portion)	339,615	51,257	7,259	398,131	0	
OWDA Loans Payable (net of current portion)	54,211,535	31,757,696	6,788,636	92,757,867	0	
Revenue Bonds Payable (net of current portion)	0	537,901	0	537,901	0	
<i>Total Long-Term Liabilities</i>	<u>54,551,150</u>	<u>32,346,854</u>	<u>6,795,895</u>	<u>93,693,899</u>	<u>0</u>	
<i>Total Liabilities</i>	<u>57,848,189</u>	<u>35,224,272</u>	<u>7,711,213</u>	<u>100,783,674</u>	<u>1,712,613</u>	
Net Assets						
Invested in Capital Assets, Net of Related Debt	94,187,146	45,165,757	3,509,077	142,861,980	0	
Unrestricted	13,213,042	5,484,741	2,143,424	20,841,207	(755,438)	
<i>Total Net Assets</i>	<u>\$107,400,188</u>	<u>\$50,650,498</u>	<u>\$5,652,501</u>	<u>\$163,703,187</u>	<u>(\$755,438)</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, 2002

Business-Type Activities					
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Internal Service
Operating Revenues					
Charges for Services	\$9,182,608	\$6,127,298	\$6,595,872	\$21,905,778	\$6,654,559
Other	161,470	0	152,681	314,151	728
<i>Total Operating Revenues</i>	<i>9,344,078</i>	<i>6,127,298</i>	<i>6,748,553</i>	<i>22,219,929</i>	<i>6,655,287</i>
Operating Expenses					
Personal Services	5,126,465	1,006,500	217,138	6,350,103	36,414
Materials and Supplies	1,118,063	713,707	4,284	1,836,054	0
Contractual Services	2,546,537	1,080,908	3,486,876	7,114,321	596,089
Other Operating Expenses	144,096	148,168	93,167	385,431	42,431
Claims	0	0	0	0	5,432,749
Depreciation	2,783,278	758,026	329,180	3,870,484	0
<i>Total Operating Expenses</i>	<i>11,718,439</i>	<i>3,707,309</i>	<i>4,130,645</i>	<i>19,556,393</i>	<i>6,107,683</i>
<i>Operating Income (Loss)</i>	<i>(2,374,361)</i>	<i>2,419,989</i>	<i>2,617,908</i>	<i>2,663,536</i>	<i>547,604</i>
Non Operating Revenues (Expenses)					
Interest	357,354	143,586	63,313	564,253	23,060
Operating Grants	0	0	59,676	59,676	0
Interest and Fiscal Charges	(1,360,377)	(1,035,333)	(226,802)	(2,622,512)	0
Loss on Disposal of Fixed Assets	(160,881)	(41,682)	(14,526)	(217,089)	0
<i>Total Non Operating Revenues (Expenses)</i>	<i>(1,163,904)</i>	<i>(933,429)</i>	<i>(118,339)</i>	<i>(2,215,672)</i>	<i>23,060</i>
Loss Before Contributions and Transfers					
	(3,538,265)	1,486,560	2,499,569	447,864	570,664
Capital Contributions	7,694,240	6,207,036	0	13,901,276	0
Transfers In	0	0	4,157	4,157	0
Transfers Out	(43,517)	(29,439)	(300,000)	(372,956)	0
<i>Change in Net Assets</i>	<i>4,112,458</i>	<i>7,664,157</i>	<i>2,203,726</i>	<i>13,980,341</i>	<i>570,664</i>
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	<i>103,287,730</i>	<i>42,986,341</i>	<i>3,448,775</i>	<i>149,722,846</i>	<i>(1,326,102)</i>
<i>Net Assets End of Year</i>	<i>\$107,400,188</i>	<i>\$50,650,498</i>	<i>\$5,652,501</i>	<i>\$163,703,187</i>	<i>(\$755,438)</i>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2002

	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	\$9,617,931	\$6,065,565	\$6,573,452	\$22,256,948	\$0
Cash Received from Interfund Services Provided	0	0	0	0	6,654,559
Other Cash Receipts	161,470	0	152,681	314,151	728
Cash Payments to Suppliers for Goods and Services	(3,941,219)	(2,217,095)	(3,382,523)	(9,540,837)	(599,294)
Cash Paid to Employees	(5,229,643)	(1,101,379)	(220,171)	(6,551,193)	(36,314)
Cash Paid for Claims	0	0	0	0	(5,832,996)
Other Operating Cash Payments	(144,096)	(148,168)	(93,167)	(385,431)	(42,431)
<i>Net Cash Provided by (Used for) Operating Activities</i>	464,443	2,598,923	3,030,272	6,093,638	144,252
Cash Flows from Noncapital Financing Activities					
Receipts for Operating Grants	0	0	84,676	84,676	0
Advances In	0	0	6,815	6,815	0
Transfers In	0	0	4,000	4,000	0
Transfers Out	(43,517)	(29,439)	(300,000)	(372,956)	0
<i>Net Cash Used for Noncapital Financing Activities</i>	(43,517)	(29,439)	(204,509)	(277,465)	0
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(9,432,862)	(7,733,691)	(2,657,421)	(19,823,974)	0
Proceeds from OWDA	9,024,904	6,665,141	953,194	16,643,239	0
Principal Paid on Revenue Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on Revenue Bonds	0	(41,768)	0	(41,768)	0
Principal Paid on OWDA Loans	(2,264,538)	(1,058,568)	(470,283)	(3,793,389)	0
Interest Paid on OWDA Loans	(906,917)	(1,145,135)	(453,604)	(2,505,656)	0
Receipts from Tap-in Fees	4,277,809	1,257,107	0	5,534,916	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	698,396	(2,116,626)	(2,628,114)	(4,046,344)	0
Cash Flows from Investing Activities					
Interest on Investments	357,354	143,586	63,313	564,253	23,060
Net Increase in Cash and Cash Equivalents	1,476,676	596,444	260,962	2,334,082	167,312
<i>Cash and Cash Equivalents Beginning of Year</i>	11,295,594	5,917,503	1,693,366	18,906,463	789,863
<i>Cash and Cash Equivalents End of Year</i>	\$12,772,270	\$6,513,947	\$1,954,328	\$21,240,545	\$957,175

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2002

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities					
Operating Income (Loss)	(\$2,374,361)	\$2,419,989	\$2,617,908	\$2,663,536	\$547,604
<i>Adjustments:</i>					
Depreciation	2,783,278	758,026	329,180	3,870,484	0
(Increase) Decrease in Assets:					
Accounts Receivable	68,333	(61,733)	(22,420)	(15,820)	0
Due from Other Funds	18,281	0	0	18,281	0
Materials and Supplies Inventory	(57,099)	31,395	0	(25,704)	0
Intergovernmental Receivable	210,447	0	0	210,447	0
Increase (Decrease) in Liabilities:					
Accounts Payable	(41,773)	49,834	(129,792)	(121,731)	(4,082)
Contracts Payable	(132,046)	(431,545)	153,265	(410,326)	0
Retainage Payable	23,023	(95,977)	82,781	9,827	0
Compensated Absences Payable	18,749	3,308	(6,293)	15,764	0
Accrued Wages	23,043	(2,890)	3,703	23,856	870
Intergovernmental Payable	(75,432)	(71,484)	1,940	(144,976)	107
Claims Payable	0	0	0	0	(400,247)
<i>Total Adjustments</i>	<u>2,838,804</u>	<u>178,934</u>	<u>412,364</u>	<u>3,430,102</u>	<u>(403,352)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$464,443</u></u>	<u><u>\$2,598,923</u></u>	<u><u>\$3,030,272</u></u>	<u><u>\$6,093,638</u></u>	<u><u>\$144,252</u></u>

Noncash Activities:

The Medina County Sewer District and Medina County Water District received donated capital assets from developers in the amount of \$3,416,431 and \$4,949,929 respectively.

See accompanying notes to the basic financial statements

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

Assets

Equity in Pooled Cash and Cash Equivalents	\$14,248,201
Cash and Cash Equivalents in Segregated Accounts	2,405,761
Cash and Cash Equivalents with Fiscal Agent	148,341
Taxes Receivable	152,544,949
Accrued Interest Receivable	9,724
Special Assessments Receivable	13,078,697
Intergovernmental Receivable	<u>7,177,012</u>
<i>Total Assets</i>	<u><u>\$189,612,685</u></u>

Liabilities

Intergovernmental Payable	\$9,062,593
Undistributed Assets	178,802,460
Deposits Held and Due to Others	829,101
Payroll Withholdings	<u>918,531</u>
<i>Total Liabilities</i>	<u><u>\$189,612,685</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, 2002

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 Organization or Insurance Purchasing Pool. These organizations are presented in Note 21, Note 23, Note 24, Note 25 and Note 26 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
County Risk Sharing Authority, Inc. (CORS)
Medina County Library District
Medina County Park District*

Medina County, Ohio
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Medina Metropolitan Housing Authority (MMHA)
County Commissioners Association Service Corporation (CCAOSC)

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

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 proprietary funds provided they do not conflict with or contradict GASB pronouncements. 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
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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.

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

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

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

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

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 (i.e. revenues) and decreases (i.e. expenses) in total net assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include 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 (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

Medina County, Ohio
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For the Year Ended December 31, 2002

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, 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 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, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 funds and the fuel project capital projects fund to eliminate the funds' negative cash balances. These various funds have an interfund payable for the amount of the advance received from the general fund and the general fund has an interfund receivable for the same amount on the balance sheet.

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

During 2002, investments were limited to certificates of deposit, repurchase agreements, manuscript bonds, Federal Farm Credit Bank Notes, 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 an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2002.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 2002 amounted to \$1,258,281 which includes \$975,390 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, 2002, 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. These 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. 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 capital assets utilized by the proprietary fund 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. Depreciation is computed using the straight-line method over the following useful lives:

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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 of 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, compensated absences, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability 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 consist of capital assets, net of accumulated depreciation. Net assets are reported as restricted when there are limitations imposed on their use either through 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 funds for the operation of a school for the mentally retarded and developmentally disabled, to provide medical assistance and other social services for eligible recipients in the community, and County road and bridge repair and maintenance programs.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

N. Fund Balance Reserves

The County records reservations for those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, unclaimed monies and loans receivable which represent revolving loan fund monies (community development block grant) loaned to local businesses. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies.

O. Operating Revenues and Expenses

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

P. Interfund Activity

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

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 recorded as deferred charges, which is included in other assets on the statement of net assets.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 3 - Changes in Accounting Principles and Restatement of Fund Equity

A. Changes in Accounting Principles

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

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

The government-wide financial statements split the County's programs between governmental and business-type activities. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2001, caused by the conversion to the accrual basis of accounting and a change in the capital asset threshold amount from \$1,000 to \$5,000.

GASB Statement No. 37 clarifies certain provisions of Statement No. 34, including the required content of the Management Discussion and Analysis, the classification of program revenues and the criteria for determining major funds. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures.

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

B. Restatement of Fund Balance

The new standards for reporting fund obligations for compensated absences in Interpretation 6 caused changes in previously reported fund balances. Due to changes in reporting principles, the expendable trust funds were reclassified as special revenue funds. The relationship between the County and the Shelter Industries Workshop and between the County Transportation Improvement District has changed, and therefore upon review they no longer qualify as component units. These restatements had the following effects on fund balance of the major and nonmajor funds of the County as they were previously reported. The transition from governmental fund balances to net assets of the governmental activities is also presented.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	General	Achievement Center	Public Assistance	Nonmajor	Total
Fund Balances, December 31, 2001	\$9,266,596	\$7,438,148	\$2,520,367	\$16,666,663	\$35,891,774
Component Unit Reclassification	0	(198,011)	0	204,241	6,230
Interpretation 6:					
Compensated Absences Payable	<u>11,482</u>	<u>32,751</u>	<u>2,142</u>	<u>4,145</u>	<u>50,520</u>
Restated Fund Balances, December 31, 2001	<u><u>\$9,278,078</u></u>	<u><u>\$7,272,888</u></u>	<u><u>\$2,522,509</u></u>	<u><u>\$16,875,049</u></u>	<u><u>35,948,524</u></u>
GASB 34 Adjustments:					
Capital Assets					74,260,541
Long-Term (Deferred) Assets					8,675,535
Long-Term Liabilities					(23,625,929)
Accrued Interest Payable					(189,163)
Internal Service Fund					(1,326,102)
Pension Obligations					<u>(103,837)</u>
Governmental Activities Net Assets, December 31, 2001					<u><u>\$93,639,569</u></u>

The fund equity as it was previously reported has been restated due to the changes related to the amended OWDA loans and the change in the capitalization threshold as mentioned above.

	Sewer District	Water District	Solid Waste	Business- Type Activities
Fund Equity, December 31, 2001	\$110,249,889	\$43,225,376	\$3,636,882	\$157,112,147
Accrued Interest Payable	(453,459)	(596,067)	(226,802)	(1,276,328)
OWDA Loans	(3,045,770)	357,032	0	(2,688,738)
Capital Assets	(3,462,930)	0	38,695	(3,424,235)
Net Assets, December 31, 2001	<u>\$103,287,730</u>	<u>\$42,986,341</u>	<u>\$3,448,775</u>	<u>\$149,722,846</u>

Note 4 - Compliance and Accountability

A. Legal Compliance

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Final Appropriations	Expenditures Plus Encumbrances	Excess
Nonmajor Fund:			
<i>Capital Projects Fund:</i>			
State Issue II			
Capital Outlay	\$0	\$811,827	\$811,827
<i>Enterprise Funds:</i>			
Medina County Sewer District			
Capital Outlay	933,843	9,468,588	8,534,745
Medina County Water District			
Capital Outlay	1,193,344	7,738,294	6,544,950
Solid Waste Management			
Capital Outlay	2,051,178	2,774,749	723,571

Also, contrary to Ohio Revised Code Section 5705.39, the following funds had final appropriations in excess of certified available resources:

	Final Estimated Revenues Plus Carryover Balance	Appropriations	Excess
Nonmajor Fund:			
<i>Special Revenue Fund:</i>			
Dog and Kennel	\$314,382	\$315,001	\$619
<i>Debt Service Fund:</i>			
General Obligation Bond Retirement	4,163,120	7,737,387	3,574,267

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

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:

Nonmajor Funds:

Special Revenue Funds:

Community Development Block Grant	\$80,460
County History	4,785
Marriage License	343
Project Impact	34,909
Safe Communities Program	2,179
Title VI-D	73,743
Transportation Program	111,042
Workforce Development	95,091

Capital Projects Fund:

Fuel Project	647,408
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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

B. Fund Deficits

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

	Deficit Fund Balance	Deficit Net Assets
<i>Special Revenue Funds:</i>		
Community Development Block Grant	\$81,094	
County History Project	4,785	
Crippled Children	11,355	
Project Impact	34,106	
Safe Communities	3,072	
Title VI-D	27,663	
Transportation Program	46,746	
Workforce Development	106,272	
<i>Capital Projects Fund:</i>		
Fuel Project	123,006	
<i>Internal Service Fund:</i>		
Self Insurance		\$755,438

The deficits in the special revenue funds and capital projects 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 internal service fund net asset deficit resulted from the application of generally accepted accounting principles. The County will review the operations to determine if steps need to be taken to insure that the fund is self-sustaining.

Note 5 - Budgetary Basis of Accounting

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

4. Investments reported at fair value (GAAP) rather than cost (budget).

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

Net Change in Fund Balance
General and Major Special Revenue Funds

	General	Achievement Center	Public Assistance
GAAP Basis	\$761,363	\$780,498	(\$1,838,022)
Net Adjustment for Revenue Accruals	369,036	181,894	31,593
Fair Value Adjustment for Investments	(69,033)	0	0
Net Adjustment for Expenditure Accruals	91,170	32,140	1,707,582
Transfers Out	56,843	0	0
Encumbrances	<u>(1,328,206)</u>	<u>(422,235)</u>	<u>(371,803)</u>
Budget Basis	<u><u>(\$118,827)</u></u>	<u><u>\$572,297</u></u>	<u><u>(\$470,650)</u></u>

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality; including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of 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) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$943,769 in undeposited cash on hand which is included as part of "equity in pooled cash and cash equivalents."

Deposits At year end, the carrying amount of the County's deposits was \$7,021,895 and the bank balance was \$4,429,150. Of the bank balance \$729,382 was covered by federal depository insurance. The remaining \$3,699,768 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County investments to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 1	Category 3	Carrying Value	Fair Value
Overnight Repurchase Agreements		\$38,220,556	\$38,220,556	\$38,220,556
Federal Farm Credit Bank Notes		4,003,632	4,003,632	4,003,632
Federal Home Loan Bank Notes		5,032,495	5,032,495	5,032,495
Federal National Mortgage Association Notes		13,000,000	13,000,000	13,000,000
Federal Home Loan Mortgage Corporation Notes		5,000,000	5,000,000	5,000,000
Investment in Medina County Manuscript Bonds	\$5,600		5,600	5,600
STAROhio			2,582,886	2,582,886
Total Investments	<u>\$5,600</u>	<u>\$65,256,683</u>	<u>\$67,845,169</u>	<u>\$67,845,169</u>

The classification of cash and cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." A reconciliation between the classifications of cash and cash equivalents, and investments on the general purpose financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
<i>GASB Statement 9</i>	\$75,805,233	\$5,600
Investments of the Cash Management Pool:		
Repurchase Agreements	(38,220,556)	38,220,556
Federal Farm Credit Bank Notes	(4,003,632)	4,003,632
Federal Home Loan Bank Notes	(5,032,495)	5,032,495
Federal National Mortgage Association Notes	(13,000,000)	13,000,000
Federal Home Loan Mortgage Corporation Notes	(5,000,000)	5,000,000
STAROhio	(2,582,886)	2,582,886
Cash on Hand	<u>(943,769)</u>	0
<i>GASB Statement 3</i>	<u>\$7,021,895</u>	<u>\$67,845,169</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) are for 2002 taxes.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed as 35 percent of true value. 2002 public utility property taxes which became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

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

The full tax rate for all County operations for the year ended December 31, 2002, was \$7.06 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property	\$3,243,237,250
Public Utility Personal Property	108,476,650
Tangible Personal Property	<u>319,694,873</u>
Total Valuation	<u><u>\$3,671,408,773</u></u>

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2002 and for which there is an enforceable legal claim. In the General Fund, 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 2002 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 8 - Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one per cent 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 2002. On a modified accrual basis, the amount of the receivable expected to be received outside the available period is deferred. On a full accrual basis, the full amount of the receivable is recognized as revenue. Sales and use tax revenue for 2002 amounted to \$8,137,853, which was credited entirely to the general fund.

Note 9 - Federal Food Stamp Program

The County's Department of Job and Family (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 2002 due to the installation of an automated system. A supply of paper food stamps is kept on hand at Job and Family Services in case of an emergency with the automated system. The federal food stamp balance for the year ending December 31, 2002 is \$2,000.

Note 10 - Receivables

Receivables at December 31, 2002, consisted of taxes, interest, special assessments, loans, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. In 1979, the County constructed a sewage treatment facility and sewer lines financed using federal funds and money borrowed from the Ohio Water Development Authority (OWDA). The plant and a portion of the sewer lines are located in the City of Wadsworth and are the property of the City. The plant serves both the City and the Sharon Sewer District. The intergovernmental receivable in the Sewer Enterprise fund represents the portion the City has agreed to pay the County for that portion of the OWDA loan related to the construction of the City's assets.

Special assessments expected to be collected in more than one year amount to \$4,793,154 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$1,601,932. A summary of the principal items of intergovernmental receivables follows:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Governmental Activities	
Homestead and Rollback	\$2,595,794
Local Government	2,301,447
Motor Vehicle Registration	779,161
Sheriff's Rotary	406,844
Gasoline Tax	330,142
Permissive Tax	97,388
Indigent Defense Reimbursement	76,755
Municipal Fine Distribution	64,365
Charges for Services	56,407
Acheivement Center Grants and Subsidies	271,038
Public Assistance Grants and Subsidies	200,687
ADAMH Grants and Subsidies	1,097,681
Auto and Gas Grants and Subsidies	13,425
CDBG Grants and Subsidies	80,460
Office of Older Adults Grants and Subsidies	32,250
Safe Communities Grants	40
Shelter Care Grants and Subsidies	15,364
Title IV-D Grants and Subsidies	48,350
Workforce Development Grants and Subsidies	54,815
<i>Total Governmental Activities</i>	<u><u>\$8,522,413</u></u>
Business-Type Activities	
City of Wadsworth	\$643,670
Solid Waste Grants	16,980
<i>Total Business-Type Activities</i>	<u><u>\$660,650</u></u>

Receivables and payables to be recorded 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.

Note 11 - Risk Management

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 2002, the County contracted with County Risk Sharing Authority, Inc. (CORS), a risk sharing pool (See Note 24), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by Northfield Insurance Company. 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. Coverage provided by CORS is as follows:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Limits of Coverage
General Liability	\$1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	6,000,000
Automobile Liability	6,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Worker's Compensation Coverage)	1,000,000
Building and Contents - Replacement Cost	100,000,000
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Depositor's Forgery	1,000,000
Money Orders/Counterfeit Currency	1,000,000

For 2002, the County participated in the County Commissioners Association Service Corporation (CCAOSC) of Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool. (See Note 26) 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.

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. The monthly premium paid by the County during 2002 was \$255.58 for single coverage and \$605.69 for family coverage. Employees with single coverage paid \$30.00 per month and those with family coverage paid \$50.00 per month. An excess coverage insurance policy covers individual claims in excess of \$100,000 and aggregate claims in excess of \$5,718,872. The liability for unpaid claims costs of \$1,708,786 reported in the fund at December 31, 2002, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Changes in the fund's claims liability amount in 2001 and 2002 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2001	\$1,604,554	\$5,695,088	\$5,190,609	\$2,109,033
2002	2,109,033	5,432,749	5,832,996	1,708,786

Note 12 - Capital Assets

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

	Balance 12/31/2001	Additions	Deletions	Balance 12/31/2002
Governmental Activities:				
Capital Assets not being depreciated:				
Land	\$3,147,255	\$0	\$0	\$3,147,255
Construction in Progress	349,516	218,434	(349,516)	218,434
Total Capital Assets not being depreciated	3,496,771	218,434	(349,516)	3,365,689
Depreciable Capital Assets:				
Buildings	46,292,737	0	0	46,292,737
Improvements Other Than Buildings	1,805,113	0	(5,392)	1,799,721
Equipment	14,110,082	739,100	(3,802,733)	11,046,449
Infrastructure				
Bridges	11,588,816	373,500	0	11,962,316
Roads	31,732,074	1,117,753	(1,048,759)	31,801,068
Culverts	1,274,526	51,000	0	1,325,526
Signals	260,122	0	0	260,122
Total Depreciable Capital Assets	107,063,470	2,281,353	(4,856,884)	104,487,939
Accumulated Depreciation:				
Buildings	(8,421,802)	(853,544)	0	(9,275,346)
Improvements Other Than Buildings	(495,361)	(36,504)	639	(531,226)
Equipment	(8,603,311)	(1,052,832)	2,156,320	(7,499,823)
Infrastructure				
Bridges	(1,893,637)	(231,775)	0	(2,125,412)
Roads	(16,504,288)	(2,521,441)	526,667	(18,499,062)
Culverts	(190,559)	(25,488)	0	(216,047)
Signals	(190,742)	(17,340)	0	(208,082)
Total Accumulated Depreciation	(36,299,700)	(4,738,924) *	2,683,626	(38,354,998)
Depreciable Capital Assets, Net	70,763,770	(2,457,571)	(2,173,258)	66,132,941
Governmental Activities Capital Assets, Net	\$74,260,541	(\$2,239,137)	(\$2,522,774)	\$69,498,630

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Balance 12/31/2001	Additions	Deletions	Balance 12/31/2002
Business Type Activities:				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	<u>56,845,396</u>	<u>19,329,428</u>	<u>0</u>	<u>76,174,824</u>
Total Capital Assets not being depreciated	<u>57,847,116</u>	<u>19,329,428</u>	<u>0</u>	<u>77,176,544</u>
Depreciable Capital Assets:				
Buildings	13,993,778	0	0	13,993,778
Improvements Other Than Buildings	111,173,454	0	(6,446)	111,167,008
Equipment	4,392,526	494,546	(711,745)	4,175,327
Infrastructure				
Water Lines	28,573,467	4,949,930	(2,320)	33,521,077
Sewer Lines	<u>63,721,718</u>	<u>3,416,431</u>	<u>0</u>	<u>67,138,149</u>
Total Depreciable Capital Assets	<u>221,854,943</u>	<u>8,860,907</u>	<u>(720,511)</u>	<u>229,995,339</u>
Accumulated Depreciation:				
Buildings	(4,309,038)	(272,448)	0	(4,581,486)
Improvements Other Than Buildings	(49,654,510)	(1,924,306)	545	(51,578,271)
Equipment	(2,310,357)	(442,044)	502,506	(2,249,895)
Infrastructure				
Water Lines	(3,087,510)	(433,387)	371	(3,520,526)
Sewer Lines	<u>(5,428,722)</u>	<u>(798,299)</u>	<u>0</u>	<u>(6,227,021)</u>
Total Accumulated Depreciation	<u>(64,790,137)</u>	<u>(3,870,484)</u>	<u>503,422</u>	<u>(68,157,199)</u>
Depreciable Capital Assets, Net	<u>157,064,806</u>	<u>4,990,423</u>	<u>(217,089)</u>	<u>161,838,140</u>
Business-Type Activities Capital Assets, Net	<u>\$214,911,922</u>	<u>\$24,319,851</u>	<u>(\$217,089)</u>	<u>\$239,014,684</u>

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$584,059
Judicial	29,273
Public Safety	346,321
Public Works	3,165,224
Health	390,122
Human Services	<u>223,925</u>
Total	<u>\$4,738,924</u>

Note 13 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System

All County employees, other than teachers, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The authority to

Medina County, Ohio
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For the Year Ended December 31, 2002

establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. The 2002 employer contribution rate for County employees, other than those engaged in law enforcement, was 8.55 percent of covered payroll, decreased from 9.25 percent in 2001. The County contribution for law enforcement employees for 2002 was 11.7 percent, down from 12.4 percent for 2001. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2002, 2001, and 2000 were \$5,473,325, \$5,288,372, and \$4,019,568, respectively; 78.82 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

B. State Teachers Retirement System

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

For the year ended December 31, 2002, plan members were required to contribute 9.3 percent of their annual covered salaries. The County was required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2002, 2001, and 2000 were \$109,212, \$102,805, and \$61,239, respectively; 87.88 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

Note 14 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2002 employer contribution rate was 13.55 percent of covered payroll; 5.00 percent was the portion that was used to fund health care for 2002. The employer contribution rate for law enforcement employees for 2002 was 16.70 percent 5.00 percent was used to fund health care.

Medina County, Ohio
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For the Year Ended December 31, 2002

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

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

The number of active contributing participants was 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$1,980,190. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

B. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$51,732 for 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2002, was \$3.256 billion. For the year ended June 30, 2002, net health care costs paid by STRS were \$300,722,000 and there were 102,132 eligible benefit recipients.

Note 15 - Other Employee Benefits

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 16 – Notes Payable

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

	Balance 12/31/01	Issued	Retired	Balance 12/31/02
Capital Projects Fund:				
County Capital Improvement 2.37%	<u>\$1,100,000</u>	<u>\$0</u>	<u>(\$1,100,000)</u>	<u>\$0</u>

The notes were retired with bond proceeds of \$1,125,000 that were issued during 2002.

Note 17 - Contractual Commitments

As of December 31, 2002, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/02
County Home Slate Roof Repairs	\$81,720	\$0	\$81,720
Community Center and Courthouse HVAC	30,025	0	30,025
Human Service Center VAV Boxes	149,665	73,600	76,065
Transit Garage Improvements	19,544	0	19,544
Veteran Services Building	291,831	280,751	11,080
OWDA Sewer Projects	40,406,653	31,141,930	9,264,723
OWDA Water Projects	32,851,429	25,301,739	7,549,690
OWDA Solid Waste Projects	<u>2,916,742</u>	<u>401,727</u>	<u>2,515,015</u>
	<u>\$76,747,609</u>	<u>\$57,199,747</u>	<u>\$19,547,862</u>

Note 18 - 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
Enterprise Funds				
General Obligation Bonds				
<i>Medina County Water District:</i>				
S.D. Improvement, Series 1990	1990	7.40 %	\$375,000	2010
S.D. Improvement, Pearl/Norwalk	1995	5.94	759,522	2013

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
Enterprise Funds (continued)				
OWDA Loans				
<i>Medina County Water District:</i>				
RRSD W5-2	1980	7.87 %	\$219,436	2004
RRSD W5-1	1980	7.36	3,127,340	2004
RRSD W-7	1981	7.56	2,593,634	2005
Chippewa Ext and S-1	1988	7.65	813,025	2013
East Smith	1989	7.73	48,831	2009
Forest Drive	1989	8.40	67,178	2009
Route 162 Water Tower/Avon Lake	1996	5.85	2,731,477	2021
Route 162 Waterline	1996	6.58	621,460	2016
River Styx	1996	6.64	156,174	2016
Station, River, Grafton Roads	1996	5.90	1,973,583	2016
Ryan, Avon, Marks Road	1997	7.38	997,293	2017
Stiger and Crocker Road	1997	7.38	1,091,106	2017
Lafayette Waterline Loop	1998	6.49	1,077,303	2018
SCSD 39085702-1	1999	6.32	1,216,567	2018
Water Distribution System	2000	5.73	2,129,497	2020
Northwest Storage	2000	4.38	4,028,963	2021
Metzger Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Lester Wolff (3234)	2002	6.41	1,167,264	2022
Granger Tanks	2002	3.90	1,173,369	2002
Remsen, Huffman, Hamlin Road	2002	4.65	855,191	2022
Spieth	2002	4.87	7,352,871	2023
Spieth Pump Station	2002	4.65	3,047,991	2023
Water System Expansion	2002	4.64	638,985	2024
Water System Expansion	2002	4.65	3,771,105	2024
<i>Medina County Sewer District:</i>				
RRSD #390354	1972	6.25	873,171	2011
RRSD # 390657	1977	5.25	2,720,924	2016
CLWD #39999901-1	1978	7.73	6,053,366	2002
RRSD #39999903-1	1979	7.49	4,072,698	2003
RRSD #39999904	1979	7.67	164,671	2003
RRSD #39999902	1979	7.76	1,831,665	2003
RRSD #39999903-2	1981	7.05	364,439	2005
RRSD #39999903-3	1982	10.71	478,643	2005
SCSD #39085702-2	1985	11.19	5,834,215	2005
RRSD #39999901-2	1986	7.73	326,886	2002
East Smith	1989	7.73	60,453	2009
Chippewa	1991	5.00	1,335,333	2010
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
SCSD #39085702-1	1999	6.32	1,216,567	2018

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
Enterprise Funds (continued)				
OWDA Loans				
<i>Medina County Sewer District:</i>				
Medina City Rehab	2000	3.02 %	\$1,829,529	2020
Plum Creek	2002	3.64	1,984,510	2022
Liverpool Treatment	2002	3.56	40,411,040	2023
Route 252 Sewer	2002	3.95	616,516	2022
<i>Solid Waste</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
Governmental Activities				
General Obligation Bonds				
Human Services Center	1982	12.63	1,600,000	2002
County Office Building	1982	12.63	550,000	2002
Achievement Center	1986	7.25	7,000,000	2006
Adult Jail Facility	1995	Variable	6,500,000	2009
County Facility Improvement	1996	Variable	2,500,000	2014
Highway Garage	1997	Variable	3,750,000	2014
Prosecutor's Renovation	1999	Variable	500,000	2009
Department of Human Services	1999	Variable	3,000,000	2024
Engineering Center	2000	Variable	1,350,000	2010
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2009
Various Improvement Bonds	2002	2.68	1,125,000	2009
OWDA Loans				
County Home Sewer	1994	3.54	122,581	2014
Fair Board Water	2001	4.65	192,144	2011
Special Assessment Bonds				
SD#2 - Water Improvement	1983	9.88	46,000	2002
SD#2 - Sewer Improvement	1983	9.88	113,000	2003
SD#500 - Sewer Improvement	1985	9.13	550,000	2004
Normandy Park Water Line	1985	9.13	25,765	2004
SD#500 - Water Improvement	1986	7.13	295,000	2006
County Improvement Bonds	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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
Governmental Activities (continued)				
Ohio Water Development Authority Loans				
Rustic Hills Portion	1988	7.73 %	\$664,777	2008
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
Harrisville Water	1997	6.36	578,146	2009
Harrisville Sewer	1997	6.36	870,045	2009
East Smith Water and Sewer	2001	7.73	183,465	2009
Forest Drive	2001	8.40	107,402	2009

A schedule of changes in bonds and other long-term obligations of the County during 2002 follows:

	<u>Balance December 31, 2001</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2002</u>	<u>Amount Due in One Year</u>
Business-Type Activities					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvement, Series 1990	\$177,630	\$0	\$19,737	\$157,893	\$19,737
S.D. Improvement, Pearl/Norwalk	479,695	0	39,975	439,720	39,975
<i>Total General Obligation Bonds</i>	<i>657,325</i>	<i>0</i>	<i>59,712</i>	<i>597,613</i>	<i>59,712</i>
Business-Type Activities					
OWDA Loans					
<i>Medina County Water District:</i>					
RRSD W5-2	44,410	0	16,834	27,576	18,158
RRSD W5-1	610,456	0	232,189	378,267	249,278
RRSD W-7	695,441	0	181,327	514,114	195,035
Chippewa Ext and S-1	536,641	0	32,846	503,795	35,358
East Smith	27,422	0	3,252	24,170	3,338
Forest Drive	38,447	0	4,257	34,190	4,614
Route 162 Water Tower/Avon Lake	2,378,152	0	71,516	2,306,636	75,700
Route 162 Waterline	509,144	0	23,258	485,886	24,790
River Styx	128,090	0	5,826	122,264	6,214
Station, River, Grafton Roads	1,596,264	0	76,492	1,519,772	81,006
Ryan, Avon, Marks Road	862,076	0	33,314	828,762	35,774
Stiger and Crocker Road	943,169	0	36,448	906,721	39,138
Lafayette Waterline Loop	954,900	0	35,722	919,178	38,040
SCSD 39085702-1	1,095,330	0	39,613	1,055,717	42,116
Water Distribution System	2,006,902	0	66,616	1,940,286	70,432
Northwest Storage	3,871,906	0	108,079	3,763,827	141,113
Metzger Muntz and Sleepy Hollow	915,638	0	28,131	887,507	29,717
Lester Wolff (3234)	1,167,264	0	30,023	1,137,241	31,978
Granger Tanks	953,207	151,322	19,637	1,084,892	0
Remsen, Huffman, Hamlin Road	136,090	602,023	13,188	724,925	0
Spieth	6,076,139	436,268	0	6,512,407	0
Spieth Pump Station	1,725,834	1,065,439	0	2,791,273	0
Water System Expansion	0	638,985	0	638,985	0
Water System Expansion	0	3,771,104	0	3,771,104	0
<i>Medina County Water District OWDA Loans</i>	<i>\$27,272,922</i>	<i>\$6,665,141</i>	<i>\$1,058,568</i>	<i>\$32,879,495</i>	<i>\$1,121,799</i>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002	Amount Due in One Year
Business-Type Activities (continued)					
OWDA Loans					
<i>Medina County Sewer District:</i>					
RRSD #390354	\$419,698	\$0	\$33,639	\$386,059	\$35,741
RRSD #390657	986,335	0	68,024	918,311	68,024
CLWD #39999901-1	254,174	0	254,174	0	0
RRSD #39999903-1	497,577	0	327,776	169,801	169,801
RRSD #39999904	20,325	0	13,435	6,890	6,890
RRSD #39999902	227,406	0	150,437	76,969	76,969
RRSD #39999903-2	94,331	0	24,763	69,568	26,509
RRSD #39999903-3	156,590	0	39,377	117,213	43,594
SCSD #39085702-2	15,135	0	4,543	10,592	5,052
RRSD #39999901-2	16,333	0	16,333	0	0
East Smith	33,555	0	3,640	29,915	4,085
Chippewa	729,429	0	70,792	658,637	74,375
Hamilton Road	760,332	0	52,775	707,557	55,555
Chippewa	1,736,874	0	121,858	1,615,016	128,027
Brunswick Gardens	350,435	0	21,575	328,860	23,202
Hinckley Wastewater Treatment	7,159,616	0	381,593	6,778,023	395,764
Hamilton	580,511	0	29,877	550,634	31,134
Marks Sewer	1,126,723	0	57,188	1,069,535	59,703
Brunswick Rehab	832,323	0	42,837	789,486	44,638
SCSD #39085702-1	1,280,857	0	399,778	881,079	426,362
Medina City Rehab	1,812,541	0	68,948	1,743,593	0
Plum Creek	1,492,482	152,313	70,914	1,573,881	0
Liverpool Treatment	28,543,012	8,300,892	0	36,843,904	0
Route 252 Sewer	0	571,699	10,262	561,437	0
<i>Medina County Sewer District OWDA Loans</i>	<i>49,126,594</i>	<i>9,024,904</i>	<i>2,264,538</i>	<i>55,886,960</i>	<i>1,675,425</i>
<i>Solid Waste</i>					
Central Processing Facility	6,305,725	953,194	470,283	6,788,636	0
<i>Total OWDA Loans</i>	<i>82,705,241</i>	<i>16,643,239</i>	<i>3,793,389</i>	<i>95,555,091</i>	<i>2,797,224</i>
Compensated Absences Payable	433,954	449,720	433,954	449,720	51,589
Total Business-Type Activities	\$83,796,520	\$17,092,959	\$4,287,055	\$96,602,424	\$2,908,525

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Balance			Balance December 31, 2002	Amount Due in One Year		
	December 31, 2001	Additions	Reductions				
Governmental Activities							
General Obligation Bonds							
Human Services Center	\$80,000	\$0	\$80,000	\$0	\$0		
County Office Building	25,000	0	25,000	0	0		
Achievement Center	1,750,000	0	350,000	1,400,000	350,000		
Adult Jail Facility	4,130,000	0	4,130,000	0	0		
County Facility Improvement	2,110,000	0	95,000	2,015,000	100,000		
Highway Garage	2,440,000	0	360,000	2,080,000	380,000		
Prosecutor's Renovation	415,000	0	45,000	370,000	45,000		
Department of Human Services	2,860,000	0	75,000	2,785,000	75,000		
Engineering Center	1,250,000	0	115,000	1,135,000	120,000		
Adult Jail Facility Refunding Bonds	0	3,850,000	0	3,850,000	520,000		
Unamortized Discount	0	(16,697)	0	(16,697)	0		
Various Improvement Bonds	0	1,125,000	0	1,125,000	60,000		
Unamortized Discount	0	(11,190)	0	(11,190)	0		
<i>Total General Obligation Bonds</i>	<i>15,060,000</i>	<i>4,947,113</i>	<i>5,275,000</i>	<i>14,732,113</i>	<i>1,650,000</i>		
OWDA Loans							
County Home Sewer	86,310	0	5,599	80,711	5,798		
Fair Board Water	184,489	0	15,848	168,641	16,594		
<i>Total OWDA Loans</i>	<i>270,799</i>	<i>0</i>	<i>21,447</i>	<i>249,352</i>	<i>22,392</i>		
Special Assessment Bonds							
SD#2 - Water Improvement	3,000	0	3,000	0	0		
SD#2 - Sewer Improvement	14,000	0	7,000	7,000	7,000		
SD#500 - Sewer Improvement	100,000	0	25,000	75,000	25,000		
Normandy Park Water Line	4,200	0	1,400	2,800	1,400		
SD#500 - Water Improvement	75,000	0	15,000	60,000	15,000		
County Improvement Bonds	150,000	0	25,000	125,000	25,000		
Sewer Improvements, Series 1990	47,367	0	5,263	42,104	5,263		
Sewer Improvements, Series 1992	55,000	0	5,000	50,000	5,000		
State Route 18	1,260,000	0	105,000	1,155,000	105,000		
Deferred Assessments	120,301	0	10,025	110,276	10,025		
Water Improvements #5	635,000	0	20,000	615,000	20,000		
<i>Total Special Assessment Bonds</i>	<i>2,463,868</i>	<i>0</i>	<i>221,688</i>	<i>2,242,180</i>	<i>218,688</i>		
OWDA Loans (Paid from Special Assessments)							
Rustic Hills Portion	309,284	0	42,446	266,838	45,728		
State Route 18 Water	565,681	0	31,362	534,319	33,608		
State Route 18 Sewer	1,373,815	0	84,982	1,288,833	89,458		
Harrisville Water	387,618	0	45,674	341,944	48,580		
Harrisville Sewer	583,322	0	68,736	514,586	73,106		
East Smith Water and Sewer	30,260	0	3,822	26,438	4,118		
East Smith Water and Sewer	62,314	0	6,639	55,675	7,152		
Forest Drive	55,610	0	6,157	49,453	6,674		
<i>Total OWDA Loans</i>	<i>3,367,904</i>	<i>0</i>	<i>289,818</i>	<i>3,078,086</i>	<i>308,424</i>		
Compensated Absences	2,463,358	1,837	49,698	2,415,497	122,987		
<i>Total Governmental Activities</i>	<i>\$23,625,929</i>	<i>\$4,948,950</i>	<i>\$5,857,651</i>	<i>\$22,717,228</i>	<i>\$2,322,491</i>		

Medina County, Ohio
Notes to the Basic Financial Statements
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On December 5, 2002, Medina County issued \$3,850,000 in general obligation bonds at interest rates varying from 2.00 percent to 4.35 percent. A portion of the general obligation bond proceeds was used to retire \$4,130,000 of the 1994 Adult Jail Facility general obligation bonds. An analysis of the information follows:

<u>1994 Adult Jail Facility Bonds</u>	
Outstanding at 12/31/01	\$4,130,000
Amount Refunded	<u>(3,710,000)</u>
Non-Refunded Portion	420,000
Principal Payment on Non-Refund Portion	<u>(420,000)</u>
Outstanding at 12/31/02	<u>\$0</u>

The County decreased its total debt service payments by \$408,512 as a result of the current refunding. The County also incurred an economic gain (difference between the present values of the old and new debt service payments) of \$352,198.

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Special assessment debt was not included in net assets invested in capital assets net of related debt for governmental activities, with the exception of the County Improvement Bonds. This is due to the fact that these bonds were used to construct business-type capital assets. Revenue debt and OWDA loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund, using general property tax revenue.

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
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Business-Type Activities

	General Obligation Bonds		OWDA Loans - Water		OWDA Loans - Sewer	
	Principal	Interest	Principal	Interest	Principal	Interest
2003	\$59,712	\$37,947	\$1,120,799	\$960,475	\$1,675,425	\$689,518
2004	59,712	34,129	1,046,814	919,750	1,495,127	592,790
2005	59,712	30,309	849,643	877,288	1,038,010	493,355
2006	59,712	26,491	784,615	833,014	1,039,568	462,449
2007	59,712	22,631	831,610	786,017	1,083,100	415,345
2008-2012	259,079	56,733	4,913,472	3,130,820	5,746,665	1,312,834
2013-2017	39,974	2,398	5,433,424	1,535,205	3,086,249	247,525
2018-2022	0	0	2,374,532	241,268	0	0
Total	<u>\$597,613</u>	<u>\$210,638</u>	<u>\$17,354,909</u>	<u>\$9,283,837</u>	<u>\$15,164,144</u>	<u>\$4,213,816</u>

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2003	\$1,650,000	\$650,655	\$218,688	\$113,780	\$330,809	\$200,084
2004	1,695,000	582,604	211,688	98,756	351,612	179,279
2005	1,735,000	508,965	210,288	86,116	373,768	157,127
2006	1,790,000	433,932	185,288	74,232	397,344	133,549
2007	1,490,000	353,783	170,288	64,572	422,465	108,430
2008-2012	3,370,000	1,107,081	790,914	202,460	1,222,512	243,381
2013-2017	1,820,000	564,661	310,026	77,067	228,928	11,060
2018-2022	820,000	227,740	145,000	16,373	0	0
2023-2027	390,000	30,090	0	0	0	0
Total	<u>\$14,760,000</u>	<u>\$4,459,511</u>	<u>\$2,242,180</u>	<u>\$733,356</u>	<u>\$3,327,438</u>	<u>\$1,032,910</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. The balance of these loans is as follows:

Enterprise Funds	
Medina County Sewer District	\$40,722,816
Medina County Water District	15,524,586
Solid Waste	<u>6,788,636</u>
Total	<u><u>\$63,036,038</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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, 2002, are an overall debt margin of \$80,176,025 and a margin on unvoted debt of \$26,604,894.

Note 19 – 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, 2002, \$201,160,000 of these bonds had been issued. Of the \$90,745,000 issued after December 31, 1995, \$81,750,000 was still outstanding.

Note 20 - Contingent Liabilities

A. Grants

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

B. Litigation

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

Note 21 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2002, the County contributed \$63,480 to the Agency, which represents 59 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 22 - Interfund Activity and Balances

A. Interfund Transfers

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

Transfer To Major Funds	Transfer From			
	General Fund	Achievement Center	Public Assistance	Nonmajor Governmental
General Fund	\$0	\$0	\$0	\$151,086
Achievement Center	0	0	0	149,858
Public Assistance	<u>237,000</u>	<u>0</u>	<u>0</u>	<u>925,911</u>
<i>Total Major Funds</i>	237,000	0	0	1,226,855
Nonmajor Governmental	<u>1,950,268</u>	<u>100,000</u>	<u>211,338</u>	<u>511,757</u>
Total Governmental Activities	2,187,268	100,000	211,338	1,738,612
Business-Type Activities				
Solid Waste	<u>4,157</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$2,191,425</u>	<u>\$100,000</u>	<u>\$211,338</u>	<u>\$1,738,612</u>

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Transfer To Major Funds	Transfer From			
	Medina County Sewer District	Medina County Water District	Solid Waste	Total
General Fund	\$0	\$0	\$0	\$151,086
Achievement Center	0	0	0	149,858
Public Assistance	0	0	0	1,162,911
<i>Total Major Funds</i>	0	0	0	1,463,855
Nonmajor Governmental	43,517	29,439	300,000	3,146,319
Total Governmental Activities	43,517	29,439	300,000	4,610,174
Business-Type Activities				
Solid Waste	0	0	0	4,157
Total	\$43,517	\$29,439	\$300,000	\$4,614,331

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenses; and to return money to the fund from which it was originally provided once a project is completed.

B. Interfund Balances

Interfund balances at December 31, 2002, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

		<u>Interfund Payable</u>			
<u>Interfund Receivable</u>		General Fund	Achievement Center	Public Assistance	Nonmajor Governmental
Major Funds					
General Fund		\$0	\$10,651	\$57,515	\$414,347
Achievement Center		0	0	0	0
Public Assistance		0	0	0	0
<i>Total Major Funds</i>		0	10,651	57,515	414,347
Nonmajor Governmental		<u>88,961</u>	<u>8,332</u>	<u>0</u>	<u>38,924</u>
Total Governmental Activities		<u>88,961</u>	<u>18,983</u>	<u>57,515</u>	<u>453,271</u>
Business-Type Activities					
Medina County Sewer District		157	0	0	0
Solid Waste		<u>1,675</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Business-Type Activities</i>		<u>1,832</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u>\$90,793</u>	<u>\$18,983</u>	<u>\$57,515</u>	<u>\$453,271</u>

(continued)

		<u>Interfund Payable</u>	
<u>Interfund Receivable</u>		Solid Waste	Total
Major Funds			
General Fund		<u>\$6,815</u>	<u>\$489,328</u>
<i>Total Major Funds</i>		<u>6,815</u>	<u>489,328</u>
Nonmajor Governmental		<u>0</u>	<u>136,217</u>
<i>Total Governmental Activities</i>		<u>6,815</u>	<u>625,545</u>
Business-Type Activities			
Medina County Sewer District		0	157
Solid Waste		<u>0</u>	<u>1,675</u>
<i>Total Business-Type Activities</i>		<u>0</u>	<u>1,832</u>
Total		<u>\$6,815</u>	<u>\$627,377</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 23 - Jointly Governed Organizations

A. Northeast Ohio Areawide Coordinating Agency (NOACA)

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 designing management. Each participant's degree of control is limited to its representation on the board. During 2002, the County contributed \$62,250 to NOACA.

B. Medina County Family First Council

The mission of the 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 2002, the County contributed \$6,750 to the Council.

C. Lorain Medina Community Based Correctional Facility Judicial Corrections Board

The 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 2002, the County did not contribute any funding to this jointly governed organization.

Note 24 - Risk Sharing Pool

The County Risk Sharing Authority, Inc., 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 2002 was \$349,046.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Note 25 - Related Organizations

A. The 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 2002.

B. The 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 2002.

C. The 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 2002, the County did not have any financial contributions to the operation of the MMHA.

Note 26 - 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 Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December 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

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

ADAMH Board 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.

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.

COPS Program Fund – To account for local, State and Federal monies used to purchase specific supplies associated with the Sheriff's department programs.

County History Project Fund – To account for the monies collected for the County Bicentennial video and education programs.

County Home Donations Fund – To account for the monies donated for use by 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 - To account for special assessment revenues which will be used to provide irrigation ditches and maintain existing ditches within the County.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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.

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.

Emergency Communications Fund – To account for monies used for the ongoing updates and equipment replacement.

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

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

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

Ohio Criminal Justice Service (OCJS) Fund – To account for the monies used for specific equipment purchases for the Sheriff's Office.

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.

Project Impact Fund – To account for the monies used for expenses 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 - 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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Enterprise Debt Service Fund - To account for the collection of enterprise fund revenues to retire enterprise fund debt. In order to demonstrate compliance with Ohio law, this fund is used for budgetary purposes; however, on a GAAP basis, this activity is reflected in the Sewer, Water and Solid Waste Enterprise Funds.

(continued)

Combining Statements – 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.

Fuel Project Fund - To account for the financing and expansion of the Central Processing Facility.

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, 2002

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,677,049	\$2,464,193	\$1,481,144	\$18,622,386
Cash and Cash Equivalents				
In Segregated Accounts	7,804	0	11,160	18,964
With Fiscal Agents	0	676	0	676
Investments In Segregated Accounts	0	5,600	0	5,600
Materials and Supplies Inventory	239,617	0	0	239,617
Accrued Interest Receivable	17,084	0	92	17,176
Accounts Receivable	18,455	0	1,250	19,705
Intergovernmental Receivable	2,655,110	59,792	0	2,714,902
Interfund Receivable	136,217	0	0	136,217
Property Taxes Receivable	1,138,091	957,362	0	2,095,453
Special Assessments Receivable	29,636	6,922,198	0	6,951,834
Loans Receivable	40,485	0	0	40,485
<i>Total Assets</i>	<u>\$18,959,548</u>	<u>\$10,409,821</u>	<u>\$1,493,646</u>	<u>\$30,863,015</u>
Liabilities				
Accounts Payable	\$652,764	\$10,000	\$202,869	\$865,633
Contracts Payable	544,982	0	184,466	729,448
Accrued Wages and Benefits	176,097	0	0	176,097
Retainage Payable	0	0	11,160	11,160
Matured Interest Payable	0	676	0	676
Interfund Payable	453,271	0	0	453,271
Intergovernmental Payable	416,445	0	0	416,445
Deferred Revenue	2,436,687	7,939,352	0	10,376,039
<i>Total Liabilities</i>	<u>4,680,246</u>	<u>7,950,028</u>	<u>398,495</u>	<u>13,028,769</u>
Fund Balances				
Reserved for Encumbrances	194,493	0	8,231	202,724
Reserved for Loans Receivable	40,485	0	0	40,485
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	14,044,324	0	0	14,044,324
Debt Service Funds	0	2,459,793	0	2,459,793
Capital Projects Funds	0	0	1,086,920	1,086,920
<i>Total Fund Balances</i>	<u>14,279,302</u>	<u>2,459,793</u>	<u>1,095,151</u>	<u>17,834,246</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$18,959,548</u>	<u>\$10,409,821</u>	<u>\$1,493,646</u>	<u>\$30,863,015</u>

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	\$1,125,415	\$1,816,317	\$347,723	\$3,289,455
Charges for Services	3,980,551	0	852,447	4,832,998
Fines and Forfeitures	105,215	0	0	105,215
Intergovernmental	19,520,648	83,275	811,827	20,415,750
Special Assessments	235,680	511,506	0	747,186
Interest	118,248	376,204	18,846	513,298
Donations	146,972	0	0	146,972
Other	1,397,295	304,447	15,465	1,717,207
<i>Total Revenues</i>	<i>26,630,024</i>	<i>3,091,749</i>	<i>2,046,308</i>	<i>31,768,081</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,022,371	436,369	0	2,458,740
Judicial System	2,381,693	0	0	2,381,693
Public Safety	2,499,332	0	0	2,499,332
Public Works	6,282,180	0	0	6,282,180
Health	5,143,093	0	0	5,143,093
Human Services	4,707,224	0	0	4,707,224
Economic Development and Assistance	240,500	0	0	240,500
Capital Outlay	0	0	4,229,778	4,229,778
Intergovernmental	2,195,346	0	0	2,195,346
Debt Service:				
Principal Retirement	0	2,097,953	0	2,097,953
Interest and Fiscal Charges	0	1,174,182	26,070	1,200,252
Bond Issuance Cost	0	45,500	0	45,500
<i>Total Expenditures</i>	<i>25,471,739</i>	<i>3,754,004</i>	<i>4,255,848</i>	<i>33,481,591</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>1,158,285</i>	<i>(662,255)</i>	<i>(2,209,540)</i>	<i>(1,713,510)</i>
Other Financing Sources (Uses)				
Bonds Issued	0	4,975,000	0	4,975,000
Payment to Refunded Bond Escrow Agent	0	(3,710,000)	0	(3,710,000)
Transfers In	1,542,972	0	1,603,347	3,146,319
Transfers Out	(1,706,793)	0	(31,819)	(1,738,612)
<i>Total Other Financing Sources (Uses)</i>	<i>(163,821)</i>	<i>1,265,000</i>	<i>1,571,528</i>	<i>2,672,707</i>
<i>Net Change in Fund Balances</i>	<i>994,464</i>	<i>602,745</i>	<i>(638,012)</i>	<i>959,197</i>
<i>Fund Balances Beginning of Year</i>	<i>13,284,838</i>	<i>1,857,048</i>	<i>1,733,163</i>	<i>16,875,049</i>
<i>Fund Balances End of Year</i>	<i>\$14,279,302</i>	<i>\$2,459,793</i>	<i>\$1,095,151</i>	<i>\$17,834,246</i>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,998,152	\$4,548,887	\$296,993	\$1,319,739
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	239,617	0	0
Accrued Interest Receivable	0	17,084	0	0
Accounts Receivable	0	11,483	0	0
Intergovernmental Receivable	1,097,681	1,256,232	0	0
Interfund Receivable	8,332	1,301	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u><u>\$4,104,165</u></u>	<u><u>\$6,074,604</u></u>	<u><u>\$296,993</u></u>	<u><u>\$1,319,739</u></u>
Liabilities				
Accounts Payable	\$88,005	\$84,796	\$3,950	\$149,194
Contracts Payable	266,438	262,909	0	0
Accrued Wages and Benefits	7,428	71,605	26,103	0
Interfund Payable	107	16,538	0	715
Intergovernmental Payable	9,108	80,504	37,960	0
Deferred Revenue	0	1,011,007	32,044	5,044
<i>Total Liabilities</i>	<u><u>371,086</u></u>	<u><u>1,527,359</u></u>	<u><u>100,057</u></u>	<u><u>154,953</u></u>
Fund Balances				
Reserved for Encumbrances	22,318	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	<u><u>3,710,761</u></u>	<u><u>4,547,245</u></u>	<u><u>196,936</u></u>	<u><u>1,164,786</u></u>
<i>Total Fund Balances (Deficit)</i>	<u><u>3,733,079</u></u>	<u><u>4,547,245</u></u>	<u><u>196,936</u></u>	<u><u>1,164,786</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$4,104,165</u></u>	<u><u>\$6,074,604</u></u>	<u><u>\$296,993</u></u>	<u><u>\$1,319,739</u></u>

Community Development Block Grant	Community Safety Awareness	Computer	County History Project	County Home Donations	Courthouse Security	Crippled Children
\$283	\$30,514	\$331,954	\$0	\$76,427	\$37,320	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
80,460	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$80,743	\$30,514	\$331,954	\$0	\$76,427	\$37,320	\$0
\$0	\$0	\$29,218	\$0	\$0	\$2,520	\$0
0	0	0	0	0	0	0
628	3,194	0	0	0	0	0
80,460	0	0	4,785	0	10,464	0
289	18,852	478	0	0	1,622	11,355
80,460	0	0	0	0	0	0
161,837	22,046	29,696	4,785	0	14,606	11,355
0	134	0	0	2,562	2,328	0
0	0	0	0	0	0	0
(81,094)	8,334	302,258	(4,785)	73,865	20,386	(11,355)
(81,094)	8,468	302,258	(4,785)	76,427	22,714	(11,355)
\$80,743	\$30,514	\$331,954	\$0	\$76,427	\$37,320	\$0

(continued)

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

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,433,275	\$51,150	\$256,394	\$451,708
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	7,804
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	69,918
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	1,138,091
Special Assessments Receivable	29,636	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u><u>\$1,462,911</u></u>	<u><u>\$51,150</u></u>	<u><u>\$256,394</u></u>	<u><u>\$1,667,521</u></u>
Liabilities				
Accounts Payable	\$2,000	\$5,559	\$1,431	\$113,464
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	4,016	4,170	8,173
Interfund Payable	0	133	0	46,760
Intergovernmental Payable	0	5,099	6,083	156,413
Deferred Revenue	29,636	0	0	1,208,009
<i>Total Liabilities</i>	<u><u>31,636</u></u>	<u><u>14,807</u></u>	<u><u>11,684</u></u>	<u><u>1,532,819</u></u>
Fund Balances				
Reserved for Encumbrances	0	0	0	17,100
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	<u><u>1,431,275</u></u>	<u><u>36,343</u></u>	<u><u>244,710</u></u>	<u><u>117,602</u></u>
<i>Total Fund Balances (Deficit)</i>	<u><u>1,431,275</u></u>	<u><u>36,343</u></u>	<u><u>244,710</u></u>	<u><u>134,702</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$1,462,911</u></u>	<u><u>\$51,150</u></u>	<u><u>\$256,394</u></u>	<u><u>\$1,667,521</u></u>

Emergency Communications	Indigent Guardianship	JDC Donations	Marriage License	Office for Older Adults	Project Impact	Real Estate Assessment
\$12,400	\$10,321	\$15,130	\$20,873	\$69,737	\$0	\$933,453
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	32,250	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
\$12,400	\$10,321	\$15,130	\$20,873	\$101,987	\$0	\$933,453
\$0	\$326	\$0	\$20,873	\$7,523	\$0	\$18,121
0	0	0	0	0	0	0
0	0	0	0	7,564	0	10,749
0	0	0	0	28,562	34,106	0
0	0	1,074	0	9,150	0	17,166
0	0	0	0	14,916	0	0
0	326	1,074	20,873	67,715	34,106	46,036
3,120	0	9,980	0	0	804	0
0	0	0	0	0	0	0
9,280	9,995	4,076	0	34,272	(34,910)	887,417
12,400	9,995	14,056	0	34,272	(34,106)	887,417
\$12,400	\$10,321	\$15,130	\$20,873	\$101,987	\$0	\$933,453

(continued)

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

	Revolving Loan Program	Safe Communities	Shelter Care and Youth Services	Sheriff Donations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$251,824	\$0	\$1,050,226	\$30,331
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	40	15,364	0
Interfund Receivable	0	0	34,798	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	40,485	0	0	0
<i>Total Assets</i>	<u><u>\$292,309</u></u>	<u><u>\$40</u></u>	<u><u>\$1,100,388</u></u>	<u><u>\$30,331</u></u>
Liabilities				
Accounts Payable	\$1,520	\$0	\$11,502	\$3,185
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	6,097	0
Interfund Payable	0	41	18,963	0
Intergovernmental Payable	0	3,031	17,141	0
Deferred Revenue	0	40	716	0
<i>Total Liabilities</i>	<u><u>1,520</u></u>	<u><u>3,112</u></u>	<u><u>54,419</u></u>	<u><u>3,185</u></u>
Fund Balances				
Reserved for Encumbrances	853	2,138	57,457	0
Reserved for Loans Receivable	40,485	0	0	0
Unreserved, Undesignated (Deficit)	249,451	(5,210)	988,512	27,146
<i>Total Fund Balances (Deficit)</i>	<u><u>290,789</u></u>	<u><u>(3,072)</u></u>	<u><u>1,045,969</u></u>	<u><u>27,146</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$292,309</u></u>	<u><u>\$40</u></u>	<u><u>\$1,100,388</u></u>	<u><u>\$30,331</u></u>

Title VI-D	Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$11,397	\$63,455	\$340,540	\$17,917	\$430	\$16,219	\$14,677,049
0	0	0	0	0	0	7,804
0	0	0	0	0	0	239,617
0	0	0	0	0	0	17,084
0	6,972	0	0	0	0	18,455
48,350	0	0	0	0	54,815	2,655,110
0	76,121	0	15,665	0	0	136,217
0	0	0	0	0	0	1,138,091
0	0	0	0	0	0	29,636
0	0	0	0	0	0	40,485
\$59,747	\$146,548	\$340,540	\$33,582	\$430	\$71,034	\$18,959,548
\$2,080	\$18,894	\$0	\$0	\$0	\$88,603	\$652,764
0	15,635	0	0	0	0	544,982
9,361	17,009	0	0	0	0	176,097
64,572	121,630	0	0	0	25,435	453,271
11,397	20,126	0	1,144	0	8,453	416,445
0	0	0	0	0	54,815	2,436,687
87,410	193,294	0	1,144	0	177,306	4,680,246
1,955	18,534	53,659	1,131	420	0	194,493
0	0	0	0	0	0	40,485
(29,618)	(65,280)	286,881	31,307	10	(106,272)	14,044,324
(27,663)	(46,746)	340,540	32,438	430	(106,272)	14,279,302
\$59,747	\$146,548	\$340,540	\$33,582	\$430	\$71,034	\$18,959,548

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

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	306,396	339,781	0
Fines and Forfeitures	0	102,156	0	0
Intergovernmental	5,242,499	6,267,519	2,040,360	1,720,750
Special Assessments	0	0	0	0
Interest	0	108,574	0	0
Donations	0	0	0	0
Other	38,531	991,737	2,307	0
<i>Total Revenues</i>	<i>5,281,030</i>	<i>7,776,382</i>	<i>2,382,448</i>	<i>1,720,750</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial System	0	0	2,288,990	0
Public Safety	0	0	0	0
Public Works	0	6,275,307	0	0
Health	4,853,264	0	0	0
Human Services	0	0	0	1,515,386
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<i>4,853,264</i>	<i>6,275,307</i>	<i>2,288,990</i>	<i>1,515,386</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>427,766</i>	<i>1,501,075</i>	<i>93,458</i>	<i>205,364</i>
Other Financing Sources (Uses)				
Transfers In	232,800	0	0	686,400
Transfers Out	0	(475,878)	0	(925,911)
<i>Total Other Financing Sources (Uses)</i>	<i>232,800</i>	<i>(475,878)</i>	<i>0</i>	<i>(239,511)</i>
<i>Net Change in Fund Balances</i>	<i>660,566</i>	<i>1,025,197</i>	<i>93,458</i>	<i>(34,147)</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>3,072,513</i>	<i>3,522,048</i>	<i>103,478</i>	<i>1,198,933</i>
<i>Fund Balances (Deficit) End of Year</i>	<i><u>\$3,733,079</u></i>	<i><u>\$4,547,245</u></i>	<i><u>\$196,936</u></i>	<i><u>\$1,164,786</u></i>

Community Development Block Grant	Community Safety Awareness	Computer	COPS Program	County History Project	County Home Donations	Courthouse Security
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	316,675	0	0	0	6,570
0	0	0	0	0	0	0
227,700	221,254	0	7,356	0	0	47,420
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	14,000	6,150	0
0	0	18,739	0	0	0	0
227,700	221,254	335,414	7,356	14,000	6,150	53,990
0	0	182,809	0	15,695	0	0
0	0	57,141	0	0	0	0
0	235,489	0	1,654	0	9,587	86,885
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
207,921	0	0	0	0	0	0
0	0	0	0	0	0	0
207,921	235,489	239,950	1,654	15,695	9,587	86,885
19,779	(14,235)	95,464	5,702	(1,695)	(3,437)	(32,895)
0	0	0	0	25,000	0	3,286
0	0	0	0	0	0	(120)
0	0	0	0	25,000	0	3,166
19,779	(14,235)	95,464	5,702	23,305	(3,437)	(29,729)
(100,873)	22,703	206,794	(5,702)	(28,090)	79,864	52,443
(\$81,094)	\$8,468	\$302,258	\$0	(\$4,785)	\$76,427	\$22,714

(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, 2002

	Crippled Children	Ditch Maintenance	Dog and Kennel	DRETAC
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	270,029	335,898
Fines and Forfeitures	0	0	787	0
Intergovernmental	0	0	0	0
Special Assessments	0	235,680	0	0
Interest	0	0	0	0
Donations	0	0	4,368	0
Other	<u>0</u>	<u>0</u>	<u>9,825</u>	<u>0</u>
<i>Total Revenues</i>	<i>0</i>	<i>235,680</i>	<i>285,009</i>	<i>335,898</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	242,908
Judicial System	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	6,873	0	0
Health	0	0	289,829	0
Human Services	133,947	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<i>133,947</i>	<i>6,873</i>	<i>289,829</i>	<i>242,908</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(133,947)</i>	<i>228,807</i>	<i>(4,820)</i>	<i>92,990</i>
Other Financing Sources (Uses)				
Transfers In	131,251	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<i>131,251</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Net Change in Fund Balances</i>	<i>(2,696)</i>	<i>228,807</i>	<i>(4,820)</i>	<i>92,990</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>(8,659)</i>	<i>1,202,468</i>	<i>41,163</i>	<i>151,720</i>
<i>Fund Balances (Deficit) End of Year</i>	<i><u>(\$11,355)</u></i>	<i><u>\$1,431,275</u></i>	<i><u>\$36,343</u></i>	<i><u>\$244,710</u></i>

Drug Enforcement	Emergency Communications	Indigent Guardianship	JDC Donations	Marriage License	Ohio Criminal Justice Service	Office for Older Adults
\$1,125,415	\$0	\$0	\$0	\$0	\$0	\$0
0	0	19,555	0	39,892	0	7,014
2,272	0	0	0	0	0	0
731,772	0	0	67,710	0	1,721	284,864
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	14,599
45,049	0	0	0	0	0	43,549
<u>1,904,508</u>	<u>0</u>	<u>19,555</u>	<u>67,710</u>	<u>39,892</u>	<u>1,721</u>	<u>350,026</u>
0	0	0	0	0	0	0
0	0	35,562	0	0	0	0
1,894,225	1,880	0	54,154	0	607	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	39,892	0	544,733
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,894,225</u>	<u>1,880</u>	<u>35,562</u>	<u>54,154</u>	<u>39,892</u>	<u>607</u>	<u>544,733</u>
<u>10,283</u>	<u>(1,880)</u>	<u>(16,007)</u>	<u>13,556</u>	<u>0</u>	<u>1,114</u>	<u>(194,707)</u>
17,703	0	20,000	0	0	1,103	206,288
0	0	0	0	0	0	0
17,703	0	20,000	0	0	1,103	206,288
27,986	(1,880)	3,993	13,556	0	2,217	11,581
106,716	14,280	6,002	500	0	(2,217)	22,691
<u>\$134,702</u>	<u>\$12,400</u>	<u>\$9,995</u>	<u>\$14,056</u>	<u>\$0</u>	<u>\$0</u>	<u>\$34,272</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, 2002

	Project Impact	Real Estate Assessment	Revolving Loan Program	Safe Communities
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	1,559,751	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	88,929	0	82,295	98,935
Special Assessments	0	0	0	0
Interest	0	0	9,674	0
Donations	0	0	0	0
Other	0	6,953	0	0
<i>Total Revenues</i>	<i>88,929</i>	<i>1,566,704</i>	<i>91,969</i>	<i>98,935</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,031	683,463	0	0
Judicial System	0	0	0	0
Public Safety	0	0	0	98,143
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	32,579	0
Intergovernmental	0	2,195,346	0	0
<i>Total Expenditures</i>	<i>10,031</i>	<i>2,878,809</i>	<i>32,579</i>	<i>98,143</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>78,898</i>	<i>(1,312,105)</i>	<i>59,390</i>	<i>792</i>
Other Financing Sources (Uses)				
Transfers In	0	0	0	27
Transfers Out	0	(304,654)	0	(230)
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>(304,654)</i>	<i>0</i>	<i>(203)</i>
<i>Net Change in Fund Balances</i>	<i>78,898</i>	<i>(1,616,759)</i>	<i>59,390</i>	<i>589</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>(113,004)</i>	<i>2,504,176</i>	<i>231,399</i>	<i>(3,661)</i>
<i>Fund Balances (Deficit) End of Year</i>	<i><u>(\$34,106)</u></i>	<i><u>\$887,417</u></i>	<i><u>\$290,789</u></i>	<i><u>(\$3,072)</u></i>

Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0
34,798	0	349,413	393,569	0	0	1,210
0	0	0	0	0	0	0
621,972	0	0	619,238	150,000	58,117	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,034	104,821	0	0	0	0	0
51,914	0	50	150,196	0	0	0
711,718	104,821	349,463	1,163,003	150,000	58,117	1,210
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	116,708	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
693,319	0	487,472	1,230,274	13,701	47,720	780
0	0	0	0	0	0	0
0	0	0	0	0	0	0
693,319	116,708	487,472	1,230,274	13,701	47,720	780
18,399	(11,887)	(138,009)	(67,271)	136,299	10,397	430
0	0	128,008	75,441	0	15,665	0
0	0	0	0	0	0	0
0	0	128,008	75,441	0	15,665	0
18,399	(11,887)	(10,001)	8,170	136,299	26,062	430
1,027,570	39,033	(17,662)	(54,916)	204,241	6,376	0
\$1,045,969	\$27,146	(\$27,663)	(\$46,746)	\$340,540	\$32,438	\$430

(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, 2002

	Workforce Development	Total Nonmajor Special Revenue Funds
Revenues		
Property and Other Taxes	\$0	\$1,125,415
Charges for Services	0	3,980,551
Fines and Forfeitures	0	105,215
Intergovernmental	940,237	19,520,648
Special Assessments	0	235,680
Interest	0	118,248
Donations	0	146,972
Other	<u>38,445</u>	<u>1,397,295</u>
<i>Total Revenues</i>	<i>978,682</i>	<i>26,630,024</i>
Expenditures		
Current:		
General Government:		
Legislative and Executive	887,465	2,022,371
Judicial System	0	2,381,693
Public Safety	0	2,499,332
Public Works	0	6,282,180
Health	0	5,143,093
Human Services	0	4,707,224
Economic Development and Assistance	0	240,500
Intergovernmental	<u>0</u>	<u>2,195,346</u>
<i>Total Expenditures</i>	<i>887,465</i>	<i>25,471,739</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>91,217</i>	<i>1,158,285</i>
Other Financing Sources (Uses)		
Transfers In	0	1,542,972
Transfers Out	<u>0</u>	<u>(1,706,793)</u>
<i>Total Other Financing Sources (Uses)</i>	<i>0</i>	<i>(163,821)</i>
<i>Net Change in Fund Balances</i>	<i>91,217</i>	<i>994,464</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>(197,489)</i>	<i>13,284,838</i>
<i>Fund Balances (Deficit) End of Year</i>	<i><u>(\$106,272)</u></i>	<i><u>\$14,279,302</u></i>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2002

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,652,171	\$812,022	\$2,464,193
Cash and Cash Equivalents			
With Fiscal Agent	0	676	676
Investments In Segregated Accounts	5,600	0	5,600
Intergovernmental Receivable	59,792	0	59,792
Property Taxes Receivable	957,362	0	957,362
Special Assessments Receivable	0	6,922,198	6,922,198
<i>Total Assets</i>	<u><u>\$2,674,925</u></u>	<u><u>\$7,734,896</u></u>	<u><u>\$10,409,821</u></u>
Liabilities			
Accounts Payable	\$10,000	\$0	\$10,000
Matured Interest Payable	0	676	676
Deferred Revenue	1,017,154	6,922,198	7,939,352
<i>Total Liabilities</i>	1,027,154	6,922,874	7,950,028
Fund Balances			
Unreserved, Undesignated	<u><u>1,647,771</u></u>	<u><u>812,022</u></u>	<u><u>2,459,793</u></u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$2,674,925</u></u>	<u><u>\$7,734,896</u></u>	<u><u>\$10,409,821</u></u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2002

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property and Other Taxes	\$1,816,317	\$0	\$1,816,317
Intergovernmental	83,275	0	83,275
Special Assessments	0	511,506	511,506
Interest	1,395	374,809	376,204
Other	<u>304,447</u>	0	<u>304,447</u>
<i>Total Revenues</i>	<u>2,205,434</u>	<u>886,315</u>	<u>3,091,749</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	436,369	0	436,369
Debt Service:			
Principal Retirement	1,586,447	511,506	2,097,953
Interest and Fiscal Charges	836,881	337,301	1,174,182
Bond Issuance Cost	<u>45,500</u>	0	<u>45,500</u>
<i>Total Expenditures</i>	<u>2,905,197</u>	<u>848,807</u>	<u>3,754,004</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(699,763)</u>	<u>37,508</u>	<u>(662,255)</u>
Other Financing Sources (Uses)			
Bonds Issued	4,975,000	0	4,975,000
Payment to Refunded Bond Escrow Agent	<u>(3,710,000)</u>	0	<u>(3,710,000)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,265,000</u>	0	<u>1,265,000</u>
<i>Net Change in Fund Balances</i>	565,237	37,508	602,745
<i>Fund Balances Beginning of Year</i>	<u>1,082,534</u>	<u>774,514</u>	<u>1,857,048</u>
<i>Fund Balances End of Year</i>	<u>\$1,647,771</u>	<u>\$812,022</u>	<u>\$2,459,793</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Fuel Project	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,069,686	\$37,208	\$304,714	\$69,536	\$1,481,144
Cash and Cash Equivalents In Segregated Accounts	0	0	11,160	0	11,160
Accounts Receivable	0	1,250	0	0	1,250
Interfund Receivable	0	0	0	0	0
Accrued Interest	0	0	92	0	92
<i>Total Assets</i>	\$1,069,686	\$38,458	\$315,966	\$69,536	\$1,493,646
Liabilities					
Accounts Payable	\$0	\$0	\$10,327	\$192,542	\$202,869
Contracts Payable	77,021	0	107,445	0	184,466
Retainage Payable	0	0	11,160	0	11,160
<i>Total Liabilities</i>	77,021	0	128,932	192,542	398,495
Fund Balances					
Reserved for Encumbrances	6,023	0	2,208	0	8,231
Unreserved, Undesignated (Deficit)	986,642	38,458	184,826	(123,006)	1,086,920
<i>Total Fund Balances</i>	992,665	38,458	187,034	(123,006)	1,095,151
<i>Total Liabilities and Fund Balances</i>	\$1,069,686	\$38,458	\$315,966	\$69,536	\$1,493,646

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

	Achievement Center Construction	Community Center Parking	County Capital Improvements
Revenues			
Property and Other Taxes	\$0	\$0	\$347,723
Charges for Services	0	0	0
Intergovernmental	0	0	0
Interest	0	0	18,846
Other	<u>0</u>	<u>13,295</u>	<u>2,170</u>
<i>Total Revenues</i>	<u>0</u>	<u>13,295</u>	<u>368,739</u>
Expenditures			
Capital Outlay	124,478	0	1,468,013
Debt Service:			
Interest and Fiscal Charges	<u>0</u>	<u>0</u>	<u>26,070</u>
<i>Total Expenditures</i>	<u>124,478</u>	<u>0</u>	<u>1,494,083</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(124,478)</u>	<u>13,295</u>	<u>(1,125,344)</u>
Other Financing Sources (Uses)			
Transfers In	100,000	0	1,203,347
Transfers Out	<u>0</u>	<u>0</u>	<u>(31,819)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>100,000</u>	<u>0</u>	<u>1,171,528</u>
<i>Net Change in Fund Balances</i>	<u>(24,478)</u>	<u>13,295</u>	<u>46,184</u>
<i>Fund Balances Beginning of Year</i>	<u>1,017,143</u>	<u>25,163</u>	<u>140,850</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$992,665</u></u>	<u><u>\$38,458</u></u>	<u><u>\$187,034</u></u>

Fuel Project	State Issue II	Total Nonmajor Capital Projects Funds
\$0	\$0	\$347,723
852,447	0	852,447
0	811,827	811,827
0	0	18,846
0	0	15,465
<u>852,447</u>	<u>811,827</u>	<u>2,046,308</u>
 1,825,460	 811,827	 4,229,778
<u>0</u>	<u>0</u>	<u>26,070</u>
<u>1,825,460</u>	<u>811,827</u>	<u>4,255,848</u>
<u>(973,013)</u>	<u>0</u>	<u>(2,209,540)</u>
 300,000	 0	 1,603,347
<u>0</u>	<u>0</u>	<u>(31,819)</u>
<u>300,000</u>	<u>0</u>	<u>1,571,528</u>
 (673,013)	 0	 (638,012)
<u>550,007</u>	<u>0</u>	<u>1,733,163</u>
<u>(\$123,006)</u>	<u>\$0</u>	<u>\$1,095,151</u>

Combining Statements – 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.

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

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

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

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

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

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

(continued)

Combining Statements – Fiduciary Funds

Other Agency Funds

Child Support Enforcement Agency
Deferred Assessments
Local Emergency Planning Commission
Medina County Family First Council
Law Enforcement

Municipal Fines
Convention and Visitor's Bureau
Medina County Soil Conservation District
Other Agency

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2002

	Local Government Shared Revenue	Property Taxes	County Levied Taxes	Bureau of Support
Assets				
Equity Pooled in Cash and Cash Equivalents	\$0	\$5,860,830	\$718,753	\$21,210
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
With Fiscal Agent	0	0	0	0
Taxes Receivable	0	152,498,330	46,619	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	13,078,697	0	0
Intergovernmental Receivable	3,694,636	1,813,965	1,591,573	0
<i>Total Assets</i>	<u>\$3,694,636</u>	<u>\$173,251,822</u>	<u>\$2,356,945</u>	<u>\$21,210</u>
Liabilities				
Intergovernmental Payable	\$3,694,636	\$1,813,965	\$1,591,573	\$0
Undistributed Assets	0	171,437,857	765,372	0
Deposits Held and Due to Others	0	0	0	21,210
Payroll Withholdings	0	0	0	0
<i>Total Liabilities</i>	<u>\$3,694,636</u>	<u>\$173,251,822</u>	<u>\$2,356,945</u>	<u>\$21,210</u>

Child Support Enforcement Agency	Courthouse Agency	Deferred Assessments	Emergency Management	Emergency Planning	Family First Council
\$0	\$0	\$1,900	\$127,124	\$67,878	\$88,301
9,028	2,396,733	0	0	0	0
0	148,341	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
\$9,028	\$2,545,074	\$1,900	\$127,124	\$67,878	\$88,301
\$0	\$0	\$0	\$0	\$0	\$0
0	1,746,211	1,900	127,124	67,878	88,301
9,028	798,863	0	0	0	0
0	0	0	0	0	0
\$9,028	\$2,545,074	\$1,900	\$127,124	\$67,878	\$88,301

(continued)

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds (continued)
December 31, 2002

	Health District	Law Enforcement	Municipal Fines	Park District
Assets				
Equity Pooled in Cash and Cash Equivalents	\$1,001,484	\$71,684	\$42,199	\$2,536,065
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
With Fiscal Agent	0	0	0	0
Taxes Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	9,724
Special Assessments Receivable	0	0	0	0
Intergovernmental Receivable	0	0	76,838	0
<i>Total Assets</i>	<u><u>\$1,001,484</u></u>	<u><u>\$71,684</u></u>	<u><u>\$119,037</u></u>	<u><u>\$2,545,789</u></u>
Liabilities				
Intergovernmental Payable	\$0	\$0	\$119,037	\$0
Undistributed Assets	1,001,484	71,684	0	2,545,789
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
<i>Total Liabilities</i>	<u><u>\$1,001,484</u></u>	<u><u>\$71,684</u></u>	<u><u>\$119,037</u></u>	<u><u>\$2,545,789</u></u>

Payroll	Soil Conservation District	Other Agency	Total
\$2,761,913	\$1,019	\$947,841	\$14,248,201
0	0	0	2,405,761
0	0	0	148,341
0	0	0	152,544,949
0	0	0	9,724
0	0	0	13,078,697
0	0	0	7,177,012
\$2,761,913	\$1,019	\$947,841	\$189,612,685
\$1,843,382	\$0	\$0	\$9,062,593
0	1,019	947,841	178,802,460
0	0	0	829,101
918,531	0	0	918,531
\$2,761,913	\$1,019	\$947,841	\$189,612,685

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

	Beginning Balance 12/31/01	Additions	Deductions	Ending Balance 12/31/02
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,058,951	\$13,058,951	\$0
Intergovernmental Receivable	5,261,847	3,694,636	5,261,847	3,694,636
<i>Total Assets</i>	<u><u>\$5,261,847</u></u>	<u><u>\$16,753,587</u></u>	<u><u>\$18,320,798</u></u>	<u><u>\$3,694,636</u></u>
Liabilities				
Intergovernmental Payable	<u><u>\$5,261,847</u></u>	<u><u>\$16,753,587</u></u>	<u><u>\$18,320,798</u></u>	<u><u>\$3,694,636</u></u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,055,019	\$174,374,784	\$174,568,973	\$5,860,830
Taxes Receivable	149,644,930	152,498,330	149,644,930	152,498,330
Special Assessment Receivable	14,987,468	13,078,697	14,987,468	13,078,697
Intergovernmental Receivable	0	1,813,965	0	1,813,965
<i>Total Assets</i>	<u><u>\$170,687,417</u></u>	<u><u>\$341,765,776</u></u>	<u><u>\$339,201,371</u></u>	<u><u>\$173,251,822</u></u>
Liabilities				
Intergovernmental Payable	\$0	\$1,813,965	\$0	\$1,813,965
Undistributed Assets	<u><u>170,687,417</u></u>	<u><u>339,951,811</u></u>	<u><u>339,201,371</u></u>	<u><u>171,437,857</u></u>
<i>Total Liabilities</i>	<u><u>\$170,687,417</u></u>	<u><u>\$341,765,776</u></u>	<u><u>\$339,201,371</u></u>	<u><u>\$173,251,822</u></u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$621,252	\$6,016,088	\$5,918,587	\$718,753
Taxes Receivable	43,666	46,619	43,666	46,619
Intergovernmental Receivable	0	1,591,573	0	1,591,573
<i>Total Assets</i>	<u><u>\$664,918</u></u>	<u><u>\$7,654,280</u></u>	<u><u>\$5,962,253</u></u>	<u><u>\$2,356,945</u></u>
Liabilities				
Intergovernmental Payable	\$0	\$1,591,573	\$0	\$1,591,573
Undistributed Assets	<u><u>664,918</u></u>	<u><u>6,062,707</u></u>	<u><u>5,962,253</u></u>	<u><u>765,372</u></u>
<i>Total Liabilities</i>	<u><u>\$664,918</u></u>	<u><u>\$7,654,280</u></u>	<u><u>\$5,962,253</u></u>	<u><u>\$2,356,945</u></u>
Bureau of Support				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u><u>\$21,210</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$21,210</u></u>
Liabilities				
Deposits Held and Due to Others	<u><u>\$21,210</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$21,210</u></u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Beginning Balance 12/31/01	Additions	Deductions	Ending Balance 12/31/02
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Account	\$7,815	\$796,552	\$795,339	\$9,028
Liabilities				
Deposits Held and Due to Others	<u>\$7,815</u>	<u>\$796,552</u>	<u>\$795,339</u>	<u>\$9,028</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Account	\$2,347,858	\$2,396,733	\$2,347,858	\$2,396,733
Cash and Cash Equivalents with Fiscal Agent	56,746	148,341	56,746	148,341
<i>Total Assets</i>	<u>\$2,404,604</u>	<u>\$2,545,074</u>	<u>\$2,404,604</u>	<u>\$2,545,074</u>
Liabilities				
Undistributed Assets	\$1,525,418	\$1,746,211	\$1,525,418	\$1,746,211
Deposits Held and Due to Others	879,186	798,863	879,186	798,863
<i>Total Liabilities</i>	<u>\$2,404,604</u>	<u>\$2,545,074</u>	<u>\$2,404,604</u>	<u>\$2,545,074</u>
Deferred Assessments				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$38,756</u>	<u>\$36,856</u>	<u>\$1,900</u>
Liabilities				
Undistributed Assets	<u>\$0</u>	<u>\$38,756</u>	<u>\$36,856</u>	<u>\$1,900</u>
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$95,537</u>	<u>\$238,771</u>	<u>\$207,184</u>	<u>\$127,124</u>
Liabilities				
Undistributed Assets	<u>\$95,537</u>	<u>\$238,771</u>	<u>\$207,184</u>	<u>\$127,124</u>
Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$55,973</u>	<u>\$70,288</u>	<u>\$58,383</u>	<u>\$67,878</u>
Liabilities				
Undistributed Assets	<u>\$55,973</u>	<u>\$70,288</u>	<u>\$58,383</u>	<u>\$67,878</u>
Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$52,861</u>	<u>\$752,668</u>	<u>\$717,228</u>	<u>\$88,301</u>
Liabilities				
Undistributed Assets	<u>\$52,861</u>	<u>\$752,668</u>	<u>\$717,228</u>	<u>\$88,301</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Beginning Balance 12/31/01	Additions	Deductions	Ending Balance 12/31/02
Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$414,756</u>	<u>\$6,012,971</u>	<u>\$5,426,243</u>	<u>\$1,001,484</u>
Liabilities				
Undistributed Assets	<u>\$414,756</u>	<u>\$6,012,971</u>	<u>\$5,426,243</u>	<u>\$1,001,484</u>
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$44,697</u>	<u>\$70,043</u>	<u>\$43,056</u>	<u>\$71,684</u>
Liabilities				
Undistributed Assets	<u>\$44,697</u>	<u>\$70,043</u>	<u>\$43,056</u>	<u>\$71,684</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$865,325</u>	<u>\$823,126</u>	<u>\$42,199</u>
Intergovernmental Receivable	<u>65,299</u>	<u>76,838</u>	<u>65,299</u>	<u>76,838</u>
<i>Total Assets</i>	<u><i>\$65,299</i></u>	<u><i>\$942,163</i></u>	<u><i>\$888,425</i></u>	<u><i>\$119,037</i></u>
Liabilities				
Intergovernmental Payable	<u>\$65,299</u>	<u>\$942,163</u>	<u>\$888,425</u>	<u>\$119,037</u>
Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$3,469,753</u>	<u>\$3,249,386</u>	<u>\$4,183,074</u>	<u>\$2,536,065</u>
Receivables:				
Accrued Interest Receivable	<u>0</u>	<u>9,724</u>	<u>0</u>	<u>9,724</u>
Intergovernmental Receivable	<u>13,313</u>	<u>0</u>	<u>13,313</u>	<u>0</u>
<i>Total Assets</i>	<u><i>\$3,483,066</i></u>	<u><i>\$3,259,110</i></u>	<u><i>\$4,196,387</i></u>	<u><i>\$2,545,789</i></u>
Liabilities				
Undistributed Assets	<u>\$3,483,066</u>	<u>\$3,259,110</u>	<u>\$4,196,387</u>	<u>\$2,545,789</u>
Convention and Visitor's Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$239,723</u>	<u>\$239,723</u>	<u>\$0</u>
Liabilities				
Undistributed Assets	<u>\$0</u>	<u>\$239,723</u>	<u>\$239,723</u>	<u>\$0</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Beginning Balance 12/31/01	Additions	Deductions	Ending Balance 12/31/02
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u><u>\$2,593,859</u></u>	<u><u>\$47,617,251</u></u>	<u><u>\$47,449,197</u></u>	<u><u>\$2,761,913</u></u>
Liabilities				
Intergovernmental Payable	<u><u>\$1,826,036</u></u>	<u><u>\$41,075,366</u></u>	<u><u>\$41,058,020</u></u>	<u><u>\$1,843,382</u></u>
Payroll Withholdings	<u><u>767,823</u></u>	<u><u>6,541,885</u></u>	<u><u>6,391,177</u></u>	<u><u>918,531</u></u>
<i>Total Liabilities</i>	<u><u>\$2,593,859</u></u>	<u><u>\$47,617,251</u></u>	<u><u>\$47,449,197</u></u>	<u><u>\$2,761,913</u></u>
Soil Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u><u>\$871</u></u>	<u><u>\$281,248</u></u>	<u><u>\$281,100</u></u>	<u><u>\$1,019</u></u>
Liabilities				
Undistributed Assets	<u><u>\$871</u></u>	<u><u>\$281,248</u></u>	<u><u>\$281,100</u></u>	<u><u>\$1,019</u></u>
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u><u>\$726,318</u></u>	<u><u>\$2,154,759</u></u>	<u><u>\$1,933,236</u></u>	<u><u>\$947,841</u></u>
Liabilities				
Undistributed Assets	<u><u>\$724,987</u></u>	<u><u>\$2,154,759</u></u>	<u><u>\$1,931,905</u></u>	<u><u>\$947,841</u></u>
Deposits Held and Due to Others	<u><u>1,331</u></u>	<u><u>0</u></u>	<u><u>1,331</u></u>	<u><u>0</u></u>
<i>Total Liabilities</i>	<u><u>\$726,318</u></u>	<u><u>\$2,154,759</u></u>	<u><u>\$1,933,236</u></u>	<u><u>\$947,841</u></u>
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u><u>\$14,152,106</u></u>	<u><u>\$255,041,012</u></u>	<u><u>\$254,944,917</u></u>	<u><u>\$14,248,201</u></u>
Cash and Cash Equivalents in Segregated Accounts	<u><u>2,355,673</u></u>	<u><u>3,193,285</u></u>	<u><u>3,143,197</u></u>	<u><u>2,405,761</u></u>
Cash and Cash Equivalents with Fiscal Agent	<u><u>56,746</u></u>	<u><u>148,341</u></u>	<u><u>56,746</u></u>	<u><u>148,341</u></u>
Taxes Receivable	<u><u>149,688,596</u></u>	<u><u>152,544,949</u></u>	<u><u>149,688,596</u></u>	<u><u>152,544,949</u></u>
Accrued Interest Receivable	<u><u>0</u></u>	<u><u>9,724</u></u>	<u><u>0</u></u>	<u><u>9,724</u></u>
Special Assessments Receivable	<u><u>14,987,468</u></u>	<u><u>13,078,697</u></u>	<u><u>14,987,468</u></u>	<u><u>13,078,697</u></u>
Intergovernmental Receivable	<u><u>5,340,459</u></u>	<u><u>7,177,012</u></u>	<u><u>5,340,459</u></u>	<u><u>7,177,012</u></u>
<i>Total Assets</i>	<u><u>\$186,581,048</u></u>	<u><u>\$431,193,020</u></u>	<u><u>\$428,161,383</u></u>	<u><u>\$189,612,685</u></u>
Liabilities				
Intergovernmental Payable	<u><u>\$7,153,182</u></u>	<u><u>\$62,176,654</u></u>	<u><u>\$60,267,243</u></u>	<u><u>\$9,062,593</u></u>
Undistributed Assets	<u><u>177,750,501</u></u>	<u><u>360,879,066</u></u>	<u><u>359,827,107</u></u>	<u><u>178,802,460</u></u>
Deposits Held and Due to Others	<u><u>909,542</u></u>	<u><u>1,595,415</u></u>	<u><u>1,675,856</u></u>	<u><u>829,101</u></u>
Payroll Withholdings	<u><u>767,823</u></u>	<u><u>6,541,885</u></u>	<u><u>6,391,177</u></u>	<u><u>918,531</u></u>
<i>Total Liabilities</i>	<u><u>\$186,581,048</u></u>	<u><u>\$431,193,020</u></u>	<u><u>\$428,161,383</u></u>	<u><u>\$189,612,685</u></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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$7,336,115	\$7,343,488	\$8,281,405	\$937,917
Sales Taxes	7,345,723	7,352,988	8,277,152	924,164
Charges for Services	9,270,389	9,278,516	10,311,639	1,033,123
Licenses and Permits	11,772	11,784	13,265	1,481
Fines and Forfeitures	477,685	478,160	538,656	60,496
Intergovernmental	3,741,918	3,745,619	4,216,389	470,770
Interest	1,216,755	1,218,544	1,446,155	227,611
Rentals	216,538	216,752	243,995	27,243
Other	276,887	277,931	410,720	132,789
<i>Total Revenues</i>	<i>29,893,782</i>	<i>29,923,782</i>	<i>33,739,376</i>	<i>3,815,594</i>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	632,375	632,375	629,562	2,813
Materials and Supplies	13,802	13,802	11,888	1,914
Contractual Services	454,135	454,135	426,103	28,032
Capital Outlay	71,265	71,265	68,344	2,921
Other	206,806	206,806	179,278	27,528
<i>Total Commissioners Office</i>	<i>1,378,383</i>	<i>1,378,383</i>	<i>1,315,175</i>	<i>63,208</i>
Printing Services				
Personal Services	51,590	51,590	51,510	80
Materials and Supplies	37,924	37,924	37,905	19
Contractual Services	1,020	1,020	1,020	0
<i>Total Printing Services</i>	<i>90,534</i>	<i>90,534</i>	<i>90,435</i>	<i>99</i>
Microfilming Services				
Personal Services	20,714	20,714	20,714	0
Materials and Supplies	11,737	11,737	11,022	715
Contractual Services	860	860	860	0
Other	1,240	1,240	822	418
<i>Total Microfilming Services</i>	<i>34,551</i>	<i>34,551</i>	<i>33,418</i>	<i>1,133</i>
Auditor - General				
Personal Services	450,397	450,397	450,331	66
Materials and Supplies	21,916	21,916	20,622	1,294
Contractual Services	31,870	31,870	30,747	1,123
Capital Outlay	11,308	11,308	4,958	6,350
Other	102,700	102,700	63,830	38,870
<i>Total Auditor - General</i>	<i>\$618,191</i>	<i>\$618,191</i>	<i>\$570,488</i>	<i>\$47,703</i>

(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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$36,950	\$36,950	\$30,000	\$6,950
Other	6,173	6,173	2,627	3,546
Total Auditor - Real	43,123	43,123	32,627	10,496
Auditor - Sealer				
Personal Services	22,390	22,390	22,390	0
Materials and Supplies	2,419	2,419	2,100	319
Contractual Services	1,270	1,270	1,031	239
Capital Outlay	2,274	2,274	550	1,724
Total Auditor - Sealer	28,353	28,353	26,071	2,282
Auditor - Personal Property				
Personal Services	350,485	350,485	303,189	47,296
Materials and Supplies	79,250	79,250	59,612	19,638
Contractual Services	749,839	749,839	625,344	124,495
Capital Outlay	206,778	206,778	144,897	61,881
Other	1,710	1,710	1,640	70
Total Auditor - Personal Property	1,388,062	1,388,062	1,134,682	253,380
Treasurer				
Personal Services	237,853	237,853	237,848	5
Materials and Supplies	7,806	7,806	7,799	7
Contractual Services	33,995	32,713	32,499	214
Capital Outlay	3,683	3,683	3,556	127
Other	3,294	4,576	4,576	0
Total Treasurer	286,631	286,631	286,278	353
Prosecuting Attorney				
Personal Services	965,879	965,879	818,122	147,757
Materials and Supplies	11,371	11,371	11,368	3
Contractual Services	66,689	66,689	65,376	1,313
Capital Outlay	6,623	6,623	6,000	623
Other	994	994	719	275
Total Prosecuting Attorney	1,051,556	1,051,556	901,585	149,971
Budget Commission				
Materials and Supplies	635	635	625	10
Board of Education				
Capital Outlay	15,576	15,576	15,576	0
Board of Revision				
Materials and Supplies	2,727	2,727	2,250	477
Bureau of Inspection (Audit Cost)				
Contractual Services	\$66,060	\$66,060	\$66,060	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Planning Services				
Personal Services	\$229,435	\$229,435	\$210,865	\$18,570
Materials and Supplies	8,883	8,883	5,704	3,179
Contractual Services	17,339	17,339	10,594	6,745
Capital Outlay	3,695	3,695	3,000	695
Other	5,723	5,723	5,068	655
Total Planning Services	265,075	265,075	235,231	29,844
Data Processing Board				
Materials and Supplies	22,689	22,689	20,000	2,689
Contractual Services	62,176	62,176	44,462	17,714
Capital Outlay	8,843	8,843	5,788	3,055
Other	24,482	24,482	4,372	20,110
Total Data Processing Board	118,190	118,190	74,622	43,568
Board of Elections				
Personal Services	352,996	352,996	352,203	793
Materials and Supplies	56,014	56,014	55,023	991
Contractual Services	120,068	120,068	119,861	207
Capital Outlay	1,500	1,500	1,481	19
Other	3,000	3,000	2,826	174
Total Board of Elections	533,578	533,578	531,394	2,184
Building and Grounds				
Personal Services	419,600	419,600	393,667	25,933
Materials and Supplies	93,098	93,098	93,041	57
Contractual Services	1,648,939	1,648,939	1,633,045	15,894
Capital Outlay	68,338	68,338	66,950	1,388
Other	15,875	15,875	11,912	3,963
Total Building and Grounds	2,245,850	2,245,850	2,198,615	47,235
Garage Services				
Materials and Supplies	16,672	16,672	16,672	0
Contractual Services	112,619	112,619	111,862	757
Total Garage Services	129,291	129,291	128,534	757
Community Center				
Personal Services	61,004	61,004	46,100	14,904
Materials and Supplies	11,099	11,099	9,830	1,269
Contractual Services	7,721	7,721	7,412	309
Capital Outlay	7,266	7,266	5,999	1,267
Other	920	920	698	222
Total Community Center	\$88,010	\$88,010	\$70,039	\$17,971

(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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$244,586	\$244,586	\$243,393	\$1,193
Materials and Supplies	12,166	12,166	8,665	3,501
Contractual Services	11,537	11,537	5,484	6,053
Capital Outlay	3,500	3,500	0	3,500
Other	3,000	3,000	2,366	634
Total Recorder	274,789	274,789	259,908	14,881
Total General Government - Legislative and Executive	8,659,165	8,659,165	7,973,613	685,552
General Government - Judicial				
Court of Appeals				
Contractual Services	21,000	21,000	18,535	2,465
Other	79,028	79,028	79,028	0
Total Court of Appeals	100,028	100,028	97,563	2,465
Common Pleas Court				
Personal Services	968,320	968,455	945,715	22,740
Materials and Supplies	21,786	21,786	17,415	4,371
Contractual Services	561,222	561,222	514,666	46,556
Capital Outlay	53,639	53,639	50,306	3,333
Other	34,144	34,144	27,220	6,924
Total Common Pleas Court	1,639,111	1,639,246	1,555,322	83,924
Jury Commission				
Personal Services	500	500	500	0
Contractual Services	50	50	50	0
Total Jury Commission	550	550	550	0
Law Library				
Personal Services	2,500	2,500	2,500	0
Juvenile Court				
Personal Services	548,854	548,854	533,733	15,121
Materials and Supplies	10,643	10,643	10,234	409
Contractual Services	203,831	203,831	198,524	5,307
Capital Outlay	9,719	9,719	5,669	4,050
Other	4,422	4,422	2,834	1,588
Total Juvenile Court	777,469	777,469	750,994	26,475
Probate Court				
Personal Services	244,646	244,646	243,641	1,005
Materials and Supplies	6,728	6,728	5,252	1,476
Contractual Services	10,576	10,576	8,503	2,073
Capital Outlay	4,364	4,364	2,153	2,211
Other	3,866	3,866	3,491	375
Total Probate Court	\$270,180	\$270,180	\$263,040	\$7,140

(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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	\$768,091	\$831,603	\$829,812	\$1,791
Materials and Supplies	58,436	58,436	53,477	4,959
Contractual Services	132,953	132,953	124,054	8,899
Capital Outlay	8,621	8,621	7,990	631
Other	22,849	22,849	21,873	976
Total Clerk of Courts	<u>990,950</u>	<u>1,054,462</u>	<u>1,037,206</u>	<u>17,256</u>
Wadsworth Municipal Court				
Personal Services	82,150	82,150	81,200	950
Contractual Services	196,500	196,500	196,434	66
Total Wadsworth Municipal Court	<u>278,650</u>	<u>278,650</u>	<u>277,634</u>	<u>1,016</u>
Medina Municipal Court				
Personal Services	165,258	165,258	163,299	1,959
Contractual Services	398,726	398,726	393,004	5,722
Total Medina Municipal Court	<u>563,984</u>	<u>563,984</u>	<u>556,303</u>	<u>7,681</u>
Total General Government - Judicial	<u>4,623,422</u>	<u>4,687,069</u>	<u>4,541,112</u>	<u>145,957</u>
Public Safety				
Adult Probation				
Personal Services	373,684	373,684	373,471	213
Materials and Supplies	7,639	7,639	6,540	1,099
Contractual Services	88,727	88,727	82,288	6,439
Capital Outlay	13,010	13,010	13,010	0
Other	27,963	27,963	21,493	6,470
Total Adult Probation	<u>511,023</u>	<u>511,023</u>	<u>496,802</u>	<u>14,221</u>
Juvenile Detention Home				
Personal Services	927,255	927,255	926,391	864
Materials and Supplies	25,655	25,655	25,242	413
Contractual Services	206,285	206,285	197,333	8,952
Capital Outlay	14,216	14,216	13,398	818
Other	171,392	171,392	171,392	0
Total Juvenile Detention Home	<u>1,344,803</u>	<u>1,344,803</u>	<u>1,333,756</u>	<u>11,047</u>
Coroner				
Personal Services	96,680	96,680	92,910	3,770
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	97,837	97,837	95,216	2,621
Other	3,500	3,500	3,000	500
Total Coroner	<u>\$199,017</u>	<u>\$199,017</u>	<u>\$191,126</u>	<u>\$7,891</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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Sheriff				
Personal Services	\$6,615,737	\$6,641,762	\$6,623,637	\$18,125
Materials and Supplies	142,844	142,844	136,037	6,807
Contractual Services	1,680,908	1,680,908	1,584,223	96,685
Capital Outlay	221,070	221,070	204,531	16,539
Other	78,423	78,423	77,014	1,409
Total Sheriff	8,738,982	8,765,007	8,625,442	139,565
Building Regulations				
Personal Services	538,225	538,225	530,545	7,680
Materials and Supplies	7,055	7,055	6,626	429
Contractual Services	85,819	85,819	81,115	4,704
Capital Outlay	10,025	10,025	9,767	258
Other	25,829	25,829	25,732	97
Total Building Regulations	666,953	666,953	653,785	13,168
Total Public Safety	11,460,778	11,486,803	11,300,911	185,892
Public Works				
County Engineer Office				
Personal Services	309,000	309,000	308,994	6
Health				
Health Programs				
Materials and Supplies	2,261	2,261	1,034	1,227
Contractual Services	212,430	212,430	208,394	4,036
Total Health	214,691	214,691	209,428	5,263
Human Services				
County Home				
Personal Services	570,608	570,608	546,680	23,928
Materials and Supplies	15,065	15,065	14,774	291
Contractual Services	63,347	63,347	61,711	1,636
Capital Outlay	560	560	120	440
Other	19,978	19,978	7,042	12,936
Total County Home	669,558	669,558	630,327	39,231
Soldiers Relief				
Personal Services	266,000	266,000	175,162	90,838
Materials and Supplies	7,724	7,724	5,455	2,269
Contractual Services	153,039	153,039	84,244	68,795
Capital Outlay	35,000	35,000	22,206	12,794
Grants in Aid	520,771	520,771	439,160	81,611
Other	37,928	37,928	23,540	14,388
Total Soldiers Relief	1,020,462	1,020,462	749,767	270,695
Total Human Services	\$1,690,020	\$1,690,020	\$1,380,094	\$309,926

(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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Economic Development and Assistance				
Economic Development				
Contractual Services	\$10,000	\$10,000	\$10,000	\$0
Other	57,600	57,600	57,600	0
Total Economic Development and Assistance	<u>67,600</u>	<u>67,600</u>	<u>67,600</u>	<u>0</u>
Employee Fringe Benefits				
Employee Fringe Benefits:				
Fringe Benefits	3,049,549	3,049,549	3,018,804	30,745
PERS - County Share	2,254,592	2,254,592	2,243,373	11,219
Unemployment	25,940	25,940	25,190	750
Total Employee Fringe Benefits	<u>5,330,081</u>	<u>5,330,081</u>	<u>5,287,367</u>	<u>42,714</u>
Intergovernmental				
Public Assistance				
Grants in Aid	312,000	312,000	312,000	0
Medina County Agriculture Society				
Grants in Aid	488,766	488,766	488,619	147
Historical Society				
Grants in Aid	16,800	16,800	16,800	0
Total Intergovernmental	<u>817,566</u>	<u>817,566</u>	<u>817,419</u>	<u>147</u>
<i>Total Expenditures</i>	<u>33,172,323</u>	<u>33,261,995</u>	<u>31,886,538</u>	<u>1,375,457</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,278,541)</u>	<u>(3,338,213)</u>	<u>1,852,838</u>	<u>5,191,051</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,831	11,831	11,831	0
Transfers In	151,086	151,086	151,086	0
Transfers Out	(1,311,945)	(2,145,661)	(2,134,582)	11,079
<i>Total Other Financing Sources (Uses)</i>	<u>(1,149,028)</u>	<u>(1,982,744)</u>	<u>(1,971,665)</u>	<u>11,079</u>
<i>Net Change in Fund Balance</i>	<u>(4,427,569)</u>	<u>(5,320,957)</u>	<u>(118,827)</u>	<u>5,202,130</u>
<i>Fund Balance Beginning of Year</i>	<u>5,773,514</u>	<u>5,773,514</u>	<u>5,773,514</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,205,986</u>	<u>1,205,986</u>	<u>1,205,986</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,551,931</u>	<u>\$1,658,543</u>	<u>\$6,860,673</u>	<u>\$5,202,130</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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$11,662,358	\$11,667,696	\$9,731,204	(\$1,936,492)
Charges for Services	20,834	20,844	17,428	(3,416)
Intergovernmental	7,126,238	7,129,459	5,961,185	(1,168,274)
Donations	20,967	20,976	17,539	(3,437)
Other	14,131	14,138	11,821	(2,317)
<i>Total Revenues</i>	<i>18,844,528</i>	<i>18,853,113</i>	<i>15,739,177</i>	<i>(3,113,936)</i>
Expenditures				
Current:				
Health				
Program for MRDD				
Personal Services	8,660,069	8,727,841	7,828,248	899,593
Materials and Supplies	428,698	431,731	320,782	110,949
Contractual Services	5,053,456	5,089,288	4,088,318	1,000,970
Capital Outlay	431,284	434,417	354,367	80,050
Other	285,877	288,051	94,071	193,980
Total Health	<i>14,859,384</i>	<i>14,971,328</i>	<i>12,685,786</i>	<i>2,285,542</i>
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	1,993,345	2,008,827	1,617,977	390,850
PERS - County Share	996,846	1,004,647	906,684	97,963
Unemployment	28,144	28,364	6,291	22,073
Total Employee Fringe Benefits	<i>3,018,335</i>	<i>3,041,838</i>	<i>2,530,952</i>	<i>510,886</i>
<i>Total Expenditures</i>	<i>17,877,719</i>	<i>18,013,166</i>	<i>15,216,738</i>	<i>2,796,428</i>
<i>Excess of Revenues Over Expenditures</i>	<i>966,809</i>	<i>839,947</i>	<i>522,439</i>	<i>(317,508)</i>
Other Financing Sources (Uses)				
Transfers In	149,858	149,858	149,858	0
Transfers Out	(105,000)	(105,000)	(100,000)	5,000
<i>Total Other Financing Sources (Uses)</i>	<i>44,858</i>	<i>44,858</i>	<i>49,858</i>	<i>5,000</i>
<i>Net Change in Fund Balance</i>	<i>1,011,667</i>	<i>884,805</i>	<i>572,297</i>	<i>(312,508)</i>
<i>Fund Balance Beginning of Year</i>	<i>6,488,014</i>	<i>6,488,014</i>	<i>6,488,014</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>569,889</i>	<i>569,889</i>	<i>569,889</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$8,069,570</i>	<i>\$7,942,708</i>	<i>\$7,630,200</i>	<i>(\$312,508)</i>

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$5,390,922	\$5,616,228	\$5,938,410	\$322,182
Donations	4,300	4,490	4,763	273
Other	393,868	411,340	436,325	24,985
<i>Total Revenues</i>	<i>5,789,090</i>	<i>6,032,058</i>	<i>6,379,498</i>	<i>347,440</i>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,729,614	2,840,000	2,828,569	11,431
Materials and Supplies	121,667	126,526	125,052	1,474
Contractual Services	3,943,373	4,084,387	3,913,453	170,934
Capital Outlay	40,200	41,755	40,463	1,292
Other	50,251	52,194	40,943	11,251
Total Public Assistance	6,885,105	7,144,862	6,948,480	196,382
Social Services				
Other	17,540	17,540	13,640	3,900
<i>Total Human Services</i>	<i>6,902,645</i>	<i>7,162,402</i>	<i>6,962,120</i>	<i>200,282</i>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	471,435	490,500	457,081	33,419
PERS - County Share	370,516	385,500	380,271	5,229
Unemployment	4,806	5,000	2,249	2,751
Total Employee Fringe Benefits	846,757	881,000	839,601	41,399
<i>Total Expenditures</i>	<i>7,749,402</i>	<i>8,043,402</i>	<i>7,801,721</i>	<i>241,681</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,960,312)</i>	<i>(2,011,344)</i>	<i>(1,422,223)</i>	<i>589,121</i>
Other Financing Sources (Uses)				
Transfers In	1,162,911	1,162,911	1,162,911	0
Transfers Out	(211,340)	(211,340)	(211,338)	2
<i>Total Other Financing Sources (Uses)</i>	<i>951,571</i>	<i>951,571</i>	<i>951,573</i>	<i>2</i>
<i>Net Change in Fund Balance</i>	<i>(1,008,741)</i>	<i>(1,059,773)</i>	<i>(470,650)</i>	<i>589,123</i>
<i>Fund Balance Beginning of Year</i>	<i>596,645</i>	<i>596,645</i>	<i>596,645</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>465,920</i>	<i>465,920</i>	<i>465,920</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$53,824</i>	<i>\$2,792</i>	<i>\$591,915</i>	<i>\$589,123</i>

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$9,513,026	\$9,627,011	\$9,336,379	(\$290,632)
Tap In Fees	60,493	61,218	59,370	(1,848)
Interest	80,200	81,161	78,711	(2,450)
OWDA Loan Proceeds	0	0	9,024,904	9,024,904
Other	164,525	166,496	161,470	(5,026)
<i>Total Revenues</i>	9,818,244	9,935,886	18,660,834	8,724,948
Expenses				
Personal Services	5,167,581	5,275,900	5,223,279	52,621
Contractual Services	4,098,455	4,152,147	2,928,217	1,223,930
Materials and Supplies	1,296,480	1,321,836	1,262,593	59,243
Capital Outlay	930,147	933,843	9,468,588	(8,534,745)
Other	814,343	815,780	178,044	637,736
<i>Total Expenses</i>	12,307,006	12,499,506	19,060,721	(6,561,215)
<i>Excess of Revenues Under Expenses</i>	(2,488,762)	(2,563,620)	(399,887)	2,163,733
Transfers In	100,000	100,000	100,000	0
Transfers Out	(49,653)	(49,653)	(43,517)	6,136
<i>Net Change in Fund Equity</i>	(2,438,415)	(2,513,273)	(343,404)	2,169,869
<i>Fund Equity Beginning of Year</i>	3,424,002	3,424,002	3,424,002	0
Prior Year Encumbrances Appropriated	556,614	556,614	556,614	0
<i>Fund Equity End of Year</i>	\$1,542,201	\$1,467,343	\$3,637,212	\$2,169,869

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$5,257,974	\$5,315,029	\$5,205,035	(\$109,994)
Tap In Fees	47,866	48,385	47,384	(1,001)
Interest	12,374	12,508	12,249	(259)
OWDA Loan Proceeds	0	0	6,665,141	6,665,141
<i>Total Revenues</i>	<i>5,318,214</i>	<i>5,375,922</i>	<i>11,929,809</i>	<i>6,553,887</i>
Expenses				
Personal Services	1,095,459	1,121,000	1,095,832	25,168
Contractual Services	1,989,934	2,021,169	1,577,819	443,350
Materials and Supplies	672,986	687,019	657,828	29,191
Capital Outlay	1,191,977	1,193,344	7,738,294	(6,544,950)
Other	233,605	234,129	182,115	52,014
<i>Total Expenses</i>	<i>5,183,961</i>	<i>5,256,661</i>	<i>11,251,888</i>	<i>(5,995,227)</i>
<i>Excess of Revenues Under Expenses</i>	<i>134,253</i>	<i>119,261</i>	<i>677,921</i>	<i>558,660</i>
Transfers In	200,786	200,786	200,786	0
Transfers Out	(919,489)	(919,489)	(919,439)	50
<i>Net Change in Fund Equity</i>	<i>(584,450)</i>	<i>(599,442)</i>	<i>(40,732)</i>	<i>558,710</i>
<i>Fund Equity Beginning of Year</i>	<i>678,697</i>	<i>678,697</i>	<i>678,697</i>	<i>0</i>
Prior Year Encumbrances Appropriated	159,550	159,550	159,550	0
<i>Fund Equity End of Year</i>	<i>\$253,797</i>	<i>\$238,805</i>	<i>\$797,515</i>	<i>\$558,710</i>

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$6,716,838	\$6,776,473	\$6,560,059	(\$216,414)
Interest	44,512	44,907	43,473	(1,434)
Operating Grants	86,700	87,469	84,676	(2,793)
OWDA Loan Proceeds	0	0	953,194	953,194
Other	<u>156,330</u>	<u>157,718</u>	<u>152,681</u>	<u>(5,037)</u>
<i>Total Revenues</i>	<i><u>7,004,380</u></i>	<i><u>7,066,567</u></i>	<i><u>7,794,083</u></i>	<i><u>727,516</u></i>
Expenses				
Personal Services	224,408	226,690	220,036	6,654
Contractual Services	4,287,115	4,346,423	4,072,785	273,638
Materials and Supplies	40,095	40,311	36,803	3,508
Capital Outlay	1,601,110	2,051,178	2,774,749	(723,571)
Other	<u>210,182</u>	<u>210,308</u>	<u>160,122</u>	<u>50,186</u>
<i>Total Expenses</i>	<i><u>6,362,910</u></i>	<i><u>6,874,910</u></i>	<i><u>7,264,495</u></i>	<i><u>(389,585)</u></i>
<i>Excess of Revenues Under Expenses</i>	<i><u>641,470</u></i>	<i><u>191,657</u></i>	<i><u>529,588</u></i>	<i><u>337,931</u></i>
Transfers In	4,000	4,000	4,000	0
Transfers Out	<u>(1,373,754)</u>	<u>(1,373,754)</u>	<u>(1,205,000)</u>	<u>168,754</u>
<i>Net Change in Fund Equity</i>	<i><u>(728,284)</u></i>	<i><u>(1,178,097)</u></i>	<i><u>(671,412)</u></i>	<i><u>506,685</u></i>
<i>Fund Equity Beginning of Year</i>	<i><u>798,716</u></i>	<i><u>798,716</u></i>	<i><u>798,716</u></i>	<i><u>0</u></i>
Prior Year Encumbrances Appropriated	<u>480,149</u>	<u>480,149</u>	<u>480,149</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<i><u>\$550,581</u></i>	<i><u>\$100,768</u></i>	<i><u>\$607,453</u></i>	<i><u>\$506,685</u></i>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,532,728	\$5,356,235	\$5,064,638	(\$291,597)
Other	34,484	40,749	38,531	(2,218)
<i>Total Revenues</i>	<i>4,567,212</i>	<i>5,396,984</i>	<i>5,103,169</i>	<i>(293,815)</i>
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	286,210	337,178	264,981	72,197
Materials and Supplies	28,862	33,670	31,913	1,757
Contractual Services	4,825,673	5,594,838	5,351,689	243,149
Capital Outlay	55,369	62,783	31,706	31,077
Other	41,753	48,766	47,237	1,529
Total Health	<i>5,237,867</i>	<i>6,077,235</i>	<i>5,727,526</i>	<i>349,709</i>
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	42,000	49,479	41,644	7,835
PERS - County Share	44,497	52,421	42,865	9,556
Unemployment	8	10	0	10
Total Employee Fringe Benefits	<i>86,505</i>	<i>101,910</i>	<i>84,509</i>	<i>17,401</i>
<i>Total Expenditures</i>	<i>5,324,372</i>	<i>6,179,145</i>	<i>5,812,035</i>	<i>367,110</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(757,160)</i>	<i>(782,161)</i>	<i>(708,866)</i>	<i>73,295</i>
Other Financing Sources				
Transfers In	232,800	232,800	232,800	0
<i>Net Change in Fund Balance</i>	<i>(524,360)</i>	<i>(549,361)</i>	<i>(476,066)</i>	<i>73,295</i>
<i>Fund Balance Beginning of Year</i>	<i>2,144,270</i>	<i>2,144,270</i>	<i>2,144,270</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>524,361</i>	<i>524,361</i>	<i>524,361</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$2,144,271</i>	<i>\$2,119,270</i>	<i>\$2,192,565</i>	<i>\$73,295</i>

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$274,997	\$274,997	\$303,343	\$28,346
Fines and Forfeitures	89,026	89,026	98,203	9,177
Intergovernmental	5,679,705	5,679,705	6,265,160	585,455
Interest	110,116	110,116	121,467	11,351
Other	899,063	899,063	991,737	92,674
<i>Total Revenues</i>	<i>7,052,907</i>	<i>7,052,907</i>	<i>7,779,910</i>	<i>727,003</i>
Expenditures				
Current:				
Public Works				
Engineer - Administration				
Personal Services	784,000	784,000	723,519	60,481
Materials and Supplies	62,249	62,249	43,614	18,635
Contractual Services	48,456	48,456	32,392	16,064
Capital Outlay	59,198	59,198	12,284	46,914
Other	10,756	10,756	1,800	8,956
Total Engineer - Administration	964,659	964,659	813,609	151,050
Engineer - Road				
Personal Services	1,260,000	1,260,000	1,232,490	27,510
Materials and Supplies	1,375,937	1,375,937	1,021,234	354,703
Contractual Services	3,230,541	3,230,541	2,421,267	809,274
Capital Outlay	730,550	730,550	556,034	174,516
Other	91,088	91,088	63,284	27,804
Total Engineer - Road	6,688,116	6,688,116	5,294,309	1,393,807
Engineer - Bridges and Culverts				
Personal Services	315,000	315,000	286,364	28,636
Materials and Supplies	127,866	127,866	90,303	37,563
Contractual Services	1,229,964	1,229,964	571,481	658,483
Capital Outlay	195,787	195,787	132,315	63,472
Other	500	500	0	500
Total Engineer - Bridges and Culverts	1,869,117	1,869,117	1,080,463	788,654
Total Public Works	9,521,892	9,521,892	7,188,381	2,333,511
Employee Fringe Benefits				
Engineer - Administration				
Fringe Benefits	163,000	163,000	120,637	42,363
PERS - County Share	100,000	100,000	97,313	2,687
Total Engineer - Administration	263,000	263,000	217,950	45,050
Engineer - Road				
Fringe Benefits	330,000	330,000	280,974	49,026
PERS - County Share	180,000	180,000	167,002	12,998
Unemployment	8,000	8,000	60	7,940
Total Engineer - Road	\$518,000	\$518,000	\$448,036	\$69,964

(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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Engineer - Bridges and Culverts				
Fringe Benefits	\$5,500	\$5,500	\$3,767	\$1,733
PERS - County Share	42,500	42,500	38,803	3,697
Total Engineer - Bridges and Culverts	48,000	48,000	42,570	5,430
Total Employee Fringe Benefits	829,000	829,000	708,556	120,444
<i>Total Expenditures</i>	<i>10,350,892</i>	<i>10,350,892</i>	<i>7,896,937</i>	<i>2,453,955</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(3,297,985)</i>	<i>(3,297,985)</i>	<i>(117,027)</i>	<i>3,180,958</i>
Other Financing Uses				
Transfers Out	(550,000)	(550,000)	(475,878)	74,122
<i>Net Change in Fund Balance</i>	<i>(3,847,985)</i>	<i>(3,847,985)</i>	<i>(592,905)</i>	<i>3,255,080</i>
<i>Fund Balance Beginning of Year</i>	<i>2,616,045</i>	<i>2,616,045</i>	<i>2,616,045</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,231,942</i>	<i>1,231,942</i>	<i>1,231,942</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$2</i>	<i>\$2</i>	<i>\$3,255,082</i>	<i>\$3,255,080</i>

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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$345,983	\$345,983	\$339,781	(\$6,202)
Intergovernmental	2,176,668	2,176,668	2,137,650	(39,018)
Other	2,349	2,349	2,307	(42)
<i>Total Revenues</i>	<i>2,525,000</i>	<i>2,525,000</i>	<i>2,479,738</i>	<i>(45,262)</i>
Expenditures				
Current:				
General Government - Judicial				
Child Support Enforcement				
Personal Services	1,104,782	1,106,000	1,076,301	29,699
Materials and Supplies	47,164	47,214	33,167	14,047
Contractual Services	1,098,389	1,099,585	991,902	107,683
Capital Outlay	11,101	11,112	2,889	8,223
Other	62,886	62,952	59,690	3,262
Total General Government - Judicial	<i>2,324,322</i>	<i>2,326,863</i>	<i>2,163,949</i>	<i>162,914</i>
Employee Fringe Benefits				
Child Support Enforcement				
Fringe Benefits	241,813	242,080	197,533	44,547
PERS - County Share	165,637	165,820	140,727	25,093
Unemployment	8,990	9,000	3,406	5,594
Total Employee Fringe Benefits	<i>416,440</i>	<i>416,900</i>	<i>341,666</i>	<i>75,234</i>
<i>Total Expenditures</i>	<i>2,740,762</i>	<i>2,743,763</i>	<i>2,505,615</i>	<i>238,148</i>
<i>Net Change in Fund Balance</i>	<i>(215,762)</i>	<i>(218,763)</i>	<i>(25,877)</i>	<i>192,886</i>
<i>Fund Balance Beginning of Year</i>	<i>229,536</i>	<i>229,536</i>	<i>229,536</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>20,663</i>	<i>20,663</i>	<i>20,663</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$34,437</i>	<i>\$31,436</i>	<i>\$224,322</i>	<i>\$192,886</i>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,063,600	\$1,448,315	\$1,723,392	\$275,077
Expenditures				
Current:				
Human Services				
Children Services Board				
Contractual Services	1,497,066	1,956,949	1,740,124	216,825
Other	29,387	39,504	39,504	0
	<i>Total Expenditures</i>	<i>1,526,453</i>	<i>1,996,453</i>	<i>1,779,628</i>
	<i>Excess of Revenues Under Expenditures</i>	<i>(462,853)</i>	<i>(548,138)</i>	<i>(56,236)</i>
				491,902
Other Financing Sources (Uses)				
Transfers In	686,400	686,400	686,400	0
Transfers Out	(1,150,000)	(1,150,000)	(925,911)	224,089
	<i>Total Other Financing Sources (Uses)</i>	<i>(463,600)</i>	<i>(463,600)</i>	<i>(239,511)</i>
				224,089
Net Change in Fund Balance	(926,453)	(1,011,738)	(295,747)	715,991
Fund Balance Beginning of Year	1,145,909	1,145,909	1,145,909	0
Prior Year Encumbrances Appropriated	166,053	166,053	166,053	0
Fund Balance End of Year	\$385,509	\$300,224	\$1,016,215	\$715,991

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, 2000

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$312,900	\$312,940	\$227,700	(\$85,240)
Expenditures				
Current:				
Economic Development and Assistance				
Community Development Program				
Personal Services	18,000	18,000	15,294	2,706
Contractual Services	186,531	186,531	185,481	1,050
Other	1,349	1,389	1,348	41
Total Economic Development and Assistance	<u>205,880</u>	<u>205,920</u>	<u>202,123</u>	<u>3,797</u>
Employee Fringe Benefits				
Community Development Program				
Fringe Benefits	4,310	4,310	3,700	610
PERS - County Share	2,445	2,445	2,072	373
Total Employee Fringe Benefits	<u>6,755</u>	<u>6,755</u>	<u>5,772</u>	<u>983</u>
<i>Total Expenditures</i>	<u>212,635</u>	<u>212,675</u>	<u>207,895</u>	<u>4,780</u>
<i>Net Change in Fund Balance</i>	<u>100,265</u>	<u>100,265</u>	<u>19,805</u>	<u>(80,460)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(100,890)</u>	<u>(100,890)</u>	<u>(100,890)</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>625</u>	<u>625</u>	<u>625</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$80,460)</u>	<u>(\$80,460)</u>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	<u>\$332,093</u>	<u>\$332,093</u>	<u>\$221,254</u>	<u>(\$110,839)</u>
Expenditures				
Current:				
Public Safety				
Community Safety Awareness				
Personal Services	182,794	182,794	119,988	62,806
Materials and Supplies	656	656	295	361
Contractual Services	2,594	2,594	1,378	1,216
Other	122,144	122,144	71,912	50,232
Total Public Safety	<u>308,188</u>	<u>308,188</u>	<u>193,573</u>	<u>114,615</u>
Employee Fringe Benefits				
Community Safety Awareness				
Fringe Benefits	36,316	36,316	22,946	13,370
PERS - County Share	26,647	26,647	17,561	9,086
Total Employee Fringe Benefits	<u>62,963</u>	<u>62,963</u>	<u>40,507</u>	<u>22,456</u>
<i>Total Expenditures</i>	<u>371,151</u>	<u>371,151</u>	<u>234,080</u>	<u>137,071</u>
<i>Net Change in Fund Balance</i>	<u>(39,058)</u>	<u>(39,058)</u>	<u>(12,826)</u>	<u>26,232</u>
<i>Fund Balance Beginning of Year</i>	<u>23,849</u>	<u>23,849</u>	<u>23,849</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>15,209</u>	<u>15,209</u>	<u>15,209</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$26,232</u>	<u>\$26,232</u>

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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$241,767	\$246,767	\$315,323	\$68,556
Other	12,233	12,233	18,739	6,506
<i>Total Revenues</i>	<u>254,000</u>	<u>259,000</u>	<u>334,062</u>	<u>75,062</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Recorder's Computer				
Personal Services	14,105	15,425	13,290	2,135
Capital Outlay	140,084	152,807	135,829	16,978
Other	45,831	50,109	28,752	21,357
Total General Government - Legislative and Executive	<u>200,020</u>	<u>218,341</u>	<u>177,871</u>	<u>40,470</u>
General Government - Judicial				
Clerk of Courts				
Capital Outlay	15,354	17,064	13,200	3,864
Other	43,730	50,220	49,365	855
Total Clerk of Courts	<u>59,084</u>	<u>67,284</u>	<u>62,565</u>	<u>4,719</u>
Juvenile Court				
Other	51,574	51,574	24,379	27,195
Probate Court				
Capital Outlay	4,118	7,000	2,072	4,928
Other	13,325	17,443	17,428	15
Total Probate Court	<u>17,443</u>	<u>24,443</u>	<u>19,500</u>	<u>4,943</u>
Total General Government - Judicial	<u>128,101</u>	<u>143,301</u>	<u>106,444</u>	<u>36,857</u>
Employee Fringe Benefits				
Computer Program				
Fringe Benefits	2,666	2,355	513	1,842
PERS - County Share	3,717	2,095	1,801	294
Total Employee Fringe Benefits	<u>6,383</u>	<u>4,450</u>	<u>2,314</u>	<u>2,136</u>
<i>Total Expenditures</i>	<u>334,504</u>	<u>366,092</u>	<u>286,629</u>	<u>79,463</u>
<i>Net Change in Fund Balance</i>	<u>(80,504)</u>	<u>(107,092)</u>	<u>47,433</u>	<u>154,525</u>
<i>Fund Balance Beginning of Year</i>	<u>192,539</u>	<u>192,539</u>	<u>192,539</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>25,315</u>	<u>25,315</u>	<u>25,315</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$137,350</u></u>	<u><u>\$110,762</u></u>	<u><u>\$265,287</u></u>	<u><u>\$154,525</u></u>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 COPS Program Fund
 For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$7,356	\$7,356	\$7,356	\$0
Expenditures				
Current:				
Public Safety				
COPS Program				
Personal Services	1,654	1,654	1,654	0
<i>Net Change in Fund Balance</i>	5,702	5,702	5,702	0
<i>Fund Balance (Deficit) Beginning of Year</i>	(5,702)	(5,702)	(5,702)	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County History Project Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Donations	\$21,000	\$21,000	\$14,000	(\$7,000)
Expenditures				
Current:				
General Government - Legislative and Executive				
County History Project				
Contractual Services	15,695	15,695	15,695	0
<i>Excess of Revenues Over (Under) Expenditures</i>	5,305	5,305	(1,695)	(7,000)
Other Financing Sources				
Transfers In	25,000	25,000	25,000	0
<i>Net Change in Fund Balance</i>	30,305	30,305	23,305	(7,000)
<i>Fund Balance (Deficit) Beginning of Year</i>	(28,090)	(28,090)	(28,090)	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,215</u>	<u>\$2,215</u>	<u>(\$4,785)</u>	<u>(\$7,000)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Donations Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Donations	<u>\$6,600</u>	<u>\$6,600</u>	<u>\$6,150</u>	<u>(\$450)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
County History Project				
Capital Outlay	8,243	8,243	7,089	1,154
Other	<u>11,007</u>	<u>11,007</u>	<u>5,060</u>	<u>5,947</u>
	<u>19,250</u>	<u>19,250</u>	<u>12,149</u>	<u>7,101</u>
Net Change in Fund Balance	(12,650)	(12,650)	(5,999)	6,651
Fund Balance Beginning of Year	78,614	78,614	78,614	0
Prior Year Encumbrances Appropriated	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$67,214</u></u>	<u><u>\$67,214</u></u>	<u><u>\$73,865</u></u>	<u><u>\$6,651</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$40,000	\$40,000	\$4,830	(\$35,170)
Intergovernmental	67,991	67,991	64,966	(3,025)
<i>Total Revenues</i>	<i>107,991</i>	<i>107,991</i>	<i>69,796</i>	<i>(38,195)</i>
Expenditures				
Current:				
Public Safety				
Courthouse Security				
Personal Services	51,889	51,889	49,457	2,432
Materials and Supplies	980	980	962	18
Contractual Services	2,732	2,732	1,330	1,402
Other	58,971	58,971	25,632	33,339
Total Public Safety	114,572	114,572	77,381	37,191
Employee Fringe Benefits				
Courthouse Security				
Fringe Benefits	2,770	2,770	2,532	238
PERS - County Share	7,037	7,037	6,780	257
Total Employee Fringe Benefits	9,807	9,807	9,312	495
<i>Total Expenditures</i>	<i>124,379</i>	<i>124,379</i>	<i>86,693</i>	<i>37,686</i>
<i>Excess of Revenues Under Expenditures</i>	(16,388)	(16,388)	(16,897)	(509)
Other Financing Sources (Uses)				
Transfers In	3,286	3,286	3,286	0
Transfers Out	(120)	(120)	(120)	0
<i>Total Other Financing Sources (Uses)</i>	3,166	3,166	3,166	0
<i>Net Change in Fund Balance</i>	(13,222)	(13,222)	(13,731)	(509)
<i>Fund Balance Beginning of Year</i>	33,548	33,548	33,548	0
<i>Prior Year Encumbrances Appropriated</i>	1,349	1,349	1,349	0
<i>Fund Balance End of Year</i>	\$21,675	\$21,675	\$21,166	(\$509)

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Human Services				
Crippled Children				
Other	296,175	296,175	131,251	164,924
<i>Excess of Revenues Under Expenditures</i>	(296,175)	(296,175)	(131,251)	164,924
Other Financing Sources				
Transfers In	296,175	296,175	131,251	(164,924)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Special Assessments	\$0	\$0	\$235,680	\$235,680
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	7,783	7,783	5,783	2,000
<i>Net Change in Fund Balance</i>	(7,783)	(7,783)	229,897	237,680
<i>Fund Balance Beginning of Year</i>	1,202,468	1,202,468	1,202,468	0
<i>Prior Year Encumbrances Appropriated</i>	910	910	910	0
<i>Fund Balance End of Year</i>	\$1,195,595	\$1,195,595	\$1,433,275	\$237,680

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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$253,595	\$253,595	\$272,099	\$18,504
Fines and Forfeitures	997	997	1,070	73
Donations	4,071	4,071	4,368	297
Other	9,157	9,157	9,825	668
<i>Total Revenues</i>	<i>267,820</i>	<i>267,820</i>	<i>287,362</i>	<i>19,542</i>
Expenditures				
Current:				
Health				
Animal Control				
Personal Services	166,030	166,030	165,375	655
Materials and Supplies	26,706	26,706	26,638	68
Contractual Services	53,018	55,018	54,142	876
Capital Outlay	3,611	3,611	3,500	111
Other	8,741	8,741	7,141	1,600
Total Health	<i>258,106</i>	<i>260,106</i>	<i>256,796</i>	<i>3,310</i>
Employee Fringe Benefits				
Animal Control				
Fringe Benefits	32,395	32,395	29,636	2,759
PERS - County Share	22,500	22,500	20,384	2,116
Total Employee Fringe Benefits	<i>54,895</i>	<i>54,895</i>	<i>50,020</i>	<i>4,875</i>
<i>Total Expenditures</i>	<i>313,001</i>	<i>315,001</i>	<i>306,816</i>	<i>8,185</i>
<i>Net Change in Fund Balance</i>	<i>(45,181)</i>	<i>(47,181)</i>	<i>(19,454)</i>	<i>27,727</i>
<i>Fund Balance Beginning of Year</i>	<i>37,086</i>	<i>37,086</i>	<i>37,086</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>9,476</i>	<i>9,476</i>	<i>9,476</i>	<i>0</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$1,381</i>	<i>(\$619)</i>	<i>\$27,108</i>	<i>\$27,727</i>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$233,000	\$233,000	\$335,898	\$102,898
Expenditures				
Current:				
General Government - Legislative and Executive				
DRETAC Treasurer				
Personal Services	92,507	92,507	90,486	2,021
Materials and Supplies	5,575	5,575	3,681	1,894
Contractual Services	15,666	15,666	13,982	1,684
Capital Outlay	25,602	27,602	7,768	19,834
Other	2,769	2,769	1,925	844
Total DRETAC Treasurer	<u>142,119</u>	<u>144,119</u>	<u>117,842</u>	<u>26,277</u>
DRETAC Prosecutor				
Personal Services	72,306	72,306	58,779	13,527
Materials and Supplies	10,314	10,861	10,861	0
Contractual Services	8,182	7,635	5,506	2,129
Capital Outlay	29,945	29,945	16,131	13,814
Other	29,375	31,375	7,957	23,418
Total DRETAC Prosecutor	<u>150,122</u>	<u>152,122</u>	<u>99,234</u>	<u>52,888</u>
Total General Government - Legislative and Executive	<u>292,241</u>	<u>296,241</u>	<u>217,076</u>	<u>79,165</u>
Employee Fringe Benefits				
DRETAC Treasurer				
Fringe Benefits	15,216	15,216	14,009	1,207
PERS - County Share	12,504	12,504	12,211	293
Total DRETAC Treasurer	<u>27,720</u>	<u>27,720</u>	<u>26,220</u>	<u>1,500</u>
DRETAC Prosecutor				
Fringe Benefits	14,281	14,281	3,396	10,885
PERS - County Share	9,798	9,798	7,965	1,833
Total DRETAC Prosecutor	<u>24,079</u>	<u>24,079</u>	<u>11,361</u>	<u>12,718</u>
Total Employee Fringe Benefits	<u>51,799</u>	<u>51,799</u>	<u>37,581</u>	<u>14,218</u>
<i>Total Expenditures</i>	<u>344,040</u>	<u>348,040</u>	<u>254,657</u>	<u>93,383</u>
<i>Net Change in Fund Balance</i>	<u>(111,040)</u>	<u>(115,040)</u>	<u>81,241</u>	<u>196,281</u>
<i>Fund Balance Beginning of Year</i>	<u>123,258</u>	<u>123,258</u>	<u>123,258</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>38,749</u>	<u>38,749</u>	<u>38,749</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$50,967</u>	<u>\$46,967</u>	<u>\$243,248</u>	<u>\$196,281</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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$1,178,671	\$1,248,293	\$1,125,415	(\$122,878)
Fines and Forfeitures	2,378	2,516	2,272	(244)
Intergovernmental	765,864	810,433	731,772	(78,661)
Other	47,148	49,891	45,049	(4,842)
<i>Total Revenues</i>	<i>1,994,061</i>	<i>2,111,133</i>	<i>1,904,508</i>	<i>(206,625)</i>
Expenditures				
Current:				
Public Safety				
Drug Law Enforcement and Education				
Personal Services	479,462	569,138	406,862	162,276
Materials and Supplies	19,539	19,539	16,250	3,289
Contractual Services	1,401,750	1,401,750	1,205,739	196,011
Capital Outlay	8,512	8,512	5,076	3,436
Other	27,980	31,803	29,220	2,583
Total Public Safety	<i>1,937,243</i>	<i>2,030,742</i>	<i>1,663,147</i>	<i>367,595</i>
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	71,092	81,441	54,721	26,720
PERS - County Share	71,843	86,968	59,617	27,351
Total Employee Fringe Benefits	<i>142,935</i>	<i>168,409</i>	<i>114,338</i>	<i>54,071</i>
<i>Total Expenditures</i>	<i>2,080,178</i>	<i>2,199,151</i>	<i>1,777,485</i>	<i>421,666</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(86,117)</i>	<i>(88,018)</i>	<i>127,023</i>	<i>215,041</i>
Other Financing Sources				
Transfers In	17,703	17,703	17,703	0
<i>Net Change in Fund Balance</i>	<i>(68,414)</i>	<i>(70,315)</i>	<i>144,726</i>	<i>215,041</i>
<i>Fund Balance Beginning of Year</i>	<i>149,138</i>	<i>149,138</i>	<i>149,138</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>68,643</i>	<i>68,643</i>	<i>68,643</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$149,367</u></i>	<i><u>\$147,466</u></i>	<i><u>\$362,507</u></i>	<i><u>\$215,041</u></i>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Communications Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety				
Emergency Communications				
Contractual Services	14,279	14,279	5,000	9,279
<i>Excess of Revenues Under Expenditures</i>	(14,279)	(14,279)	(5,000)	9,279
Other Financing Sources				
Transfers In	25,000	25,000	0	(25,000)
<i>Net Change in Fund Balance</i>	10,721	10,721	(5,000)	(15,721)
<i>Fund Balance Beginning of Year</i>	14,280	14,280	14,280	0
<i>Fund Balance End of Year</i>	<u>\$25,001</u>	<u>\$25,001</u>	<u>\$9,280</u>	<u>(\$15,721)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$5,500	\$15,500	\$19,940	\$4,440
Expenditures				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other	<u>15,800</u>	<u>35,700</u>	<u>35,700</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<i>(10,300)</i>	<i>(20,200)</i>	<i>(15,760)</i>	<i>4,440</i>
Other Financing Sources				
Transfers In	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>9,700</i>	<i>(200)</i>	<i>4,240</i>	<i>4,440</i>
<i>Fund Balance Beginning of Year</i>	<i>4,502</i>	<i>4,502</i>	<i>4,502</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<u><i>\$14,202</i></u>	<u><i>\$4,302</i></u>	<u><i>\$8,742</i></u>	<u><i>\$4,440</i></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juneville Detention Center Donations Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$80,259	\$80,259	\$67,710	(\$12,549)
Expenditures				
Current:				
Public Safety				
Juneville Detention Center Donation				
Personal Services	36,859	36,859	24,515	12,344
Materials and Supplies	5,829	5,829	5,829	0
Contractual Services	2,390	2,390	1,141	1,249
Capital Outlay	27,349	27,349	27,349	0
Other	1,500	1,500	1,500	0
Total Public Safety	73,927	73,927	60,334	13,593
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	796	796	478	318
PERS - County Share	5,536	5,536	3,322	2,214
Total Employee Fringe Benefits	6,332	6,332	3,800	2,532
<i>Total Expenditures</i>	<i>80,259</i>	<i>80,259</i>	<i>64,134</i>	<i>16,125</i>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>0</i>	<i>3,576</i>	<i>3,576</i>
<i>Fund Balance Beginning of Year</i>	<i>500</i>	<i>500</i>	<i>500</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$500</i>	<i>\$500</i>	<i>\$4,076</i>	<i>\$3,576</i>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$40,000	\$40,000	\$39,656	(\$344)
Expenditures				
Current:				
Human Services				
Women's Shelter				
Contractual Services	58,122	58,122	58,122	0
<i>Net Change in Fund Balance</i>	<i>(18,122)</i>	<i>(18,122)</i>	<i>(18,466)</i>	<i>(344)</i>
<i>Fund Balance Beginning of Year</i>	<i>18,123</i>	<i>18,123</i>	<i>18,123</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$1</i>	<i>\$1</i>	<i>(\$343)</i>	<i>(\$344)</i>

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,721	\$1,721	\$1,721	\$0
Expenditures				
Current:				
Public Safety				
Sheriff				
Capital Outlay	607	607	607	0
<i>Excess of Revenues Over Expenditures</i>	1,114	1,114	1,114	0
Other Financing Sources				
Transfers In	1,103	1,103	1,103	0
<i>Net Change in Fund Balance</i>	2,217	2,217	2,217	0
<i>Fund Balance (Deficit) Beginning of Year</i>	(2,824)	(2,824)	(2,824)	0
<i>Prior Year Encumbrances Appropriated</i>	607	607	607	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$8,460	\$8,460	\$7,014	(\$1,446)
Intergovernmental	364,263	364,263	301,587	(62,676)
Donations	17,609	17,609	14,599	(3,010)
Other	52,527	52,527	43,549	(8,978)
<i>Total Revenues</i>	<i>442,859</i>	<i>442,859</i>	<i>366,749</i>	<i>(76,110)</i>
Expenditures				
Current:				
Human Services				
Title III-B				
Personal Services	133,135	133,135	130,948	2,187
Materials and Supplies	6,578	6,578	5,738	840
Contractual Services	98,209	98,209	95,528	2,681
Capital Outlay	2,370	2,370	2,369	1
Total Title III-B	<u>240,292</u>	<u>240,292</u>	<u>234,583</u>	<u>5,709</u>
Title III-C				
Personal Services	123,855	123,855	120,802	3,053
Materials and Supplies	5,260	5,260	4,309	951
Contractual Services	29,066	29,066	28,748	318
Capital Outlay	130	130	130	0
Other	135	135	135	0
Total Title III-C	<u>158,446</u>	<u>158,446</u>	<u>154,124</u>	<u>4,322</u>
Donations				
Personal Services	2,200	2,200	1,871	329
Contractual Services	4,500	4,500	4,500	0
Capital Outlay	13,644	20,346	12,684	7,662
Other	26,672	36,972	29,346	7,626
Total Donations	<u>47,016</u>	<u>64,018</u>	<u>48,401</u>	<u>15,617</u>
Medsave				
Personal Services	4,026	4,026	3,986	40
Materials and Supplies	1,050	1,050	1,041	9
Contractual Services	145	145	70	75
Total Medsave	<u>5,221</u>	<u>5,221</u>	<u>5,097</u>	<u>124</u>
Home Energy Assistance				
Personal Services	4,486	4,486	3,171	1,315
Contractual Services	47,267	47,267	42,784	4,483
Other	2,075	2,075	571	1,504
Total Home Energy Assistance	<u>53,828</u>	<u>53,828</u>	<u>46,526</u>	<u>7,302</u>
Alcohol Dependency Network				
Personal Services	21,096	21,096	13,819	7,277
Materials and Supplies	1,013	1,013	773	240
Contractual Services	1,677	1,677	1,087	590
Total Alcohol Dependency Network	<u>\$23,786</u>	<u>\$23,786</u>	<u>\$15,679</u>	<u>\$8,107</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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Total Human Services	\$528,589	\$545,591	\$504,410	\$41,181
Employee Fringe Benefits				
Title III-B				
Fringe Benefits	11,120	11,120	10,881	239
PERS - County Share	18,460	18,460	17,744	716
Total Title III-B	29,580	29,580	28,625	955
Title III-C				
Fringe Benefits	6,410	6,410	5,988	422
PERS - County Share	16,865	16,865	16,368	497
Total Title III-C	23,275	23,275	22,356	919
Donations				
Fringe Benefits	364	364	343	21
PERS - County Share	300	300	254	46
Total Donations	664	664	597	67
Medsave				
Fringe Benefits	856	856	836	20
PERS - County Share	546	546	540	6
Total Medsave	1,402	1,402	1,376	26
Home Energy Assistance				
Fringe Benefits	87	87	61	26
PERS - County Share	607	607	429	178
Total Home Energy Assistance	694	694	490	204
Alcohol Dependency Network				
Fringe Benefits	3,625	3,625	2,395	1,230
PERS - County Share	2,859	2,859	1,872	987
Total Alcohol Dependency Network	6,484	6,484	4,267	2,217
Total Employee Fringe Benefits	62,099	62,099	57,711	4,388
<i>Total Expenditures</i>	<i>590,688</i>	<i>607,690</i>	<i>562,121</i>	<i>45,569</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(147,829)</i>	<i>(164,831)</i>	<i>(195,372)</i>	<i>(30,541)</i>
Other Financing Sources				
Transfers In	206,288	206,288	206,288	0
<i>Net Change in Fund Balance</i>	<i>58,459</i>	<i>41,457</i>	<i>10,916</i>	<i>(30,541)</i>
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>(7,431)</i>	<i>(7,431)</i>	<i>(7,431)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>22,319</i>	<i>22,319</i>	<i>22,319</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$73,347</i>	<i>\$56,345</i>	<i>\$25,804</i>	<i>(\$30,541)</i>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	<u>\$136,000</u>	<u>\$136,000</u>	<u>\$88,929</u>	<u>(\$47,071)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Project Impact				
Contractual Services	37,906	37,906	33,407	4,499
Capital Outlay	854	854	0	854
Other	<u>5,303</u>	<u>5,303</u>	<u>1,503</u>	<u>3,800</u>
<i>Total Expenditures</i>	<u>44,063</u>	<u>44,063</u>	<u>34,910</u>	<u>9,153</u>
<i>Net Change in Fund Balance</i>	<u>91,937</u>	<u>91,937</u>	<u>54,019</u>	<u>(37,918)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(127,991)</u>	<u>(127,991)</u>	<u>(127,991)</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>39,063</u>	<u>39,063</u>	<u>39,063</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,009</u>	<u>\$3,009</u>	<u>(\$34,909)</u>	<u>(\$37,918)</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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$1,202,639	\$1,202,639	\$1,559,751	\$357,112
Other	5,361	5,361	6,953	1,592
<i>Total Revenues</i>	<u>1,208,000</u>	<u>1,208,000</u>	<u>1,566,704</u>	<u>358,704</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Auditor - Real Estate Assessment				
Personal Services	210,455	480,000	408,968	71,032
Materials and Supplies	19,301	42,000	32,103	9,897
Contractual Services	65,967	132,928	101,596	31,332
Capital Outlay	46,132	74,505	50,000	24,505
Other	12,100	20,045	13,462	6,583
Total General Government - Legislative and Executive	<u>353,955</u>	<u>749,478</u>	<u>606,129</u>	<u>143,349</u>
Employee Fringe Benefits				
Auditor - Real Estate Assessment				
Fringe Benefits	49,210	113,770	65,783	47,987
PERS - County Share	28,115	65,000	54,696	10,304
Unemployment	4,598	10,630	9,574	1,056
Total Employee Fringe Benefits	<u>81,923</u>	<u>189,400</u>	<u>130,053</u>	<u>59,347</u>
Intergovernmental	<u>2,195,346</u>	<u>2,195,346</u>	<u>2,195,346</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,631,224</u>	<u>3,134,224</u>	<u>2,931,528</u>	<u>202,696</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,423,224)</u>	<u>(1,926,224)</u>	<u>(1,364,824)</u>	<u>561,400</u>
Other Financing Uses				
Transfers Out	<u>(304,654)</u>	<u>(304,654)</u>	<u>(304,654)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(1,727,878)</u>	<u>(2,230,878)</u>	<u>(1,669,478)</u>	<u>561,400</u>
<i>Fund Balance Beginning of Year</i>	<u>2,482,892</u>	<u>2,482,892</u>	<u>2,482,892</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>47,478</u>	<u>47,478</u>	<u>47,478</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$802,492</u></u>	<u><u>\$299,492</u></u>	<u><u>\$860,892</u></u>	<u><u>\$561,400</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$63,692	\$63,692	\$113,410	\$49,718
Interest	6,308	6,308	4,713	(1,595)
<i>Total Revenues</i>	70,000	70,000	118,123	48,123
Expenditures				
Current:				
Economic Development and Assistance				
Revolving Loan				
Other	203,737	215,737	31,912	183,825
<i>Excess of Revenues Over (Under) Expenditures</i>	(133,737)	(145,737)	86,211	231,948
<i>Fund Balance Beginning of Year</i>	164,623	164,623	164,623	0
<i>Prior Year Encumbrances Appropriated</i>	137	137	137	0
<i>Fund Balance End of Year</i>	<u>\$31,023</u>	<u>\$19,023</u>	<u>\$250,971</u>	<u>\$231,948</u>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Safe Communities Fund
 For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$194,949	\$194,949	\$98,935	(\$96,014)
Expenditures				
Current:				
Public Safety				
Safe Communities Program				
Personal Services	38,680	38,680	11,979	26,701
Contractual Services	124,474	124,474	71,169	53,305
Capital Outlay	9,080	9,080	3,600	5,480
Other	15,529	15,529	12,249	3,280
Total Public Safety	187,763	187,763	98,997	88,766
Employee Fringe Benefits				
Safe Communities Program				
Fringe Benefits	749	749	188	561
PERS - County Share	6,463	6,463	1,955	4,508
Total Employee Fringe Benefits	7,212	7,212	2,143	5,069
<i>Total Expenditures</i>	<i>194,975</i>	<i>194,975</i>	<i>101,140</i>	<i>93,835</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(26)</i>	<i>(26)</i>	<i>(2,205)</i>	<i>(2,179)</i>
Other Financing Sources (Uses)				
Transfers In	27	27	27	0
Transfers Out	(230)	(230)	(230)	0
<i>Total Other Financing Sources (Uses)</i>	<i>(203)</i>	<i>(203)</i>	<i>(203)</i>	<i>0</i>
<i>Net Change in Fund Balance</i>	<i>(229)</i>	<i>(229)</i>	<i>(2,408)</i>	<i>(2,179)</i>
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>(8,576)</i>	<i>(8,576)</i>	<i>(8,576)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>8,805</i>	<i>8,805</i>	<i>8,805</i>	<i>0</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$0</i>	<i>\$0</i>	<i>(\$2,179)</i>	<i>(\$2,179)</i>

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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$372,711	\$1,084,137	\$627,044	(\$457,093)
Donations	2,305	3,944	3,034	(910)
Other	53,474	91,487	70,374	(21,113)
<i>Total Revenues</i>	<i>428,490</i>	<i>1,179,568</i>	<i>700,452</i>	<i>(479,116)</i>
Expenditures				
Current:				
Human Services				
Shelter Care and Youth Services				
Personal Services	79,117	502,204	292,546	209,658
Materials and Supplies	22,558	32,851	14,857	17,994
Contractual Services	164,281	581,644	331,310	250,334
Capital Outlay	18,115	22,222	10,924	11,298
Other	15,172	19,848	6,753	13,095
Total Human Services	<i>299,243</i>	<i>1,158,769</i>	<i>656,390</i>	<i>502,379</i>
Employee Fringe Benefits				
Shelter Care and Youth Services				
Fringe Benefits	13,107	78,729	39,289	39,440
PERS - County Share	10,834	68,566	39,523	29,043
Total Employee Fringe Benefits	<i>23,941</i>	<i>147,295</i>	<i>78,812</i>	<i>68,483</i>
<i>Total Expenditures</i>	<i>323,184</i>	<i>1,306,064</i>	<i>735,202</i>	<i>570,862</i>
<i>Net Change in Fund Balance</i>	<i>105,306</i>	<i>(126,496)</i>	<i>(34,750)</i>	<i>91,746</i>
<i>Fund Balance Beginning of Year</i>	<i>953,460</i>	<i>953,460</i>	<i>953,460</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>57,308</i>	<i>57,308</i>	<i>57,308</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$1,116,074</u></i>	<i><u>\$884,272</u></i>	<i><u>\$976,018</u></i>	<i><u>\$91,746</u></i>

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Donations	\$50,000	\$105,000	\$104,821	(\$179)
Expenditures				
Current:				
Public Safety				
Sheriff Donations				
Other	63,380	148,180	147,460	720
<i>Net Change in Fund Balance</i>	(13,380)	(43,180)	(42,639)	541
<i>Fund Balance Beginning of Year</i>	44,725	44,725	44,725	0
<i>Prior Year Encumbrances Appropriated</i>	9,330	9,330	9,330	0
<i>Fund Balance End of Year</i>	\$40,675	\$10,875	\$11,416	\$541

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$352,366	\$352,366	\$352,366	\$0
Other	50	50	50	0
<i>Total Revenues</i>	<i>352,416</i>	<i>352,416</i>	<i>352,416</i>	<i>0</i>
Expenditures				
Current:				
Human Services				
Title VI - D				
Personal Services	350,710	350,710	343,098	7,612
Materials and Supplies	8,406	8,406	6,860	1,546
Contractual Services	28,743	28,743	18,717	10,026
Capital Outlay	14,606	14,606	14,055	551
Other	1,070	1,070	351	719
<i>Total Human Services</i>	<i>403,535</i>	<i>403,535</i>	<i>383,081</i>	<i>20,454</i>
Employee Fringe Benefits				
Title VI - D				
Fringe Benefits	70,410	70,410	63,602	6,808
PERS - County Share	47,525	47,525	46,409	1,116
Unemployment	3,000	3,000	2,273	727
<i>Total Employee Fringe Benefits</i>	<i>120,935</i>	<i>120,935</i>	<i>112,284</i>	<i>8,651</i>
<i>Total Expenditures</i>	<i>524,470</i>	<i>524,470</i>	<i>495,365</i>	<i>29,105</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(172,054)</i>	<i>(172,054)</i>	<i>(142,949)</i>	<i>29,105</i>
Other Financing Sources				
Transfers In	242,535	242,535	128,008	(114,527)
<i>Net Change in Fund Balance</i>	<i>70,481</i>	<i>70,481</i>	<i>(14,941)</i>	<i>(85,422)</i>
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>(64,952)</i>	<i>(64,952)</i>	<i>(64,952)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>6,150</i>	<i>6,150</i>	<i>6,150</i>	<i>0</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$11,679</i>	<i>\$11,679</i>	<i>(\$73,743)</i>	<i>(\$85,422)</i>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$457,560	\$457,560	\$400,840	(\$56,720)
Intergovernmental	706,861	706,861	619,238	(87,623)
Other	171,449	171,449	150,196	(21,253)
<i>Total Revenues</i>	<i>1,335,870</i>	<i>1,335,870</i>	<i>1,170,274</i>	<i>(165,596)</i>
Expenditures				
Current:				
Human Services				
Transportation				
Personal Services	589,373	589,373	589,044	329
Materials and Supplies	5,075	5,075	4,939	136
Contractual Services	535,520	539,092	513,515	25,577
Capital Outlay	190	190	190	0
Other	6,845	14,646	14,646	0
<i>Total Human Services</i>	<i>1,137,003</i>	<i>1,148,376</i>	<i>1,122,334</i>	<i>26,042</i>
Employee Fringe Benefits				
Transportation				
Fringe Benefits	59,977	59,977	57,840	2,137
PERS - County Share	79,902	79,902	79,815	87
<i>Total Employee Fringe Benefits</i>	<i>139,879</i>	<i>139,879</i>	<i>137,655</i>	<i>2,224</i>
<i>Total Expenditures</i>	<i>1,276,882</i>	<i>1,288,255</i>	<i>1,259,989</i>	<i>28,266</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>58,988</i>	<i>47,615</i>	<i>(89,715)</i>	<i>(137,330)</i>
Other Financing Sources				
Transfers In	34,420	34,420	34,420	0
<i>Net Change in Fund Balance</i>	<i>93,408</i>	<i>82,035</i>	<i>(55,295)</i>	<i>(137,330)</i>
<i>Fund Balance (Deficit) Beginning of Year</i>	<i>(87,184)</i>	<i>(87,184)</i>	<i>(87,184)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>31,437</i>	<i>31,437</i>	<i>31,437</i>	<i>0</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$37,661</i>	<i>\$26,288</i>	<i>(\$111,042)</i>	<i>(\$137,330)</i>

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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$150,000	\$150,000	\$150,000	\$0
Expenditures				
Current:				
Human Services				
Transportation Improvement				
Contractual Services	0	12,310	12,310	0
Capital Outlay	0	53,500	53,500	0
Other	1,250	1,550	1,550	0
<i>Total Expenditures</i>	1,250	67,360	67,360	0
<i>Net Change in Fund Balance</i>	148,750	82,640	82,640	0
<i>Fund Balance Beginning of Year</i>	204,241	204,241	204,241	0
<i>Fund Balance End of Year</i>	<u>\$352,991</u>	<u>\$286,881</u>	<u>\$286,881</u>	<u>\$0</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$93,733	\$93,733	\$58,117	(\$35,616)
Donations	100	100	0	(100)
<i>Total Revenues</i>	<i>93,833</i>	<i>93,833</i>	<i>58,117</i>	<i>(35,716)</i>
Expenditures				
Current:				
Human Services				
Victim Assistance Program				
Personal Services	64,778	64,778	32,671	32,107
Materials and Supplies	2,363	2,363	1,165	1,198
Contractual Services	9,532	9,532	4,027	5,505
Other	2,905	2,905	117	2,788
<i>Total Human Services</i>	<i>79,578</i>	<i>79,578</i>	<i>37,980</i>	<i>41,598</i>
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	11,741	11,741	6,444	5,297
PERS - County Share	8,784	8,784	4,427	4,357
<i>Total Employee Fringe Benefits</i>	<i>20,525</i>	<i>20,525</i>	<i>10,871</i>	<i>9,654</i>
<i>Total Expenditures</i>	<i>100,103</i>	<i>100,103</i>	<i>48,851</i>	<i>51,252</i>
<i>Net Change in Fund Balance</i>	<i>(6,270)</i>	<i>(6,270)</i>	<i>9,266</i>	<i>15,536</i>
<i>Fund Balance Beginning of Year</i>	<i>5,108</i>	<i>5,108</i>	<i>5,108</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,267</i>	<i>1,267</i>	<i>1,267</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$105</u></i>	<i><u>\$105</u></i>	<i><u>\$15,641</u></i>	<i><u>\$15,536</u></i>

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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$5,000	\$5,000	\$1,210	(\$3,790)
Expenditures				
Current:				
Human Services				
Webcheck Program				
Other	100	1,200	1,200	0
<i>Net Change in Fund Balance</i>	4,900	3,800	10	(3,790)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$4,900</u>	<u>\$3,800</u>	<u>\$10</u>	<u>(\$3,790)</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, 2002

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$2,341,660	\$2,341,660	\$940,237	(\$1,401,423)
Other	95,747	95,747	38,445	(57,302)
<i>Total Revenues</i>	<u>2,437,407</u>	<u>2,437,407</u>	<u>978,682</u>	<u>(1,458,725)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Workforce Development				
Personal Services	118,668	119,600	68,449	51,151
Materials and Supplies	4,209	4,227	3,268	959
Contractual Services	1,415,877	1,430,655	809,212	621,443
Capital Outlay	22,994	23,256	19,063	4,193
Other	86,073	87,569	8,880	78,689
<i>Total General Government - Legislative and Executive</i>	<u>1,647,821</u>	<u>1,665,307</u>	<u>908,872</u>	<u>756,435</u>
Employee Fringe Benefits				
Workforce Development				
Fringe Benefits	22,128	22,295	11,956	10,339
PERS - County Share	16,489	16,615	9,077	7,538
Unemployment	3,500	3,500	3,252	248
<i>Total Employee Fringe Benefits</i>	<u>42,117</u>	<u>42,410</u>	<u>24,285</u>	<u>18,125</u>
<i>Total Expenditures</i>	<u>1,689,938</u>	<u>1,707,717</u>	<u>933,157</u>	<u>774,560</u>
<i>Net Change in Fund Balance</i>	<u>747,469</u>	<u>729,690</u>	<u>45,525</u>	<u>(684,165)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(302,511)</u>	<u>(302,511)</u>	<u>(302,511)</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>161,895</u>	<u>161,895</u>	<u>161,895</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$606,853</u>	<u>\$589,074</u>	<u>(\$95,091)</u>	<u>(\$684,165)</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$1,889,392	\$1,889,392	\$2,164,040	\$274,648
Intergovernmental	72,794	72,794	83,275	10,481
Interest	1,219	1,219	1,395	176
Other	304,447	304,447	304,447	0
Total Revenues	2,267,852	2,267,852	2,553,157	285,305
Expenditures				
Current:				
General Government - Legislative and Executive	304,410	427,399	427,399	0
Debt Service:				
Principal Retirement	2,612,000	2,690,000	2,686,447	3,553
Interest and Fiscal Charges	952,477	864,488	862,951	1,537
Bond Issuance Cost	45,500	45,500	45,500	0
Total Expenditures	3,914,387	4,027,387	4,022,297	5,090
<i>Excess of Revenues Under Expenditures</i>	(1,646,535)	(1,759,535)	(1,469,140)	290,395
Other Financing Sources (Uses)				
Bonds Issued	34,387	34,387	4,975,000	4,940,613
Payment to Refunded Bond Escrow Agent	0	(3,710,000)	(3,710,000)	0
Transfers In	778,347	778,347	778,347	0
Total Other Financing Sources (Uses)	812,734	(2,897,266)	2,043,347	4,940,613
<i>Net Change in Fund Balance</i>	(833,801)	(4,656,801)	574,207	5,231,008
<i>Fund Balance Beginning of Year</i>	1,082,534	1,082,534	1,082,534	0
<i>Fund Balance (Deficit) End of Year</i>	\$248,733	(\$3,574,267)	\$1,656,741	\$5,231,008

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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Special Assessments	\$630,000	\$630,000	\$659,233	\$29,233
Expenditures				
Debt Service:				
Principal Retirement	400,000	400,000	395,162	4,838
Interest and Fiscal Charges	230,000	230,000	226,563	3,437
<i>Total Expenditures</i>	<i>630,000</i>	<i>630,000</i>	<i>621,725</i>	<i>8,275</i>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>0</i>	<i>37,508</i>	<i>37,508</i>
<i>Fund Balance Beginning of Year</i>	<i>774,514</i>	<i>774,514</i>	<i>774,514</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$774,514</u></i>	<i><u>\$774,514</u></i>	<i><u>\$812,022</u></i>	<i><u>\$37,508</u></i>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Debt Service Fund
For the Year Ended December 31, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$778,346	\$778,346	\$1,034,938	\$256,592
Special Assessments	12,177	12,177	16,191	4,014
Tap In Fees	4,082,357	4,082,357	5,428,162	1,345,805
Interest	323,255	323,255	429,820	106,565
Other	245,367	245,367	326,255	80,888
<i>Total Revenues</i>	<i>5,441,502</i>	<i>5,441,502</i>	<i>7,235,366</i>	<i>1,793,864</i>
Expenditures				
Current:				
General Government - Legislative and Executive	645,129	645,129	104,000	541,129
Debt Service:				
Principal Retirement	4,531,000	4,531,000	3,988,383	542,617
Interest and Fiscal Charges	3,201,000	3,332,000	2,663,634	668,366
<i>Total Expenditures</i>	<i>8,377,129</i>	<i>8,508,129</i>	<i>6,756,017</i>	<i>1,752,112</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,935,627)</i>	<i>(3,066,627)</i>	<i>479,349</i>	<i>3,545,976</i>
Other Financing Sources (Uses)				
Transfers In	1,729,000	1,729,000	1,795,000	66,000
Transfers Out	(898,521)	(898,521)	(300,785)	597,736
<i>Total Other Financing Sources (Uses)</i>	<i>830,479</i>	<i>830,479</i>	<i>1,494,215</i>	<i>663,736</i>
<i>Net Change in Fund Balance</i>	<i>(2,105,148)</i>	<i>(2,236,148)</i>	<i>1,973,564</i>	<i>4,209,712</i>
<i>Fund Balance Beginning of Year</i>	<i>11,436,460</i>	<i>11,436,460</i>	<i>11,436,460</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>45,129</i>	<i>45,129</i>	<i>45,129</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$9,376,441</u></i>	<i><u>\$9,245,441</u></i>	<i><u>\$13,455,153</u></i>	<i><u>\$4,209,712</u></i>

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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
	\$0	\$0	\$0	
Revenues				
	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Achievement Center Construction				
Contractual Services	132,601	132,601	130,501	2,100
Other	36,479	36,479	0	36,479
Total Expenditures	169,080	169,080	130,501	38,579
<i>Excess of Revenues Under Expenditures</i>	(169,080)	(169,080)	(130,501)	38,579
Other Financing Sources				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(69,080)	(69,080)	(30,501)	38,579
<i>Fund Balance Beginning of Year</i>	1,015,911	1,015,911	1,015,911	0
Prior Year Encumbrances Appropriated	1,232	1,232	1,232	0
<i>Fund Balance End of Year</i>	\$948,063	\$948,063	\$986,642	\$38,579

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, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Other	\$12,500	\$12,500	\$12,795	\$295
Expenditures				
Capital Outlay				
Community Center Parking				
Contractual Services	24,400	24,400	0	24,400
<i>Net Change in Fund Balance</i>	(11,900)	(11,900)	12,795	24,695
<i>Fund Balance Beginning of Year</i>	24,413	24,413	24,413	0
<i>Fund Balance End of Year</i>	<u>\$12,513</u>	<u>\$12,513</u>	<u>\$37,208</u>	<u>\$24,695</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$73,928	\$73,928	\$18,715	(\$55,213)
Other	8,572	8,572	2,170	(6,402)
<i>Total Revenues</i>	<u>82,500</u>	<u>82,500</u>	<u>20,885</u>	<u>(61,615)</u>
Expenditures				
Capital Outlay				
County Building Improvements	1,106,280	1,106,280	1,093,190	13,090
County Capital Improvements	454,929	554,929	487,542	67,387
Veteran's Building	53,373	53,373	50,377	2,996
<i>Total Expenditures</i>	<u>1,614,582</u>	<u>1,714,582</u>	<u>1,631,109</u>	<u>83,473</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,532,082)</u>	<u>(1,632,082)</u>	<u>(1,610,224)</u>	<u>21,858</u>
Other Financing Sources (Uses)				
Transfers In	325,000	425,000	425,000	0
Transfers Out	(31,819)	(31,819)	(31,819)	0
<i>Total Other Financing Sources (Uses)</i>	<u>293,181</u>	<u>393,181</u>	<u>393,181</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(1,238,901)</u>	<u>(1,238,901)</u>	<u>(1,217,043)</u>	<u>21,858</u>
<i>Fund Balance Beginning of Year</i>	<u>1,141,530</u>	<u>1,141,530</u>	<u>1,141,530</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>172,994</u>	<u>172,994</u>	<u>172,994</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$75,623</u>	<u>\$75,623</u>	<u>\$97,481</u>	<u>\$21,858</u>

Medina County, Ohio

*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fuel Project Fund
For the Year Ended December 31, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$0	\$1,675,000	\$852,447	(\$822,553)
Expenditures				
Capital Outlay				
Engineer Fuel Project				
Contractual Services	524,204	2,430,992	2,295,453	135,539
Other	25,803	69,015	54,409	14,606
Total Expenditures	550,007	2,500,007	2,349,862	150,145
<i>Excess of Revenues Under Expenditures</i>	(550,007)	(825,007)	(1,497,415)	(672,408)
Other Financing Sources				
Transfers In	25,000	300,000	300,000	0
<i>Net Change in Fund Balance</i>	(525,007)	(525,007)	(1,197,415)	(672,408)
<i>Fund Balance Beginning of Year</i>	531,924	531,924	531,924	0
Prior Year Encumbrances Appropriated	18,083	18,083	18,083	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$25,000</u>	<u>\$25,000</u>	<u>(\$647,408)</u>	<u>(\$672,408)</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$835,746	\$835,746	\$811,827	(\$23,919)
Expenditures				
Capital Outlay				
State Issue II				
Capital Outlay	0	0	811,827	(811,827)
<i>Net Change in Fund Balance</i>	835,746	835,746	0	(835,746)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$835,746</u>	<u>\$835,746</u>	<u>\$0</u>	<u>(\$835,746)</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, 2002*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$6,327,381	\$6,327,381	\$6,654,559	\$327,178
Interest	21,927	21,927	23,061	1,134
Other	692	692	728	36
<i>Total Revenues</i>	<u>6,350,000</u>	<u>6,350,000</u>	<u>6,678,348</u>	<u>328,348</u>
Expenses				
Personal Services	37,496	38,040	36,414	1,626
Contractual Services	640,698	650,000	599,294	50,706
Claims and Judgments	6,160,561	6,250,000	5,832,996	417,004
Other	49,285	50,000	42,431	7,569
<i>Total Expenses</i>	<u>6,888,040</u>	<u>6,988,040</u>	<u>6,511,135</u>	<u>476,905</u>
<i>Net Change in Fund Equity</i>	<u>(538,040)</u>	<u>(638,040)</u>	<u>167,213</u>	<u>805,253</u>
<i>Fund Equity Beginning of Year</i>	<u>789,512</u>	<u>789,512</u>	<u>789,512</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$251,472</u></u>	<u><u>\$151,472</u></u>	<u><u>\$956,725</u></u>	<u><u>\$805,253</u></u>

Statistical Section

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

Medina County, Ohio

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

Last Ten Years

REVENUES	2002	2001	2000	1999
Property and Other Taxes	\$21,305,683	\$19,273,148	\$16,001,882	\$15,859,094
Sales Taxes	8,137,853	7,701,566	7,564,324	7,191,887
Charges for Services	14,995,533	13,105,568	10,468,852	11,406,102
Licenses and Permits	22,257	19,813	5,985	22,983
Fines and Forfeitures	644,485	635,832	553,455	447,871
Intergovernmental	36,475,060	33,405,037	35,777,602	29,576,128
Special Assessments	747,186	863,719	1,232,520	998,835
Interest	1,771,579	3,803,932	5,437,039	3,284,978
Rentals	243,995	243,218	210,843	225,606
Donations	169,274	138,379	142,852	117,125
Other	2,599,737	2,223,679	1,909,850	1,370,786
TOTAL REVENUES	<u>\$87,112,642</u>	<u>\$81,413,891</u>	<u>\$79,305,204</u>	<u>\$70,501,395</u>

EXPENDITURES

Current:

General Government -				
Legislative and Executive	\$11,048,286	\$10,242,190	\$9,975,779	\$8,574,337
Judicial	7,642,905	8,029,105	6,960,094	6,941,495
Public Safety	16,349,189	15,413,705	13,936,694	12,206,605
Public Works	6,670,167	7,040,709	6,544,156	6,444,036
Health	20,182,926	18,064,712	16,018,161	15,413,734
Human Services	15,307,415	12,022,650	13,088,712	11,743,191
Conservation and Recreation	0	0	0	0
Economic Development and Assistance	308,100	353,055	311,796	433,753
Other	0	0	0	0
Capital Outlay	4,229,778	2,351,099	4,778,509	6,248,792
Intergovernmental (2)	3,012,765	883,747	944,670	2,846,202
Debt Service:				
Principal Retirement	2,097,953	2,057,110	1,964,112	1,902,171
Interest and Fiscal Charges	1,200,252	1,331,930	1,481,893	1,515,056
Bond Issuance Costs	45,500	0	0	0
TOTAL EXPENDITURES	<u>\$88,095,236</u>	<u>\$77,790,012</u>	<u>\$76,004,576</u>	<u>\$74,269,372</u>

(1) Modified Accrual Basis

(2) Prior to 1995, the Intergovernmental was reported as Conservation and Recreation.

Information for governmental activities will be provided when enough years are available for comparison.

Source: Medina County Auditor's Office.

Table 1

1998	1997	1996	1995	1994	1993
\$14,365,972	\$12,721,774	\$12,599,893	\$11,406,525	\$10,841,984	\$10,756,477
6,511,196	6,075,696	5,588,402	5,195,746	4,863,477	4,623,112
11,664,524	10,967,313	8,513,835	8,008,040	7,399,792	5,698,756
19,827	23,116	48,540	20,664	17,549	17,937
478,092	557,802	472,216	454,835	536,332	477,326
29,764,063	25,630,714	26,803,829	26,811,904	21,113,856	22,816,587
1,064,809	1,095,723	977,222	989,135	1,035,205	1,224,994
3,083,638	2,584,881	2,316,717	2,495,838	1,490,746	1,137,803
331,907	333,585	320,220	319,417	203,947	157,453
210,687	92,124	76,837	203,773	60,367	75,416
961,685	347,821	377,897	241,603	249,646	341,558
\$68,456,400	\$60,430,549	\$58,095,608	\$56,147,480	\$47,812,901	\$47,327,419

\$7,748,386	\$7,038,328	\$6,518,385	\$5,823,713	\$6,129,679	\$5,165,099
6,149,149	5,475,202	4,837,141	4,472,958	4,092,604	3,767,465
10,510,383	9,927,030	8,208,606	6,799,118	6,170,767	5,488,668
6,939,607	6,328,723	6,536,665	6,220,857	5,416,552	5,946,776
13,111,271	12,686,943	11,929,159	11,495,383	10,416,700	8,656,966
10,952,846	9,640,575	9,022,125	8,208,084	8,048,311	7,745,532
0	0	0	397,727	382,635	367,289
287,860	211,252	577,939	273,455	259,787	226,544
142,959	155,990	120,096	130,001	165,281	123,439
4,085,316	4,311,098	7,586,988	12,281,270	4,065,863	4,954,509
1,434,169	1,375,158	1,245,823	1,341,197	769,331	1,937,865
1,893,137	1,619,773	1,433,776	1,391,420	1,026,753	831,062
1,542,624	1,623,836	1,433,282	1,568,228	1,090,752	971,337
0	0	0	0	0	0
\$64,797,707	\$60,393,908	\$59,449,985	\$60,403,411	\$48,035,015	\$46,182,551

Medina County, Ohio

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

Last Ten Years

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Levy Collected	Delinquent Tax Collections
2002	\$19,858,328	\$19,060,641	95.98 %	\$575,358
2001	17,897,268	17,399,063	97.22	406,751
2000	13,855,193	13,531,524	97.66	474,963
1999	13,404,638	11,633,845	86.79	349,967
1998	12,827,927	12,519,734	97.60	366,638
1997	12,341,571	11,932,052	96.68	380,903
1996	11,904,207	11,528,522	96.84	354,939
1995	10,988,755	10,468,274	95.26	313,836
1994	10,256,316	9,976,398	97.27	273,421
1993	9,959,461	9,647,188	96.86	199,829

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

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

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

Source: Medina County Auditor's Office

Table 2

<i>Total Tax Collections</i>	<i>Percent of Total Collections to Current Tax Levy</i>	<i>Outstanding Delinquent Taxes (3)</i>	<i>Percent of Outstanding Delinquent Taxes to Current Tax Levy</i>	<i>Tangible Personal Property Tax Collected</i>
\$19,635,999	98.88 %	\$2,085,543	10.50 %	\$1,990,779
17,805,814	99.49	1,863,214	10.41	2,245,960
14,006,487	101.09	1,771,760	12.79	2,022,557
11,983,812	89.40	1,923,054	14.35	1,808,914
12,886,372	100.46	502,228	3.92	1,856,222
12,312,955	99.77	560,673	4.54	1,614,837
11,883,461	99.83	532,057	4.47	1,604,011
10,782,110	98.12	511,311	4.65	1,456,459
10,249,819	99.94	304,666	2.97	1,338,707
9,847,017	98.87	298,169	2.99	1,202,235

Medina County, Ohio

*Assessed and Estimated Actual Value
of Taxable Property*

Last Ten Years

Collection Year	REAL PROPERTY (1)		PERSONAL PROPERTY (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2002	\$3,243,237,250	\$9,266,392,143	\$428,171,523	\$1,498,108,884
2001	2,672,421,050	7,635,488,714	428,171,523	1,446,548,965
2000	2,556,755,760	7,305,016,457	440,975,150	1,357,106,240
1999	2,446,896,390	6,991,132,543	403,003,199	1,195,414,136
1998	2,273,208,140	6,494,880,400	400,143,757	1,151,769,868
1997	2,165,983,830	6,188,525,229	375,142,460	1,074,998,139
1996	2,164,580,650	6,184,516,143	367,160,800	1,030,036,900
1995	1,588,245,600	4,537,844,571	359,880,829	970,629,150
1994	1,487,001,370	4,248,575,343	342,615,025	901,565,934
1993	1,426,153,380	4,074,723,943	322,610,186	832,774,724

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

(2) Includes public utility personal property values.

Source: Medina County Auditor's Office

Table 3

TOTAL		
Assessed Value	Estimated Actual Value	Ratio of Assessed to Estimated Actual Value
\$3,671,408,773	\$10,764,501,027	34 %
3,100,592,573	9,082,037,679	34
2,997,730,910	8,662,122,697	35
2,849,899,589	8,186,546,679	35
2,673,351,897	7,646,650,268	35
2,541,126,290	7,263,523,368	35
2,531,741,450	7,214,553,043	35
1,948,126,429	5,508,473,721	35
1,829,616,395	5,150,141,277	36
1,748,763,566	4,907,498,667	36

Medina County, Ohio

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

Last Ten Years

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
County Units										
General Fund	\$2.29	\$2.28	\$2.38	\$2.35	\$2.37	\$2.37	\$2.35	\$2.36	\$2.35	\$2.31
Debt Service	0.35	0.39	0.30	0.35	0.36	0.36	0.40	0.40	0.58	0.59
Board of Mental Retardation	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
Anti-Drug Commission	0.40	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Townships										
Brunswick Hills	12.60	12.60	12.60	7.60	7.60	7.60	7.60	7.60	7.10	7.10
Chatham	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Granger	4.10	4.10	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Guilford	7.65	7.65	7.65	7.65	7.65	7.65	7.40	7.40	7.40	7.40
Guilford/Rittman	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Guilford/Seville	4.75	4.75	4.75	4.75	4.75	4.75	4.50	4.50	4.50	4.50
Harrisville	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Harrisville/Lodi	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Hinckley	13.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Homer	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	3.90	3.90
Lafayette	9.75	8.75	9.75	9.75	10.00	10.00	10.50	11.50	10.50	10.50
Lafayette/Chippewa-on-the-Lake	3.15	4.15	5.15	5.15	5.40	5.40	5.90	5.40	5.40	1.90
Lafayette/Briarwood Beach Village	0.00	0.00	0.00	0.00	5.40	5.40	5.90	5.40	5.40	1.90
Litchfield	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Liverpool	5.45	6.20	6.20	5.45	5.45	5.45	6.20	6.20	6.20	5.70
Medina	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Montville	9.95	9.95	10.95	10.95	10.95	10.95	9.45	10.45	10.45	9.15
Sharon	7.40	7.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Spencer	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Spencer/Spencer Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Wadsworth	3.40	3.40	3.40	4.40	3.80	3.80	3.40	3.40	3.40	3.40
Westfield	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Westfield/Gloria Glens Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Westfield/Westfield Center Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
York	6.20	7.70	7.70	7.70	9.20	9.20	6.20	6.20	6.20	6.20
School Districts										
Black River Local School District	56.83	60.83	60.83	60.83	60.83	60.83	53.25	62.20	54.45	54.45
Brunswick City School District	61.92	63.24	63.24	63.77	64.52	64.52	65.67	65.67	61.30	61.65
Buckeye LSD	60.70	60.70	56.34	56.34	56.34	56.34	56.38	53.58	44.80	44.80
Cloverleaf LSD	55.80	55.80	55.80	55.80	55.80	55.80	55.80	49.40	49.40	49.40
Highland LSD	71.32	66.58	65.38	64.18	58.68	58.68	59.28	59.28	58.24	57.54
Medina CSD	84.08	85.29	85.29	78.92	78.92	78.92	80.02	80.02	70.80	70.50
Wadsworth CSD	66.35	66.63	65.75	65.50	64.00	64.00	61.50	61.50	61.50	61.50

(continued)

Medina County, Ohio

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

Last Ten Years

Table 4

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
Out-of-County School Districts										
North Central LSD	\$31.20	\$31.60	\$32.00	\$34.80	\$35.10	\$35.10	\$35.10	\$36.50	\$37.00	\$37.20
Rittman Exempted Village SD	54.80	54.80	54.80	54.80	54.80	54.80	54.80	54.80	46.20	46.20
Joint Vocational School										
Medina	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Wayne	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Cities										
Brunswick	3.35	3.50	3.55	3.65	3.87	3.87	4.27	8.27	9.02	9.22
Medina	5.70	5.80	6.00	6.00	6.10	6.10	6.30	6.40	5.63	6.73
Wadsworth	5.80	5.80	5.80	5.80	5.80	5.80	4.10	4.10	4.20	4.20
Rittman	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Villages										
Briarwood Beach	0.00	0.00	0.00	0.00	2.60	2.60	2.60	2.60	3.60	5.60
Chippewa-on-the-Lake	8.60	8.60	8.60	8.60	2.60	2.60	19.60	19.60	19.60	13.60
Gloria Glens	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
Lodi	11.70	11.70	11.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
Seville	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Spencer	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Westfield Center	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Creston Village	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	0.00	0.00
Special Districts										
General Health District	1.00	1.00	1.00	0.70	0.70	0.70	0.70	0.70	0.70	0.70
County Library	1.25	1.25	1.50	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Park District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Ella Everhard Library	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75

Source: Medina County Auditor's Office

Medina County, Ohio

Special Assessment Collections

Last Ten Years

Year	Current Assessments Due	Delinquent Assessments Due (1)	Total Assessments Due	Current Assessments Collected
2002	\$936,640	\$192,854	\$1,129,494	\$647,799
2001	1,482,369	83,393	1,565,762	1,455,090
2000	1,186,753	134,473	1,321,226	1,144,383
1999	949,054	134,472	1,083,526	915,106
1998	1,017,819	235,755	1,253,574	1,020,628
1997	975,323	86,721	1,062,044	940,189
1996	967,585	96,358	1,063,943	921,628
1995	975,968	109,525	1,085,493	924,790
1994	1,003,809	146,419	1,150,228	971,482
1993	1,201,978	159,634	1,361,612	1,182,630

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

Source: Medina County Auditor's Office

Table 5

Delinquent Assessments Collected	Total Assessments Collected (3)	Ratio of Total Assessments Collected to Total Assessments Due	Outstanding Delinquent Assessments (2)
\$99,387	\$747,186	66 %	\$382,308
29,673	1,484,763	95	80,999
88,137	1,232,520	93	88,706
83,558	998,664	92	84,862
44,181	1,064,809	85	188,765
28,337	968,526	91	93,518
55,594	977,222	92	86,721
64,345	989,135	91	96,358
63,723	1,035,205	90	115,023
42,364	1,224,994	90	136,618

Medina County, Ohio

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

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available (3)</u>
2002	160,453	\$3,671,408,773	\$15,357,613	\$1,647,771
2001	155,780	3,100,592,573	15,692,325	1,082,534
2000	151,095	2,997,730,910	17,280,759	790,825
1999	155,190	2,849,899,589	17,377,971	1,158,322
1998	161,170	2,673,351,897	15,163,297	270,027
1997	147,552	2,541,126,290	16,448,621	34,556
1996	143,580	2,531,741,450	13,638,944	229,384
1995	139,520	1,948,126,429	12,017,267	110,987
1994	133,052	1,829,616,395	12,120,069	89,634
1993	130,700	1,748,763,566	6,160,417	497,173

(1) Information obtained from County Economic Development Corporation.

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

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

Source: Medina County Auditor's Office

Table 6

Debt Payable From Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
\$597,613	\$13,112,229	0.36 %	\$81.72
657,325	13,952,466	0.45	89.57
740,759	15,749,175	0.53	104.23
835,471	15,384,178	0.54	99.13
918,297	13,974,973	0.52	86.71
1,001,121	15,412,944	0.61	104.46
1,083,944	12,325,616	0.49	85.84
1,179,767	10,726,513	0.55	76.88
517,569	11,512,866	0.63	86.53
572,917	5,090,327	0.29	38.95

Medina County, Ohio

Computation of Legal Debt Margin

December 31, 2002

Table 7

	Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 2002	\$3,671,408,773	\$3,671,408,773
Debt Limitation	90,285,219 (1)	36,714,088 (2)
Total Outstanding Debt		
General Obligation Bonds	15,357,613	15,357,613
Special Assessment Debt	2,242,180	2,242,180
OWDA Loans	<u>98,882,529</u>	<u>98,882,529</u>
<i>Total Outstanding Debt</i>	<u>116,482,322</u>	<u>116,482,322</u>
Exemptions		
Jail Construction Bonds	3,850,000	3,850,000
Special Assessment Debt	2,242,180	2,242,180
OWDA Loans - Enterprise Fund Revenue	95,555,091	95,555,091
OWDA Loans - Special Assessment Revenue	3,078,086	3,078,086
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds (3)	<u>1,647,771</u>	<u>1,647,771</u>
<i>Total Exemptions</i>	<u>106,373,128</u>	<u>106,373,128</u>
<i>Net Debt</i>	<u>10,109,194</u>	<u>10,109,194</u>
<i>Total Legal Debt Margin</i> (Debt Limitation minus Net Debt)	<u><u>\$80,176,025</u></u>	<u><u>\$26,604,894</u></u>

(1) The total debt limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>84,285,219</u>

\$90,285,219

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

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

Source: Medina County Auditor's Office

Medina County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 2002

Table 8

Political Subdivision	Net General Obligation Bonded Debt (1)	Percentage Applicable To County (2)	Amount Applicable To Medina County
<u>Direct:</u>			
<i>Medina County</i>	<u>\$14,760,000</u>	<u>100 %</u>	<u>\$14,760,000</u>
<u>Overlapping:</u>			
<i>All Cities Wholly Within County</i>	10,980,629	100	10,980,629
<i>City of Rittman</i>	2,168,799	2	43,376
<i>All School Districts Wholly Within County</i>	173,698,875	100	173,698,875
<i>Black River Local School District</i>	6,458,403	44	2,841,697
<i>Highland Local School District</i>	<u>39,860,000</u>	<u>99</u>	<u>39,461,400</u>
<i>Total Overlapping</i>	<u>233,166,706</u>		<u>227,025,977</u>
<i>Total Applicable to Medina County</i>	<u><u>\$247,926,706</u></u>		<u><u>\$241,785,977</u></u>

- (1) Debt outstanding for the School Districts is shown as of June 30, 2002 because Ohio School Districts have a July 1 to June 30 fiscal year.
- (2) Percentages determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.

Source: Medina County Auditor's Office

Medina County, Ohio

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

Last Ten Years

Table 9

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service (1)</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to Governmental Expenditures</u>
2002	\$1,565,000	\$836,881	\$2,401,881	\$88,095,236	2.73 %
2001	1,505,000	940,181	2,445,181	77,790,012	3.14
2000	1,352,500	1,040,181	2,392,681	76,004,576	3.15
1999	1,202,500	963,640	2,166,140	74,269,372	2.92
1998	1,202,500	932,357	2,134,857	64,797,707	3.29
1997	857,500	883,126	1,740,626	60,393,908	2.88
1996	782,500	741,111	1,523,611	59,449,985	2.56
1995	765,000	814,597	1,579,597	60,403,411	2.62
1994	485,000	452,609	937,609	48,035,015	1.95
1993	485,000	493,378	978,378	46,182,551	2.12

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

Source: Medina County Auditor's Office

Medina County, Ohio

Revenue Bond Coverage (1)

Last Ten Years

Table 10

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2002	\$9,701,432	\$8,935,161	\$766,271	\$2,264,538	\$906,917	\$3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25
1998	9,381,802	8,100,854	1,280,948	1,863,406	1,351,150	3,214,556	0.40
1997	9,231,302	6,979,932	2,251,370	1,810,623	1,482,004	3,292,627	0.68
1996	8,537,168	7,274,363	1,262,805	1,486,864	1,311,362	2,798,226	0.45
1995	7,540,111	6,176,406	1,363,705	1,177,725	1,150,201	2,327,926	0.59
1994	7,858,694	6,634,314	1,224,380	1,118,006	1,224,990	2,342,996	0.52
1993	6,911,472	5,740,228	1,171,244	1,051,029	1,306,520	2,357,549	0.50

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
2002	\$6,270,884	\$2,949,283	\$3,321,601	\$1,118,280	\$1,186,903	\$2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13
1998	3,332,689	2,357,119	975,570	616,821	900,966	1,517,787	0.64
1997	3,238,890	2,494,351	744,539	578,184	853,848	1,432,032	0.52
1996	2,673,348	1,788,163	885,185	501,730	709,447	1,211,177	0.73
1995	2,470,215	1,883,269	586,946	355,680	396,334	752,014	0.78
1994	2,353,190	1,635,336	717,854	293,924	404,003	697,927	1.03
1993	2,222,871	1,267,721	955,150	275,529	400,844	676,373	1.41

SOLID WASTE MANAGEMENT (4)

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

(1) Includes OWDA Loans

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

(3) Operating expenses are exclusive of depreciation

(4) Prior to 1994, the Solid Waste Enterprise fund did not have any revenue bonds.

Medina County, Ohio

Demographic Statistics

December 31, 2002

Table 11

Population

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

Age Distribution, 1990 and 2000 Census

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

Income and Education Statistics (2000)

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

Housing Statistics (2000)

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

Population by Race 2000 Census

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

* Indian includes American Indian, Eskimo and Aleut.

** Asian includes Asian and Pacific Islanders.

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

Medina County, Ohio

Employment Statistics

December 31, 2002

Table 12

Civilian Labor Force (2002)

Total Civilian Labor Force	80,400
Total Employed	76,400
Total Unemployed	4,000
Unemployment Rate	5.00 %

Employment by Sector, 2002

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

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

Annual Average Unemployment Rates

1993	5.7 %
1994	5.0
1995	4.7
1996	4.5
1997	3.8
1998	4.6
1999	3.8
2000	3.4
2001	4.4
2002	5.0

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

Medina County, Ohio

Construction, Bank Deposits and Property Value

Last Ten Years

Table 13

Year	New Construction				Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (1)	Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
2002	\$92,819,470	\$12,651,570	\$105,471,040	\$230,397,000	\$2,704,578,140	\$538,659,110	\$303,675,710
2001	95,232,530	13,376,860	108,609,390	191,217,000	2,261,163,190	409,644,290	209,157,410
2000	78,174,450	17,798,440	95,972,890	151,846,000	2,178,370,050	386,436,370	223,368,320
1999	81,419,770	20,916,230	102,336,000	159,232,558	2,080,794,010	364,087,890	202,030,260
1998	64,566,200	13,522,480	78,088,680	618,560,551 (5)	1,920,857,910	350,295,580	201,014,200
1997	72,113,250	17,499,180	89,612,430	97,862,101 (4)	1,829,735,220	333,980,520	183,003,940
1996	57,329,660	18,485,380	75,815,040	873,151,487 (3)	1,828,152,890	334,845,430	170,537,470
1995	53,077,580	8,683,710	61,761,290	811,794,038	1,344,112,490	244,123,110	155,988,140
1994	43,634,390	8,588,100	52,222,490	726,886,234	1,247,710,450	235,539,650	148,005,060
1993	43,396,420	8,732,410	52,128,830	801,579,645	1,194,206,420	227,836,490	144,467,720

(1) Data includes commercial banks, savings and loans, and federal credit unions.

(2) Does not include Mineral Lands and Rights.

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

(4) Decrease from prior years is due to changes in banking headquarters.

(5) Increase from prior years is due to changes in banking headquarters

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

Medina County, Ohio

Ten Largest Taxpayers

December 31, 2002

Table 14

Taxpayer	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Edison Company	Electric Utility	\$0	\$32,141,250	\$32,141,250	0.88 %
Verison North, Inc.	Telephone Utility	0	25,879,220	25,879,220	0.70
American Transmission Systems	Business	0	24,148,670	24,148,670	0.66
Shiloh Corporation	Business	0	16,041,830	16,041,830	0.44
Ohio Farmers Insurance (1) (Westfield Companies)	Business	11,714,610	0	11,714,610	0.32
Discount Drug Mart	Business	0	9,776,010	9,776,010	0.27
Columbia Gas Trans Corporation	Natural Gas Utility	0	8,409,160	8,409,160	0.23
Lodi Outlets LLC	Business	7,768,290	0	7,768,290	0.21
Owens Corning	Business	0	6,556,990	6,556,990	0.18
Plastipak Packaging Company	Business	0	6,181,650	6,181,650	0.17
TOTALS		\$19,482,900	\$129,134,780	\$148,617,680	4.05 %

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

Source: Medina County Auditor's Office

Medina County, Ohio

Ten Largest Employers

December 31, 2002

Table 15

Employer	Nature of Business	Number of Employees
Discount Drug Mart	Warehousing/Retail Sales	2,600
MTD Products	Manufacturer	2,190
Medina County	Government	1,525
Plastik Pak	Manufacturer	1,467
Westfield Companies	Insurance	1,292
Medina General Hospital	Health Care	920
Brunswick City Schools	Education	850
Schneider National	Trucking Terminal	800
Medina City School District	Education	780
Friction Products/hawk	Manufacturer	557

Source: Medina County Economic Development Corporation

Medina County, Ohio

Miscellaneous Statistics

December 31, 2002

Table 16

Date of Incorporation	1818
370th most populous County in the United States	3,141 counties in U.S.
19th most populous County in the State	88 counties in the Ohio
County Seat	City of Medina
Area - Square Miles	425
Number of Political Subdivisions Located in the County	
Municipalities and Villages	9
Townships	17
School Districts	9
Total Number of County Employees	1,525
Number of Interstate Highways (I-71, I-76, and I-271)	3
Number of Miles, County highway system	334
Number of Licensed Drivers	113,278
Voter Statistics, Election of November, 2001	
Number of Registered Voters	97,494
Number of Voters, Last General Election	48,488
Percentage of Registered Voters Voting	49.73%
Agricultural Statistics, 2000	
Number of Farms	1,050
Average Size, in Acres	108
Average Cash Receipts per Farm	\$42,058

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



**Auditor of State
Betty Montgomery**

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MEDINA COUNTY FINANCIAL CONDITION

MEDINA COUNTY

CLERK'S CERTIFICATION

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

A handwritten signature in cursive script that reads "Susan Babbitt".

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 18, 2003**