



**Auditor of State  
Betty Montgomery**



**MEDINA COUNTY**  
**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	1
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	3
Federal Awards Receipts and Expenditures Schedule.....	5
Notes to the Federal Awards Receipts and Expenditures Schedule .....	7
Schedule of Findings.....	9

**This page intentionally left blank.**



**Auditor of State  
Betty Montgomery**

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

Medina County  
144 North Broadway Street  
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 19, 2006, wherein we noted the County restated the net assets in its Water District Fund/business type activities. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 19, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 19, 2006, we reported other matters related to noncompliance we deemed immaterial.

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

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

**Betty Montgomery**  
Auditor of State

June 19, 2006



## **Auditor of State Betty Montgomery**

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

Medina County  
144 North Broadway  
Medina, Ohio 44256

To the Board of County Commissioners:

#### **Compliance**

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Medina County, Ohio, complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005.

#### **Internal Control Over Compliance**

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

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

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, as of and for the year ended December 31, 2005, and have issued our report thereon dated June 19, 2006, wherein we noted the County restated the net assets in its Water District Fund/business type activities. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Betty Montgomery**  
Auditor of State

June 19, 2006



**MEDINA COUNTY**  
**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<b><u>ELECTION ASSISTANCE COMMISSION</u></b>						
<i>Passed through the Ohio Secretary of State:</i>						
Help America Vote Act Requirements Payments	E05-0636-52	90.401	\$1,630,540		\$1,630,540	
Election Reform Payments	04-SOS-HAVA-52	39.011	<u>32,416</u>		<u>98,445</u>	
<b>Total Election Assistance Commission</b>			1,662,956		1,728,985	
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/State's Program	B-W-03-048-1 B-F-04-048-1 B-N-04-048-1 B-F-03-048-1	14.228	31,000 168,430 <u>13,290</u> <u>212,720</u>		7,315 182,350 11,375 <u>4,315</u> <u>205,355</u>	
Total Community Development Block Grants/ State's Program			212,720		205,355	
<b>Total U.S. Department of Housing and Urban Development</b>			212,720		205,355	
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>						
<i>Passed through the Ohio Department of Youth Services:</i>						
Juvenile Justice and Delinquency Prevention-Allocation to States	2005-JJ-DA1-0100	16.540	10,000		6,667	
<i>Passed through the Ohio Office of Attorney General:</i>						
Crime Victim Assistance	2003VAGENE014 2004VAGENE014 2005VAGENE014 2006VAGENE014	16.575	3,068 34,504 <u>13,455</u> <u>51,027</u>		3,063 982 35,008 <u>6,710</u> <u>45,763</u>	
Total Crime Victim Assistance			51,027		45,763	
<i>Passed through the Ohio Office of Criminal Justice Services:</i>						
Byrne Formula Grant Program - Visitation & Safe Exchange	2003-DG-D02-7146 2004-DG-D02-7146	16.579	6,525		3,216 13,169	
Byrne Formula Grant Program - PSN Ride Along	2004-PS-PSN-334		26,499		6,236	
Byrne Formula Grant Program - Drug Task Force Expansion	2003-DG-A01-7088 2004-DG-A01-7088		3,340 <u>64,758</u> <u>101,122</u>		113 <u>60,538</u> <u>83,272</u>	
Total Byrne Formula Grant Program			101,122		83,272	
Local Law Enforcement Block Grants Program	2004-LE-LEB-3165	16.592	9,903		9,903	
<b>Total U.S. Department of Justice</b>			172,052		145,605	
<b><u>U.S. DEPARTMENT OF LABOR</u></b>						
<i>Passed through WIA Area 2:</i>						
Workforce Investment Act Cluster: Workforce Investment Act (WIA)						
WIA - Adult	Not Available	17.258	302,772		215,996	
WIA - Adult Administration			<u>25,808</u>		<u>24,900</u>	
Total WIA - Adult			328,580		240,896	
WIA - Youth	Not Available	17.259	228,118		206,200	
WIA - Youth Administration			<u>76,072</u>		<u>75,638</u>	
Total WIA -Youth			304,190		281,838	
WIA - Dislocated Workers	Not Available	17.260	252,742		221,211	
WIA - Dislocated Workers Administration			<u>25,530</u>		<u>24,629</u>	
Total WIA -Dislocated Workers			278,272		245,840	
Total Workforce Investment Act Cluster			911,042		768,574	
<i>Direct Program:</i>						
Employment & Training Administration Pilots, Demonstrations and Research Projects	Not Applicable	17.261	172,301		172,301	
<b>Total U.S. Department of Labor</b>			1,083,343		940,875	
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Passed through the Ohio Department of Education:</i>						
Child Nutrition Cluster:						
Food Donation	066134 05-PU00	10.550		\$20,845		\$20,094
Food Stamps	Not Available	10.551			1,097	
National School Lunch Program	066134	10.555	18,648		19,424	
School Breakfast Program	Not Available	10.553	<u>10,710</u>		<u>11,340</u>	
Total U.S. Department of Agriculture - Child Nutrition Cluster			29,358	20,845	31,861	20,094
<i>Passed through Ohio Department of Aging:</i>						
Nutrition Services Incentive Program	Not Available	93.053		32,727		32,727
<b>Total U.S. Department of Agriculture</b>			29,358	53,572	31,861	52,821

**MEDINA COUNTY**  
**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>						
<i>Passed through the Ohio Department of Public Safety:</i>						
State and Community Highway Safety	52156COM	20.600	56,913		54,751	
<i>Passed through Ohio Department of Transportation</i>						
Formula Grants for Other Than Urbanized Areas	RPT-4052-023-041 RPT-052-023-042 RPT-4052-024-051 RPT-052-024-052	20.509	403,806 101,026 18,678 242,517		332,260 101,026	
Total Formula Grants for Other Than Urbanized Areas			766,027		433,286	
<b>Total U.S. Department of Transportation</b>			822,940		488,037	
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Preschool Grants	066134 PG-S105P 066134 PG-S106P	84.173	37,315 3,925		41,265 3,925	
Total Special Education - Preschool Grants			41,240		45,190	
Special Education - Grants to States	066134 6B-SF-05P 066134 6B-SF-06P	84.027	54,819 6,184		60,910 6,184	
Total Special Education - Grants to States			61,003		67,094	
Total Special Education Cluster			102,243		112,284	
State Grants for Innovative Programs	066134 C2-S1-05P 066134 C2-S1-06P	84.298	277 38		308	
Total State Grants for Innovative Programs			315		308	
<i>Passed through the Ohio Department of Health</i>						
Special Education Grants for Infants and Families with Disabilities	52-1-002-1-EG-05 52-1-002-1-EG-06	84.181	42,742 46,372		34,180 32,921	
Total Special Education Grants for Infants and Families with Disabilities			89,114		67,101	
<b>Total U.S. Department of Education</b>			191,672		179,693	
<b>OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION &amp; REHAB SERVICES</b>						
<i>Passed through the Rehabilitation Services Commission</i>						
Rehabilitation Services-Vocational Rehabilitation Grants to States	Not Available	84.126	17,725		17,725	
<b>Total Office of Assistant Secretary for Special Education &amp; Rehab Services</b>			17,725		17,725	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<i>Passed through the Ohio Department of Aging</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	75,910		79,095	
Special Programs for the Aging - Title III, Part C - Nutrition Services	Not Available	93.045	117,913	95,628	117,649	95,628
Total Aging Cluster			193,823	95,628	196,744	95,628
National Family Caregiver Support	Not Available	93.052	2,977		3,114	
<i>Passed through Ohio Department of Job and Family Services:</i>						
Job Opportunities for Low Income Individuals	Not Available	93.593	104,597		108,919	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	37,189		62,840	
Social Services Block Grant	Not Available	93.667	73,803		65,056	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	105,582		158,156	
Total Social Services Block Grant			179,385		223,212	
State Children's Insurance Program	Not Available	93.767	4,873		4,873	
Medical Assistance Program-CAFS	Not Available	93.778	3,969,763		3,969,763	
Medical Assistance Program-TCM	Not Available	93.778	812,772		812,772	
Medical Assistance Program-Waiver Income	Not Available	93.778	172,130		172,130	
Medical Assistance Program-Waiver Administrative Claiming	Not Available	93.778	7,883		7,883	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	1,155,534		1,115,498	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	88,348		90,182	
Total Medical Assistance Program			6,206,430		6,168,228	
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	487,310		490,583	
<b>Total U.S. Department of Health and Human Services</b>			7,216,584	95,628	7,258,513	95,628
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>						
<i>Passed through the Ohio Department of Public Safety:</i>						
Disaster Grants - Public Assistance Grants-County Engineer	1580-DR-103UCLH7	97.036	22,264		22,264	
<b>Total U.S. Department of Homeland Security</b>			22,264		22,264	
<b>Totals</b>			<b>\$11,431,614</b>	<b>\$149,200</b>	<b>\$11,018,913</b>	<b>\$148,449</b>

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

## MEDINA COUNTY

### NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FISCAL YEAR ENDED DECEMBER 31, 2005

#### **NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except receipts and expenditures of assistance passed through the Workforce Investment Act (WIA) Area 2 which are presented on an accrual basis.

#### **NOTE B - SUBRECIPIENTS**

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

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

#### **NOTE C - CHILD NUTRITION CLUSTER**

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

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture; however the County has elected to track these contributions which are reported on the Schedule at the fair market value of the commodities received and consumed.

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

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

These loans are collateralized by mortgages on the property and by other guarantees. At December 31, 2005, the gross amount of loans outstanding under this program was \$86,661. There are no delinquent amounts due.

#### **NOTE E - MATCHING REQUIREMENTS**

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

**This page intentionally left blank.**

**MEDINA COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2005**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Formula Grants for Other Than Urbanized Areas, CFDA 20.509 Block Grants for Prevention and Treatment of Substance Abuse, CFDA 93.959 Help America Vote Act Requirements Payments, CFDA 90.401 Medical Assistance Program, CFDA 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$335,021 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

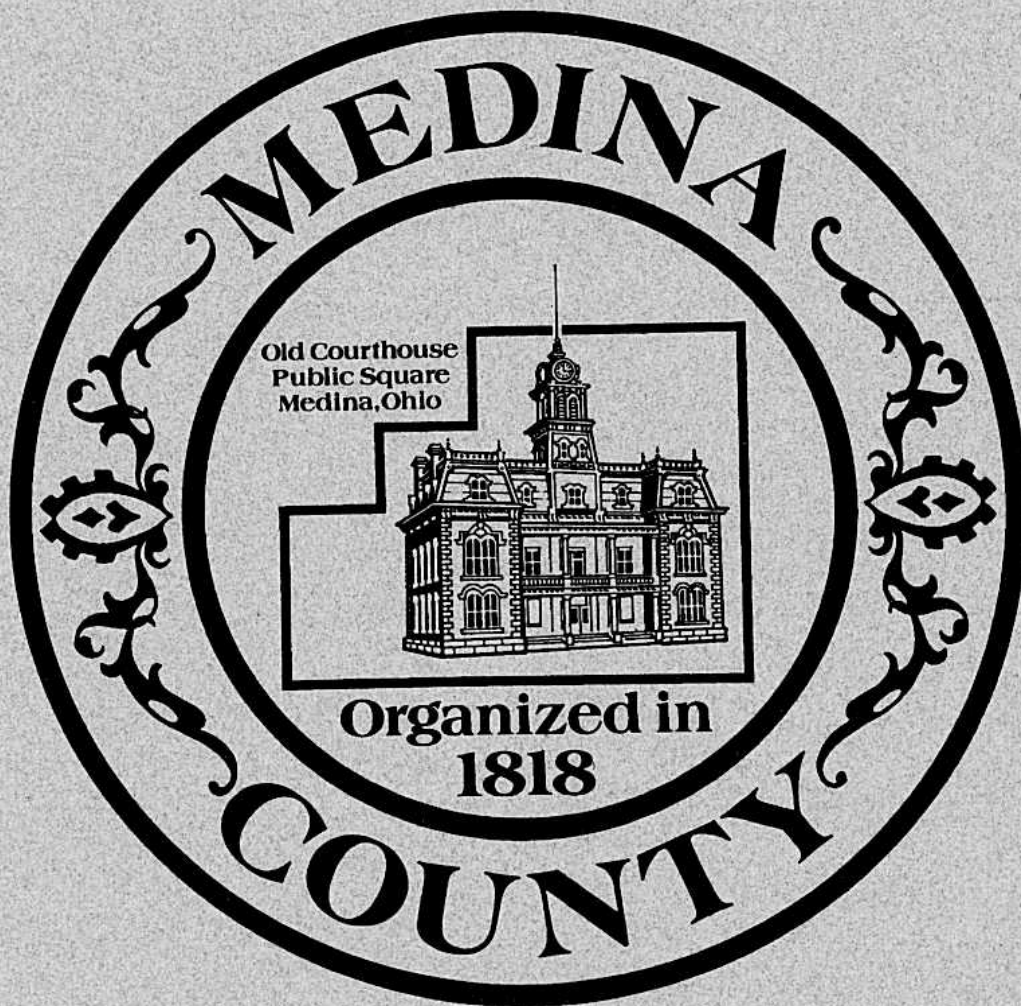
None

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

None



# *Medina County, Ohio*



## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2005





## **Introductory Section**



# **Medina County, Ohio**

## **Comprehensive Annual Financial Report**

*For the Year Ended December 31, 2005*

Michael E. Kovack  
Medina County Auditor

Prepared by The Medina County Auditor's Office:

Anna Wagar  
Director of Financial Reporting

**This page intentionally left blank.**

**Medina County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2005*  
*Table of Contents*

	<u>Page</u>
<b>I. Introductory Section</b>	
Table of Contents .....	i
Transmittal Letter .....	v
Elected Officials.....	xii
Organizational Chart .....	xiii
GFOA Certificate of Achievement .....	xiv
 <b>II. Financial Section</b>	
Independent Accountants' Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets .....	13
Statement of Activities .....	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds .....	16
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities .....	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	19
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual:	
General Fund .....	20
Achievement Center Fund.....	21
ADAMH Board Fund.....	22
Statement of Fund Net Assets - Proprietary Funds .....	23
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Funds .....	24
Statement of Cash Flows - Proprietary Funds .....	25

Statement of Fiduciary Assets and Liabilities - Agency Funds.....	27
Notes to the Basic Financial Statements .....	28
Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions.....	68
Combining Balance Sheet - Nonmajor Governmental Funds .....	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds .....	73
Combining Balance Sheet - Nonmajor Special Revenue Funds .....	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	80
Combining Balance Sheet - Nonmajor Debt Service Funds .....	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds .....	87
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	89
Combining Statements - Fiduciary Funds:	
Fund Descriptions.....	90
Combining Statement of Assets and Liabilities - Agency Funds.....	92
Combining Statement of Changes in Assets and Liabilities - Agency Funds .....	96
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity - Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	101
Achievement Center Fund .....	109
ADAMH Board Fund .....	110
Medina County Sewer District Fund .....	111
Medina County Water District Fund.....	112
Solid Waste Management Fund .....	113
Nonmajor Funds:	
Auto and Gas Tax Fund .....	114
Bullet Proof Vest Fund .....	116
Child Support Enforcement Fund .....	117
Children's Services Fund.....	118
Community Development Block Grant Fund .....	119

Community Safety Awareness Fund .....	120
Computer Fund .....	121
County Home Fund.....	122
Courthouse Security Fund .....	123
Crippled Children Fund .....	124
Ditch Maintenance Fund.....	125
Dog and Kennel Fund.....	126
DRETAC Fund .....	127
Drug Enforcement Fund .....	128
FEMA Subsidy Fund .....	129
Help America Vote Act Fund .....	130
Indigent Guardianship Fund .....	131
Juvenile Detention Center Donations Fund .....	132
Marriage License Fund .....	133
Office for Older Adults Fund.....	134
Ohio Bureau Criminal Identification Fund .....	136
Ohio Criminal Justice Service Fund .....	137
Port Authority Fund.....	138
Project Impact Fund.....	139
Public Assistance Fund.....	140
Real Estate Assessment Fund .....	141
Revolving Loan Program Fund.....	142
Safe Communities Fund.....	143
Shelter Care and Youth Services Fund .....	144
Sheriff Donations Fund.....	145
Title VI-D Fund.....	146
Transportation Program Fund.....	147
Transportation Improvement Fund .....	148
Victim Assistance Fund .....	149
Webcheck Program Fund.....	150
Workforce Development Fund .....	151
General Obligation Bond Retirement Fund .....	152
Special Assessment Bond Retirement Fund .....	153
Achievement Center Construction Fund.....	154
Community Center Parking Fund .....	155
County Capital Improvements Fund.....	156
State Issue II Fund .....	157
Self Insurance Fund .....	158

III. Statistical Section

Net Assets by Component - Last Four Years.....	S2
Changes in Net Assets - Last Four Years.....	S3
Program Revenues by Function/Program - Last Four Years .....	S5
Fund Balances, Governmental Funds - Last Ten Years .....	S6
Changes in Fund Balances, Governmental Funds - Last Ten Years .....	S8

Property Tax Rates, All Direct and Overlapping Governments (Per \$1,000 of Assessed Values) – Last Ten Years .....	S10
Assessed Valuation and Estimated True Values of Taxable Property - Last Ten Years .....	S22
Property Tax Levies and Collections – Last Ten Years .....	S24
Principal Taxpayers – January 1, 2004 and January 1, 1995 .....	S25
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S26
Ratio of Net Obligation Bonded Debt to Assessed Value and Net Bonded Debt per Capita – Last Ten Years .....	S28
Ratios of Bonded Debt Outstanding and Legal Debt Margin – Last Ten Years.....	S30
Revenue Bond Coverage – Last Ten Years .....	S32
Computation of Direct and Overlapping Governmental Activities Debt – December 31, 2005 .....	S33
Principal Employers – Current Year and Nine Years Ago .....	S34
Demographic and Economic Statistics – Last Ten Years .....	S36
Full-Time Equivalent County Government Employees by Function/Program – Last Five Years .....	S38
Operating Indicators by Function/Program - Last Ten Years .....	S40
Capital Assets Statistics by Function/Program - Last Six Years .....	S42





# Medina County Auditor

**MICHAEL E. KOVACK**

144 North Broadway St. Medina, Ohio 44256

June 19, 2006

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2005. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for both the accuracy of the data presented, and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

## Reporting Entity

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

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

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

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

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

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

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

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

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 2005, the population grew to 168,198. 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 84 percent of taxes are paid by residential/agricultural owners and 16 percent of taxes are paid by industries.

Medina County is fortunate to have 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 Board of County Commissioners and the Medina County Port Authority are jointly considering the financing and construction of a fiber optic network system to allow public institutions, non-profit organizations, and local businesses accessibility to high-speed data transmission services. The total project cost is currently estimated to be \$7.2 million; it is possible that the Board of County Commissioners will provide for the issuance of non-tax exempt revenue bonds to finance this cost.

The University of Akron is now scheduled to break ground in August 2006 for its satellite campus on Lafayette Township property provided by the County. It is envisioned that the curriculum offered at this campus will focus on workforce training and greatly enhance the County's ongoing efforts to provide significant resources to its residents in attaining the skills necessary to find and retain employment.

### **Future Projects:**

The County, the City of Medina, Medina Township, and the Ohio Department of Transportation have formed a partnership to enable the widening of U.S. Route 42, a major roadway utilized by an ever-increasing number of commuters and commercial drivers. The initial phase of the project includes widening the section of U.S. Route 42 from the mid-commercial center of the City of Medina north to Fenn Road in Medina Township. The estimated cost for this phase of the project is \$25 million, inclusive of engineering services, right-of-way acquisition, and construction.

Though constructed just ten years ago, it now appears that the Medina County Jail Facility may require construction of an additional housing pod to meet the incarceration needs of the local courts. Accordingly, a preliminary cost estimate has been commissioned to determine the possible design and construction expense of adding 48 beds to the Jail. The resultant amount from the cost estimate indicates that the Board of County Commissioners will need to spend approximately \$4.2 million to sufficiently expand the facility.

The Board has also recently retained the services of an architectural firm to conduct a preliminary needs assessment for the possible expansion and renovation of the Medina County Courthouse. Based upon input from the Judges, Clerk of Courts, Adult Probation Department, Prosecutor, and Court Security Office, the assessment findings include the addition of 22,000 square feet of new program space, the renovation of 6,000 square feet of existing space and certain mechanical upgrades. The associated cost estimate for this project, based on these space totals, is \$5.8 million.

### **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 \$639,000,000 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursements and funds available.

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

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

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

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

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

## **Financial Information**

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

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

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

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

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

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

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

As part of this reporting model, management is responsible for preparing a Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County finances for 2005.

***Cash Management:***

The County pools its cash to simplify cash management. All idle monies are invested and interest is allocated to the general fund and other qualifying funds as prescribed by Ohio Law. The County invests in certificates of deposit and repurchase agreements which vary in length from one to one hundred eighty-three days. The County also invests in federal agency securities and STAR Ohio. 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 a self-funded program for health care benefits for County employees and their dependents. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$100,000 per occurrence and \$6,000,000 in the aggregate per year to insure the stability of the plan. Vehicles and property are covered through the County Risk Sharing Authority, and professional liability claims are covered through a contract with an external insurance company, the cost of which is allocated among both governmental and enterprise funds. Workers' compensation coverage is provided through participation in the County Commissioners Association of Ohio (CCAO) of Ohio Workers' Compensation Group Rating Plan.

***Independent Audit:***

The Independent Auditor, Betty Montgomery, Auditor of State's Office conducted an audit and rendered an opinion of the County's financial statement for the year ended December 31, 2005. 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, 2004. This marked the twentieth 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 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 Jakob, Finance Director.

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

Sincerely,

A handwritten signature in black ink that reads "Michael E. Kovack". The signature is written in a cursive, flowing style.

MICHAEL E. KOVACK  
Medina County Auditor

*Medina County, Ohio  
Elected Officials*

December 31, 2005

---

*Board of County Commissioners*

Patricia G. Geissman, President

Stephen D. Hambley

Sharon A. Ray

Michael E. Kovack

*Auditor*

Kathy Fortney

*Clerk of Courts*

Dr. Neil Grabenstetter

*Coroner*

Mike Salay

*Engineer*

Dean Holman

*Prosecutor*

Nancy Abbott

*Recorder*

Neil Hassinger

*Sheriff*

John Burke

*Treasurer*

*Common Pleas Court Judges*

General

James L. Kimbler

Christopher Collier

Domestic Relations

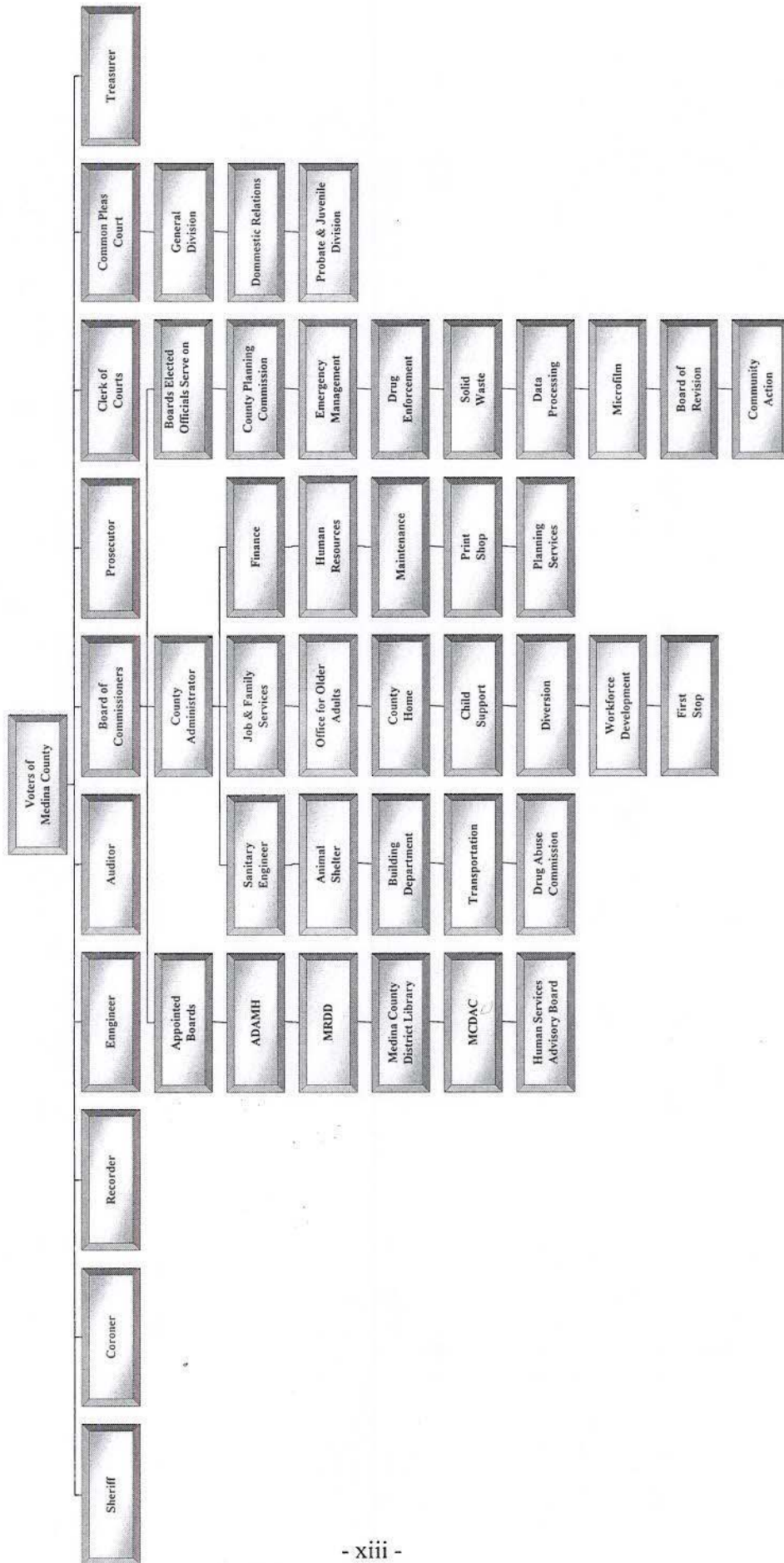
Mary Kovack

Probate and Juvenile Court

John Lohn, Presiding Judge



# Medina County, Ohio Organizational Chart December 31, 2005



# 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, 2004

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.



*Carla E. Perry*

President

*Jeffrey R. Emery*

Executive Director

## **Financial Section**





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Medina County  
144 North Broadway Street  
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Achievement Center and ADAMH Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

As further described in Note 3 to the basic financial statements, the County restated the net assets in its Water District Fund/business type activities to account for a prior year overstatement of capital assets.

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

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

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

**Betty Montgomery**  
Auditor of State

June 19, 2006

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

---

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2005. 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 2005 are:

- Total assets increased by \$16,391,210 over 2004, or 3.91 percent.
- Total net assets increased by \$9,142,573 over 2004, or 3.39 percent.
- Total capital assets increased by \$14,486,128 over 2004, or 4.63 percent.
- Total outstanding long-term liabilities increased by \$5,505,440 from 2004, or 4.74 percent.
- For governmental activities, general revenues accounted for \$44,743,533 in revenue or 44.69 percent of all revenues. Program specific revenues in the form of charges for services, operating and capital grants and contributions accounted for \$55,367,265 or 55.31 percent of total revenues of \$100,110,798.

**Using this Comprehensive Annual Financial Report (CAFR)**

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

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

**Reporting the County as a Whole**

*Statement of Net Assets and the Statement of Activities*

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2005?" The *Statement of Net Assets* and the *Statement of Activities* answer this question; these statements include all assets and liabilities except agency funds using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

---

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

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

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

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

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

The presentation of the County's major funds begins on page 16. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the General, Achievement Center, ADAMH Board, 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, 2005  
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 2005 compared to 2004.

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Assets</b>						
Current and Other Assets	\$86,616,156	\$83,578,940	\$22,092,752	\$23,224,886	\$108,708,908	\$106,803,826
Capital Assets, Net	61,760,323	64,571,814	265,384,221	248,086,602	327,144,544	312,658,416
<i>Total Assets</i>	<u>148,376,479</u>	<u>148,150,754</u>	<u>287,476,973</u>	<u>271,311,488</u>	<u>435,853,452</u>	<u>419,462,242</u>
<b>Liabilities</b>						
Current and Other Liabilities	31,966,050	30,141,878	3,719,803	4,043,731	35,685,853	34,185,609
Long-Term Liabilities:						
Due Within One Year	2,677,219	2,526,489	4,825,371	2,695,058	7,502,590	5,221,547
Due In More Than One Year	15,249,316	15,775,673	98,960,229	94,966,522	114,209,545	110,742,195
<i>Total Liabilities</i>	<u>49,892,585</u>	<u>48,444,040</u>	<u>107,505,403</u>	<u>101,705,311</u>	<u>157,397,988</u>	<u>150,149,351</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	50,611,636	51,486,821	162,241,727	150,750,867	212,853,363	202,237,688
Restricted for:						
Capital Projects	834,186	1,101,717	0	0	834,186	1,101,717
Debt Service	2,831,414	3,260,455	0	0	2,831,414	3,260,455
Achievement Center	11,575,439	9,906,495	0	0	11,575,439	9,906,495
ADAMH Board	6,133,859	6,464,402	0	0	6,133,859	6,464,402
Auto and Gas	5,092,710	5,520,361	0	0	5,092,710	5,520,361
Ditch Maintenance	2,290,509	2,016,411	0	0	2,290,509	2,016,411
Real Estate Assessment	3,414,444	2,762,047	0	0	3,414,444	2,762,047
Shelter Care and Youth Services	1,165,656	1,095,823	0	0	1,165,656	1,095,823
Other Purposes	4,705,434	6,770,911	0	0	4,705,434	6,770,911
Unrestricted	9,828,607	9,321,271	17,729,843	18,855,310	27,558,450	28,176,581
<i>Total Net Assets</i>	<u>\$98,483,894</u>	<u>\$99,706,714</u>	<u>\$179,971,570</u>	<u>\$169,606,177</u>	<u>\$278,455,464</u>	<u>\$269,312,891</u>

Total assets increased by \$16,391,210 from 2004 to 2005. The increase was primarily due to the addition of donated water and sewer lines during 2005. There were \$10,610,621 of OWDA loan proceeds that were used to develop the water system expansion, waterline extensions, Hinckley Township water tank planning, water meters and meter shop, Valley City sanitary pump station replacement and reservoir sewer replacement.

Total liabilities increased by \$7,248,637, mainly due to the addition of OWDA loans. Increases were also accounted for in accounts payable, accrued wages and benefits payable, deferred revenue and claims payable at year-end.

Total net assets increased \$9,142,573 with governmental net assets decreasing by \$1,222,820 and business-type activities increasing by \$10,365,393 of the amount.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2005  
Unaudited

Table 2 shows the changes in net assets for the year ended December 31, 2005 as compared to 2004.

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

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$16,665,941	\$14,940,067	\$24,264,127	\$23,850,678	\$40,930,068	\$38,790,745
Operating Grants and Contributions	35,596,954	38,872,213	12,310	484,882	35,609,264	39,357,095
Capital Grants and Contributions	3,104,370	2,062,685	15,711,974	6,970,580	18,816,344	9,033,265
<b>Total Program Revenues</b>	<b>55,367,265</b>	<b>55,874,965</b>	<b>39,988,411</b>	<b>31,306,140</b>	<b>95,355,676</b>	<b>87,181,105</b>
General Revenues						
Property Taxes	23,371,846	22,580,823	0	0	23,371,846	22,580,823
Sales Taxes	9,247,660	8,882,250	0	0	9,247,660	8,882,250
Property Transfer Taxes	2,113,203	1,968,616	0	0	2,113,203	1,968,616
Grants and Entitlements	4,787,343	6,009,853	0	0	4,787,343	6,009,853
Interest	2,155,344	874,016	543,219	271,861	2,698,563	1,145,877
Gain on Capital Assets	0	0	16,850	0	16,850	0
Miscellaneous	3,068,137	2,383,083	1,086,350	622,497	4,154,487	3,005,580
<b>Total General Revenues</b>	<b>44,743,533</b>	<b>42,698,641</b>	<b>1,646,419</b>	<b>894,358</b>	<b>46,389,952</b>	<b>43,592,999</b>
<b>Total Revenues</b>	<b>100,110,798</b>	<b>98,573,606</b>	<b>41,634,830</b>	<b>32,200,498</b>	<b>141,745,628</b>	<b>130,774,104</b>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	17,020,345	14,336,052	0	0	17,020,345	14,336,052
Judicial	9,015,891	8,969,802	0	0	9,015,891	8,969,802
Public Safety	18,499,772	19,468,993	0	0	18,499,772	19,468,993
Public Works	12,885,187	10,582,551	0	0	12,885,187	10,582,551
Health	23,430,235	21,748,298	0	0	23,430,235	21,748,298
Human Services	18,680,097	14,687,014	0	0	18,680,097	14,687,014
Economic Development and Assistance	368,935	367,069	0	0	368,935	367,069
Intergovernmental	818,118	292,103	0	0	818,118	292,103
Interest and Fiscal Charges	759,316	1,458,886	0	0	759,316	1,458,886
Sewer	0	0	16,386,447	14,557,009	16,386,447	14,557,009
Water	0	0	7,860,371	9,912,198	7,860,371	9,912,198
Solid Waste	0	0	6,878,341	7,631,723	6,878,341	7,631,723
<b>Total Program Expenses</b>	<b>101,477,896</b>	<b>91,910,768</b>	<b>31,125,159</b>	<b>32,100,930</b>	<b>132,603,055</b>	<b>124,011,698</b>
Increase (Decrease) in Net Assets Before Transfers	(1,367,098)	6,662,838	10,509,671	99,568	9,142,573	6,762,406
Transfers	144,278	(4,000)	(144,278)	4,000	0	0
<i>Increase (Decrease) in Net Assets</i>	<i>(1,222,820)</i>	<i>6,658,838</i>	<i>10,365,393</i>	<i>103,568</i>	<i>9,142,573</i>	<i>6,762,406</i>
Net Assets, January 1	99,706,714	93,047,876	169,606,177	169,502,609	269,312,891	262,550,485
<b>Net Assets, December 31</b>	<b>\$98,483,894</b>	<b>\$99,706,714</b>	<b>\$179,971,570</b>	<b>\$169,606,177</b>	<b>\$278,455,464</b>	<b>\$269,312,891</b>

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

---

**Governmental Activities**

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

Total governmental activities revenue for the County for 2005 was \$100,110,798. Operating grants and contributions of \$35,596,954 accounted for 35.56 percent, property taxes of \$23,371,846 accounted for 23.35 percent and charges for services of \$16,665,941 accounted for 16.65 percent. Sales taxes made up 9.24 percent, while the remaining 15.20 percent consisted of capital grants and contributions, property transfer taxes, grants and entitlements, investments and miscellaneous revenues.

Operating grants and contributions decreased from \$38,872,213 in 2004 to \$35,596,954 in 2005 mostly due to the major increase in 2004 for State and Federal funding of over \$6,400,000 for various ADAMH programs. This was nearly double the amount received in prior and current years.

Capital grants and contributions increased from \$2,062,685 in 2004 to \$3,104,370 in 2005 as a result of increased funds from the State for the Issue II project.

Grants and entitlements decreased from \$6,009,853 in 2004 to \$4,787,343 in 2005 mostly due to decreased State and Federal funds available to the County for various programs.

Revenues provided by the State and federal governments included \$35,596,954 for operations, \$3,104,370 for capital improvement or acquisitions and \$4,787,343 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services, including services provided to clients of the Mental Retardation Board, and Child Support Enforcement Agency activities during 2005.

Total governmental activities expenses for the County for 2005 were \$101,477,896. Health represents the highest expense at \$23,430,235 or 23.09 percent. Human services expenses at \$18,680,097 or 18.41 percent and public safety expenses at \$18,499,772 or 18.23 percent are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Crippled Children, Dog and Kennel, Public Assistance, Sheltered Care and Youth Services, Transportation and the County Sheriff Department activities among others.

Health and Human services accounted for \$42,110,332 in expenses out of \$101,477,896 total expenses for the governmental activities; \$23,830,044 was covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County. The increase from 2004 to 2005 attributed to changes due to contract requirements in salaries, retirement payments and workers compensation.

Public safety charges for services include fees for boarding prisoners and for special details. The decrease in expenses of \$969,221 from 2004 to 2005 is due to improvement projects being completing during 2005 where majority of the improvement projects were paid for in prior years.

Legislative and executive expenses accounted for \$17,020,345 during 2005. The maintenance department saw increases in utility costs and contract services work expenses.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

Interest and fiscal charges decreased \$699,570 from 2004 to 2005 due to lower interest payments on debt obligations.

**Business-type Activities**

Business-type activities revenues for the County for 2005 were \$41,634,830. Charges for services of \$24,264,127 accounted for 58.28 percent, capital grants and contributions of \$15,711,974 accounted for 37.74 percent and the remaining 3.98 percent consisted of operating grants and contributions, interest and miscellaneous revenues.

Charges for services increased \$413,449 or 1.73 percent from 2004. Capital grants and contributions increased \$8,741,394 or 125.40 percent due to State and Federal monies received for various water and sewer projects.

Business-type activities expenses for the County for 2005 were \$31,125,159. Sewer represents the largest share of the expenses at \$16,386,447 or 52.65 percent. Water expenses represent \$7,860,371 or 25.25 percent and solid waste expenses represent \$6,878,341 or 22.10 percent.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2005 as compared to 2004.

Table 3  
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2005	2004	2005	2004
General Government:				
Legislative and Executive	\$17,020,345	\$14,336,052	\$8,582,844	\$7,840,489
Judicial	9,015,891	8,969,802	4,311,750	3,711,649
Public Safety	18,499,772	19,468,993	11,811,792	14,647,417
Public Works	12,885,187	10,582,551	1,411,508	569,146
Health	23,430,235	21,748,298	10,071,012	8,258,330
Human Services	18,680,097	14,687,014	8,209,276	(872,368)
Economic Development and Assistance	368,935	367,069	135,015	130,151
Intergovernmental	818,118	292,103	818,118	292,103
Interest and Fiscal Charges	759,316	1,458,886	759,316	1,458,886
<i>Total</i>	<u>\$101,477,896</u>	<u>\$91,910,768</u>	<u>\$46,110,631</u>	<u>\$36,035,803</u>

Of the County's \$101,477,896 in governmental expenses \$55,367,265 were covered by program revenues consisting of charges for services, operating grants and contributions, and capital grants and contributions. The remaining \$46,110,631 in expense had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

---

**The County's Fund**

**Governmental Funds**

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

Information about the County's governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$97,513,404 and expenditures of \$99,271,823.

The most significant fund is the General Fund with a year-end fund balance of \$12,565,656, which included an unreserved fund balance of \$11,882,337, compared to annual expenditures of \$35,003,579. While revenues exceeded expenditures by \$4,563,553, the excess plus additional monies were transferred to other funds. These transferred funds enabled the County to fund capital projects and grant programs.

The Achievement Center revenues of \$17,442,698, 59.49 percent of which are from property taxes, allowed for the operations of a school for the mentally retarded and developmentally disabled. These operating expenditures were \$14,975,436 for 2005.

The ADAMH Board revenues of \$3,264,583, 90.83 percent of which are from State and Federal grants, allowed for the Board to contract with local mental health agencies to provide services for the residents of the County. The operating expenditures for those services were \$6,592,666 for 2005.

**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 \$16,165,485 from 2004 to 2005. The increase is attributed to the sewer and water line additions to capital assets. Ending cash decreased from \$18,985,635 in 2004 to \$18,639,698 in 2005 or 1.82 percent.

Long-term liabilities increased from \$97,661,580 in 2004 to \$103,785,600 in 2005 or 6.27 percent due to new OWDA loans issued for various water and sewer projects within the County offset by current year principal payments for outstanding debt.

Overall revenues in 2005 increased by \$9,434,332 due mainly to increases of \$8,741,394 in capital grants and contributions received by the County for the addition of water and sewer lines. The water district had the biggest increase in operating revenues for 2005 with an increase of \$876,521, followed by the sewer district of \$557,721.

Operating expenses increased by \$1,346,869 in total for 2005 over 2004, from \$25,107,994 to \$26,454,863. This increase is due to larger amounts for materials and supplies and contract services related to the various maintenance and repair projects going on throughout the County. The sewer district had the biggest increase in operating expenses for 2005 with an increase of \$1,696,276, followed by water district of \$177,025.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

**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 2005, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

The General Fund supports many major activities such as the sheriff's department, building and planning departments as well as the legislative and most executive activities. Some major capital projects are funded with general fund dollars. By Resolution, these funds are transferred from the General Fund to Capital Projects Funds where the revenue and expenditures for the capital improvement are tracked and monitored. Original estimated revenues increased by \$118,166 for final estimated revenues for the year. Additionally, the Commissioners approved amendments to appropriations which increased original appropriations by \$676,313. Final appropriations were \$2,046,762 higher compared to actual expenditures. 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 2005, the County was very conservative about increasing its final budgeted projections. As a result, certain revenue line items had significant increases of actual revenue being brought into the County, as to what was projected. The majority of this was due to the receipt of increased charges for services, sales tax and property tax collections. In addition certain appropriation line items were significantly greater than actual expenditures, particularly in the general government and human services expenditures.

**Capital Assets and Debt Administration**

**Capital Assets**

Table 4  
 Capital Assets  
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Land	\$3,207,255	\$3,207,255	\$1,001,720	\$1,001,720	\$4,208,975	\$4,208,975
Construction in Progress	119,844	53,700	89,795,474	78,023,837	89,915,318	78,077,537
Buildings	34,197,916	35,310,307	9,939,947	10,208,195	44,137,863	45,518,502
Improvements Other	1,172,085	1,212,190	52,369,642	55,758,505	53,541,727	56,970,695
Equipment	3,968,020	3,964,169	1,810,641	1,687,809	5,778,661	5,651,978
Infrastructure						
Bridges	9,319,116	9,440,931	0	0	9,319,116	9,440,931
Roads	8,179,812	9,991,799	0	0	8,179,812	9,991,799
Culverts	1,548,374	1,322,538	0	0	1,548,374	1,322,538
Signals	47,901	68,925	0	0	47,901	68,925
Water Lines	0	0	43,930,580	37,144,528	43,930,580	37,144,528
Sewer Lines	0	0	66,536,217	64,262,008	66,536,217	64,262,008
<i>Totals</i>	<u>\$61,760,323</u>	<u>\$64,571,814</u>	<u>\$265,384,221</u>	<u>\$248,086,602</u>	<u>\$327,144,544</u>	<u>\$312,658,416</u>

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

Total capital assets for Medina County as of December 31, 2005 were \$327,144,544, an increase of \$14,486,128 over 2004. Additions of \$24,165,761 were offset by \$9,546,895 of depreciation expense and \$79,038 in net disposals. For additional information, see Note 10 to the basic financial statements.

County Commissioners are committed along with the Administration to maintain its capital assets at a condition acceptable to provide the best possible service for all residents. New equipment of \$1,189,072 for governmental activities and \$515,831 for business-type activities were purchased during 2005. Bridges and culverts were improved or replaced in the amount of \$395,767. During the year, \$1,172,250 in obsolete equipment was discarded or sold.

Construction in progress additions for business-type activities included \$11,771,637 in various water and sewer projects. During the year, \$7,166,936 in water lines and \$3,006,674 in sewer lines were donated by developers.

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

**Debt**

On December 31, 2005, Medina County had total general obligation bonded debt outstanding of \$10,079,983, net of outstanding discount. Outstanding special assessment bonds totaled \$1,981,516. 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	
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	\$9,661,506	\$11,393,375	\$418,477	\$478,189	\$10,079,983	\$11,871,564
Special Assessment Bonds	1,981,516	2,206,804	0	0	1,981,516	2,206,804
OWDA Loans	2,271,246	2,645,013	102,455,309	96,329,091	104,726,555	98,974,104
OPWC Loans	0	0	268,708	285,502	268,708	285,502
<i>Totals</i>	<u>\$13,914,268</u>	<u>\$16,245,192</u>	<u>\$103,142,494</u>	<u>\$97,092,782</u>	<u>\$117,056,762</u>	<u>\$113,337,974</u>

During the 2005 year, Medina County's total long-term debt increased by \$3,718,788 or 3.28 percent. Governmental debt obligations decreased by \$2,300,924 as issued were being paid. Business-type saw an increase of \$6,049,712 in long-term debt due to new OWDA loans being issued.

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

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2005, \$4,858,170 was retired during the year and the County had \$10,610,621 in proceeds. The outstanding balance at year-end was \$104,726,555. 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

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*Unaudited*

---

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.

The County has loans outstanding to the Ohio Public Water Commission (OPWC). During 2005, \$16,794 was retired. The outstanding balance at year-end was \$268,708. The loan proceeds were used to construct the water loop system.

For the governmental activities, the general obligation bonds outstanding at December 31, 2005 were \$9,661,506 with \$1,731,869 being retired during the year. For the business type activities general obligation bonds outstanding at December 31, 2005 were \$418,477 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

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

#### **Current Financial Related Activities**

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

The unemployment rate for the County is currently 4.6 percent, which decreased from a rate of 5.2 percent a year ago. This rate is below the State's average unemployment rate of 5.9 percent and the national average of 5.4 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2006 year. At the end of the 2005 year, the unreserved fund balance in the general fund increased to \$11,882,337.

#### **Contacting the County Auditor's Office**

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



**Medina County, Ohio***Statement of Net Assets**December 31, 2005*

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$43,987,839	\$18,404,414	\$62,392,253
Cash and Cash Equivalents:			
In Segregated Accounts	1,387	234,880	236,267
With Fiscal Agents	676	404	1,080
Material and Supplies Inventory	385,238	379,551	764,789
Accrued Interest Receivable	330,397	0	330,397
Accounts Receivable	216,655	3,073,503	3,290,158
Internal Balances	14,695	(14,695)	0
Intergovernmental Receivable	13,520,277	14,695	13,534,972
Sales Taxes Receivable	1,463,459	0	1,463,459
Property Taxes Receivable	22,563,462	0	22,563,462
Special Assessments Receivable	4,112,571	0	4,112,571
Deferred Charges	19,500	0	19,500
Nondepreciable Capital Assets	3,327,099	90,797,194	94,124,293
Depreciable Capital Assets, Net	58,433,224	174,587,027	233,020,251
<i>Total Assets</i>	<u>148,376,479</u>	<u>287,476,973</u>	<u>435,853,452</u>
<b>Liabilities</b>			
Accounts Payable	3,663,459	1,057,169	4,720,628
Contracts Payable	200,443	134,132	334,575
Accrued Wages and Benefits	1,444,351	237,836	1,682,187
Retainage Payable	0	234,880	234,880
Matured Interest Payable	676	404	1,080
Accrued Interest Payable	114,551	1,901,487	2,016,038
Intergovernmental Payable	1,947,729	153,895	2,101,624
Deferred Revenue	21,884,791	0	21,884,791
Claims Payable	2,710,050	0	2,710,050
Long-Term Liabilities:			
Due Within One Year	2,677,219	4,825,371	7,502,590
Due In More Than One Year	15,249,316	98,960,229	114,209,545
<i>Total Liabilities</i>	<u>49,892,585</u>	<u>107,505,403</u>	<u>157,397,988</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	50,611,636	162,241,727	212,853,363
Restricted for:			
Capital Projects	834,186	0	834,186
Debt Service	2,831,414	0	2,831,414
Achievement Center	11,575,439	0	11,575,439
ADAMH Board	6,133,859	0	6,133,859
Auto and Gas	5,092,710	0	5,092,710
Ditch Maintenance	2,290,509	0	2,290,509
Real Estate Assessment	3,414,444	0	3,414,444
Shelter Care and Youth Services	1,165,656	0	1,165,656
Other Purposes	4,705,434	0	4,705,434
Unrestricted	9,828,607	17,729,843	27,558,450
<i>Total Net Assets</i>	<u>\$98,483,894</u>	<u>\$179,971,570</u>	<u>\$278,455,464</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2005

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$17,020,345	\$5,443,061	\$2,994,440	\$0
Judicial	9,015,891	2,688,086	2,016,055	0
Public Safety	18,499,772	4,804,786	1,883,194	0
Public Works	12,885,187	1,007,627	7,361,682	3,104,370
Health	23,430,235	1,264,452	12,094,771	0
Human Services	18,680,097	1,422,049	9,048,772	0
Economic Development and Assistance	368,935	35,880	198,040	0
Intergovernmental	818,118	0	0	0
Interest and Fiscal Charges	759,316	0	0	0
<i>Total Governmental Activities</i>	<u>101,477,896</u>	<u>16,665,941</u>	<u>35,596,954</u>	<u>3,104,370</u>
<b>Business-Type Activities</b>				
Sewer	16,386,447	11,091,336	0	7,026,055
Water	7,860,371	6,046,924	31,000	8,570,023
Solid Waste	6,878,341	7,138,177	84,896	0
<i>Total Business-Type Activities</i>	<u>31,125,159</u>	<u>24,276,437</u>	<u>115,896</u>	<u>15,596,078</u>
<i>Total</i>	<u>\$132,603,055</u>	<u>\$40,942,378</u>	<u>\$35,712,850</u>	<u>\$18,700,448</u>

**General Revenues**

Property Taxes Levied for:  
General Purposes  
Debt Service  
Achievement Center  
County Home  
Drug Enforcement  
Sales Taxes Levied for General Purposes  
Property Transfer Taxes  
Grants and Entitlements not Restricted  
to Specific Programs  
Interest  
Gain on Sale of Capital Assets  
Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

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

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$8,582,844)	\$0	(\$8,582,844)
(4,311,750)	0	(4,311,750)
(11,811,792)	0	(11,811,792)
(1,411,508)	0	(1,411,508)
(10,071,012)	0	(10,071,012)
(8,209,276)	0	(8,209,276)
(135,015)	0	(135,015)
(818,118)	0	(818,118)
(759,316)	0	(759,316)
<u>(46,110,631)</u>	<u>0</u>	<u>(46,110,631)</u>
0	1,730,944	1,730,944
0	6,787,576	6,787,576
0	344,732	344,732
<u>0</u>	<u>8,863,252</u>	<u>8,863,252</u>
<u>(46,110,631)</u>	<u>8,863,252</u>	<u>(37,247,379)</u>
9,939,217	0	9,939,217
1,055,966	0	1,055,966
10,468,290	0	10,468,290
694,283	0	694,283
1,214,090	0	1,214,090
9,247,660	0	9,247,660
2,113,203	0	2,113,203
4,787,343	0	4,787,343
2,155,344	543,219	2,698,563
0	16,850	16,850
3,068,137	1,086,350	4,154,487
<u>44,743,533</u>	<u>1,646,419</u>	<u>46,389,952</u>
<u>144,278</u>	<u>(144,278)</u>	<u>0</u>
<u>44,887,811</u>	<u>1,502,141</u>	<u>46,389,952</u>
(1,222,820)	10,365,393	9,142,573
<u>99,706,714</u>	<u>169,606,177</u>	<u>269,312,891</u>
<u>\$98,483,894</u>	<u>\$179,971,570</u>	<u>\$278,455,464</u>

**Medina County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2005*

	General	Achievement Center	ADAMH Board	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$9,680,380	\$11,913,857	\$3,379,990	\$18,157,526	\$43,131,753
Cash and Cash Equivalents:					
In Segregated Accounts	1,387	0	0	0	1,387
With Fiscal Agents	0	0	0	676	676
Material and Supplies Inventory	69,708	73,692	0	241,838	385,238
Accrued Interest Receivable	311,731	0	0	18,666	330,397
Accounts Receivable	30,875	84,536	0	101,244	216,655
Intergovernmental Receivable	3,791,053	897,284	3,891,764	4,940,176	13,520,277
Interfund Receivable	1,374,262	0	0	11,945	1,386,207
Sales Taxes Receivable	1,463,459	0	0	0	1,463,459
Property Taxes Receivable	9,027,625	10,606,347	0	2,929,490	22,563,462
Special Assessments Receivable	0	0	0	4,112,571	4,112,571
<i>Total Assets</i>	<u>\$25,750,480</u>	<u>\$23,575,716</u>	<u>\$7,271,754</u>	<u>\$30,514,132</u>	<u>\$87,112,082</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$775,973	\$216,971	\$752,485	\$1,912,985	\$3,658,414
Contracts Payable	14,479	0	185,964	0	200,443
Accrued Wages and Benefits	712,304	327,231	10,559	394,257	1,444,351
Matured Interest Payable	0	0	0	676	676
Interfund Payable	0	0	41	1,371,471	1,371,512
Intergovernmental Payable	564,110	227,790	138,581	1,016,842	1,947,323
Deferred Revenue	11,117,958	11,345,638	2,792,805	10,930,161	36,186,562
<i>Total Liabilities</i>	<u>13,184,824</u>	<u>12,117,630</u>	<u>3,880,435</u>	<u>15,626,392</u>	<u>44,809,281</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	567,922	516,091	0	1,670,744	2,754,757
Reserved for Unclaimed Monies	115,397	0	0	0	115,397
Unreserved:					
Undesignated Reported in:					
General Fund	11,882,337	0	0	0	11,882,337
Special Revenue Funds	0	10,941,995	3,391,319	11,179,106	25,512,420
Debt Service Funds	0	0	0	1,343,977	1,343,977
Capital Projects Funds	0	0	0	693,913	693,913
<i>Total Fund Balances</i>	<u>12,565,656</u>	<u>11,458,086</u>	<u>3,391,319</u>	<u>14,887,740</u>	<u>42,302,801</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$25,750,480</u>	<u>\$23,575,716</u>	<u>\$7,271,754</u>	<u>\$30,514,132</u>	<u>\$87,112,082</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, 2005*

<b>Total Governmental Funds Balances</b>	<b>\$42,302,801</b>
 <i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	61,760,323
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Delinquent Property Taxes	616,891
Intergovernmental Revenues	9,572,309
Special Assessments	<u>4,112,571</u>
Total	14,301,771
Bond issuance costs reported as an expenditure in funds are allocated as an expense over the life of the bonds on the statement of net assets.	19,500
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	(1,859,415)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(114,551)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(9,661,506)
Special Assessment Bonds	(1,981,516)
OWDA Loans	(2,271,246)
Compensated Absences	<u>(4,012,267)</u>
Total	<u>(17,926,535)</u>
 <b><i>Net Assets of Governmental Activities</i></b>	 <b><u><u>\$98,483,894</u></u></b>

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, 2005*

	General	Achievement Center	ADAMH Board	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property and Other Taxes	\$9,847,383	\$10,376,924	\$0	\$2,943,271	\$23,167,578
Sales Taxes	9,247,660	0	0	0	9,247,660
Property Transfer Taxes	2,113,203	0	0	0	2,113,203
Charges for Services	10,149,410	740,525	0	4,259,523	15,149,458
Licenses and Permits	124,610	0	0	0	124,610
Fines and Forfeitures	562,922	0	0	83,260	646,182
Intergovernmental	4,726,945	6,246,795	2,965,145	26,413,128	40,352,013
Special Assessments	0	0	0	949,385	949,385
Interest	1,981,823	2,034	0	171,487	2,155,344
Rentals	255,676	0	109,074	0	364,750
Donations	0	60,808	0	114,276	175,084
Other	557,500	15,612	190,364	2,304,661	3,068,137
<i>Total Revenues</i>	<u>39,567,132</u>	<u>17,442,698</u>	<u>3,264,583</u>	<u>37,238,991</u>	<u>97,513,404</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	9,952,620	0	0	5,397,369	15,349,989
Judicial	6,267,709	0	0	2,513,236	8,780,945
Public Safety	15,226,844	0	0	2,859,544	18,086,388
Public Works	507,471	0	0	8,169,436	8,676,907
Health	183,411	14,975,436	6,592,666	326,785	22,078,298
Human Services	1,957,406	0	0	16,197,801	18,155,207
Economic Development and Assistance	90,000	0	0	278,935	368,935
Capital Outlay	0	0	0	3,852,346	3,852,346
Intergovernmental	818,118	0	0	0	818,118
Debt Service:					
Principal Retirement	0	0	0	2,334,055	2,334,055
Interest and Fiscal Charges	0	0	0	770,635	770,635
<i>Total Expenditures</i>	<u>35,003,579</u>	<u>14,975,436</u>	<u>6,592,666</u>	<u>42,700,142</u>	<u>99,271,823</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,563,553</u>	<u>2,467,262</u>	<u>(3,328,083)</u>	<u>(5,461,151)</u>	<u>(1,758,419)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	55,911	0	0	0	55,911
Transfers In	0	0	255,000	3,152,147	3,407,147
Transfers Out	(2,576,549)	0	0	(686,320)	(3,262,869)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,520,638)</u>	<u>0</u>	<u>255,000</u>	<u>2,465,827</u>	<u>200,189</u>
<i>Net Change in Fund Balances</i>	2,042,915	2,467,262	(3,073,083)	(2,995,324)	(1,558,230)
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>10,522,741</u>	<u>8,990,824</u>	<u>6,464,402</u>	<u>17,883,064</u>	<u>43,861,031</u>
<i>Fund Balances End of Year</i>	<u>\$12,565,656</u>	<u>\$11,458,086</u>	<u>\$3,391,319</u>	<u>\$14,887,740</u>	<u>\$42,302,801</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2005*

**Net Change in Fund Balances - Total Governmental Funds** (\$1,558,230)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation exceeded capital outlay in the current period.

Capital Assets Additions	1,650,983	
Current Year Depreciation	(4,383,436)	
Total		(2,732,453)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (79,038)

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

Delinquent Property Taxes	204,268	
Intergovernmental Revenues	2,961,570	
Special Assessments	(568,444)	
Total		2,597,394

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 2,334,055

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

Accrued Interest	20,950	
Bond Discount	(3,131)	
Deferred Charges	(6,500)	
Total		11,319

Compensated Absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. (1,955,297)

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. 159,430

*Change in Net Assets of Governmental Activities* (\$1,222,820)

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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$8,947,674	\$8,978,607	\$9,840,416	\$861,809
Sales Taxes	8,410,776	8,439,853	9,249,950	810,097
Property Transfer Taxes	1,921,489	1,928,132	2,113,203	185,071
Charges for Services	9,022,490	9,048,148	9,762,980	714,832
Licenses and Permits	123,304	123,730	135,606	11,876
Fines and Forfeitures	528,243	530,069	580,948	50,879
Intergovernmental	4,145,049	4,159,379	4,558,616	399,237
Interest	1,599,024	1,606,491	1,814,530	208,039
Rentals	232,481	233,284	255,676	22,392
Other	538,595	539,598	557,500	17,902
<i>Total Revenues</i>	35,469,125	35,587,291	38,869,425	3,282,134
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,683,484	9,838,617	9,128,564	710,053
Judicial	5,511,371	5,602,767	5,308,980	293,787
Public Safety	12,007,560	12,210,703	11,972,028	238,675
Public Works	340,858	346,725	346,722	3
Health	171,016	173,960	173,225	735
Human Services	2,450,024	2,489,752	1,796,258	693,494
Economic Development and Assistance	88,477	90,000	90,000	0
Employee Fringe Benefits	6,443,684	6,554,599	6,446,172	108,427
Intergovernmental	805,851	819,706	818,118	1,588
<i>Total Expenditures</i>	37,502,325	38,126,829	36,080,067	2,046,762
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,033,200)	(2,539,538)	2,789,358	5,328,896
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	55,911	55,911	55,911	0
Transfers Out	(2,524,740)	(2,576,549)	(2,576,549)	0
<i>Total Other Financing Sources (Uses)</i>	(2,468,829)	(2,520,638)	(2,520,638)	0
<i>Net Change in Fund Balance</i>	(4,502,029)	(5,060,176)	268,720	5,328,896
<i>Fund Balance Beginning of Year</i>	7,790,938	7,790,938	7,790,938	0
Prior Year Encumbrances Appropriated	1,108,893	1,108,893	1,108,893	0
<i>Fund Balance End of Year</i>	\$4,397,802	\$3,839,655	\$9,168,551	\$5,328,896

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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$8,487,116	\$8,497,300	\$10,376,924	\$1,879,624
Charges for Services	542,596	543,307	674,548	131,241
Intergovernmental	6,341,312	6,348,921	7,753,318	1,404,397
Interest	2,034	2,034	2,034	0
Donations	49,733	49,793	60,808	11,015
Other	12,769	12,784	15,612	2,828
<i>Total Revenues</i>	15,435,560	15,454,139	18,883,244	3,429,105
<b>Expenditures</b>				
Current:				
Health	14,496,645	14,511,741	12,687,105	1,824,636
Employee Fringe Benefits	3,228,543	3,232,025	2,960,793	271,232
<i>Total Expenditures</i>	17,725,188	17,743,766	15,647,898	2,095,868
<i>Net Change in Fund Balance</i>	(2,289,628)	(2,289,627)	3,235,346	5,524,973
<i>Fund Balance Beginning of Year</i>	7,078,035	7,078,035	7,078,035	0
Prior Year Encumbrances Appropriated	743,428	743,428	743,428	0
<i>Fund Balance End of Year</i>	\$5,531,835	\$5,531,836	\$11,056,809	\$5,524,973

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*ADAMH Board Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$6,068,719	\$6,068,719	\$5,863,528	(\$205,191)
Rentals	112,891	112,891	109,074	(3,817)
Other	216,704	216,704	209,377	(7,327)
<i>Total Revenues</i>	<u>6,398,314</u>	<u>6,398,314</u>	<u>6,181,979</u>	<u>(216,335)</u>
<b>Expenditures</b>				
Current:				
Health	7,607,916	7,840,444	7,108,930	731,514
Employee Fringe Benefits	104,054	105,757	99,486	6,271
<i>Total Expenditures</i>	<u>7,711,970</u>	<u>7,946,201</u>	<u>7,208,416</u>	<u>737,785</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(1,313,656)	(1,547,887)	(1,026,437)	521,450
<b>Other Financing Sources</b>				
Transfers In	263,924	263,924	255,000	(8,924)
<i>Net Change in Fund Balance</i>	(1,049,732)	(1,283,963)	(771,437)	512,526
<i>Fund Balance Beginning of Year</i>	2,102,346	2,102,346	2,102,346	0
Prior Year Encumbrances Appropriated	1,128,732	1,128,732	1,128,732	0
<i>Fund Balance End of Year</i>	<u>\$2,181,346</u>	<u>\$1,947,115</u>	<u>\$2,459,641</u>	<u>\$512,526</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2005*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$12,855,003	\$3,581,333	\$1,968,078	\$18,404,414	\$856,086
Cash and Cash Equivalents:					
In Segregated Accounts	45,008	189,872	0	234,880	0
With Fiscal Agents	0	404	0	404	0
Materials and Supplies Inventory	293,010	86,541	0	379,551	0
Accounts Receivable	1,804,886	687,065	581,552	3,073,503	0
Intergovernmental Receivable	0	0	14,695	14,695	0
<i>Total Current Assets</i>	<u>14,997,907</u>	<u>4,545,215</u>	<u>2,564,325</u>	<u>22,107,447</u>	<u>856,086</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	41,494,998	45,237,038	4,065,158	90,797,194	0
Depreciable Capital Assets, Net	108,487,958	58,470,445	7,628,624	174,587,027	0
<i>Total Noncurrent Assets</i>	<u>149,982,956</u>	<u>103,707,483</u>	<u>11,693,782</u>	<u>265,384,221</u>	<u>0</u>
<i>Total Assets</i>	<u>164,980,863</u>	<u>108,252,698</u>	<u>14,258,107</u>	<u>287,491,668</u>	<u>856,086</u>
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	458,789	126,120	472,260	1,057,169	5,045
Contracts Payable	81,172	52,960	0	134,132	0
Accrued Wages and Benefits	164,157	67,636	6,043	237,836	0
Retainage Payable	45,008	189,872	0	234,880	0
Interfund Payable	0	0	14,695	14,695	0
Matured Interest Payable	0	404	0	404	0
Accrued Interest Payable	852,113	884,575	164,799	1,901,487	0
Intergovernmental Payable	118,818	30,766	4,311	153,895	406
Compensated Absences Payable	59,148	8,828	0	67,976	0
OWDA Loans Payable	2,552,990	1,539,064	588,835	4,680,889	0
OPWC Loans Payable	0	16,794	0	16,794	0
General Obligation Bonds Payable	0	59,712	0	59,712	0
Claims Payable	0	0	0	0	2,710,050
<i>Total Current Liabilities</i>	<u>4,332,195</u>	<u>2,976,731</u>	<u>1,250,943</u>	<u>8,559,869</u>	<u>2,715,501</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable (net of current portion)	456,217	106,782	12,131	575,130	0
OWDA Loans Payable (net of current portion)	47,054,972	45,525,875	5,193,573	97,774,420	0
OPWC Loans Payable (net of current portion)	0	251,914	0	251,914	0
General Obligation Bonds Payable (net of current portion)	0	358,765	0	358,765	0
<i>Total Long-Term Liabilities</i>	<u>47,511,189</u>	<u>46,243,336</u>	<u>5,205,704</u>	<u>98,960,229</u>	<u>0</u>
<i>Total Liabilities</i>	<u>51,843,384</u>	<u>49,220,067</u>	<u>6,456,647</u>	<u>107,520,098</u>	<u>2,715,501</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	100,374,994	55,955,359	5,911,374	162,241,727	0
Unrestricted (Deficit)	12,762,485	3,077,272	1,890,086	17,729,843	(1,859,415)
<i>Total Net Assets (Deficit)</i>	<u>\$113,137,479</u>	<u>\$59,032,631</u>	<u>\$7,801,460</u>	<u>\$179,971,570</u>	<u>(\$1,859,415)</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, 2005*

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Internal Service
<b>Operating Revenues</b>					
Charges for Services	\$11,079,026	\$6,046,924	\$7,138,177	\$24,264,127	\$8,749,727
Special Assessments	12,310	0	0	12,310	0
Other	439,421	609,739	37,190	1,086,350	2,158
<i>Total Operating Revenues</i>	<u>11,530,757</u>	<u>6,656,663</u>	<u>7,175,367</u>	<u>25,362,787</u>	<u>8,751,885</u>
<b>Operating Expenses</b>					
Personal Services	5,660,410	1,538,115	225,267	7,423,792	54,681
Materials and Supplies	202,776	751,560	12,875	967,211	0
Contractual Services	3,952,303	1,614,312	5,969,982	11,536,597	707,159
Other Operating Expenses	704,181	614,417	45,206	1,363,804	67,559
Claims	0	0	0	0	7,776,883
Depreciation	3,660,260	1,215,829	287,370	5,163,459	0
<i>Total Operating Expenses</i>	<u>14,179,930</u>	<u>5,734,233</u>	<u>6,540,700</u>	<u>26,454,863</u>	<u>8,606,282</u>
<i>Operating Income (Loss)</i>	<u>(2,649,173)</u>	<u>922,430</u>	<u>634,667</u>	<u>(1,092,076)</u>	<u>145,603</u>
<b>Non Operating Revenues (Expenses)</b>					
Interest	369,110	121,271	52,838	543,219	13,827
Operating Grants	0	31,000	84,896	115,896	0
Interest and Fiscal Charges	(2,206,517)	(2,126,138)	(337,641)	(4,670,296)	0
Gain on Disposal of Capital Assets	15,150	1,700	0	16,850	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,822,257)</u>	<u>(1,972,167)</u>	<u>(199,907)</u>	<u>(3,994,331)</u>	<u>13,827</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(4,471,430)</u>	<u>(1,049,737)</u>	<u>434,760</u>	<u>(5,086,407)</u>	<u>159,430</u>
Capital Contributions	7,026,055	8,570,023	0	15,596,078	0
Transfers In	0	0	4,000	4,000	0
Transfers Out	(54,525)	(93,753)	0	(148,278)	0
<i>Change in Net Assets</i>	<u>2,500,100</u>	<u>7,426,533</u>	<u>438,760</u>	<u>10,365,393</u>	<u>159,430</u>
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>110,637,379</u>	<u>51,606,098</u>	<u>7,362,700</u>	<u>169,606,177</u>	<u>(2,018,845)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$113,137,479</u>	<u>\$59,032,631</u>	<u>\$7,801,460</u>	<u>\$179,971,570</u>	<u>(\$1,859,415)</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2005

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$11,049,549	\$5,994,361	\$8,127,999	\$25,171,909	\$0
Cash Received from Interfund Services Provided	0	0	0	0	8,749,727
Other Cash Receipts	439,421	609,739	37,190	1,086,350	2,158
Cash Payments to Suppliers for Goods and Services	(4,319,169)	(2,586,064)	(6,877,327)	(13,782,560)	(703,983)
Cash Paid to Employees	(5,666,659)	(1,468,380)	(213,235)	(7,348,274)	(54,681)
Cash Paid for Claims	0	0	0	0	(7,358,582)
Other Operating Cash Payments	(539,674)	(614,417)	(45,206)	(1,199,297)	(67,559)
<i>Net Cash Provided by Operating Activities</i>	<u>963,468</u>	<u>1,935,239</u>	<u>1,029,421</u>	<u>3,928,128</u>	<u>567,080</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Receipts for Operating Grants	0	31,000	84,896	115,896	0
Transfers In	0	0	4,000	4,000	0
Transfers Out	(54,525)	(93,753)	0	(148,278)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(54,525)</u>	<u>(62,753)</u>	<u>88,896</u>	<u>(28,382)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Payments for Capital Acquisition	(2,152,947)	(9,946,998)	(79,397)	(12,179,342)	0
Proceeds from Capital Assets	15,150	1,700	0	16,850	0
Proceeds from OWDA	1,195,864	9,414,757	0	10,610,621	0
Principal Paid on General Obligation Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on General Obligation Bonds	0	(30,309)	0	(30,309)	0
Principal Paid on OWDA Loans	(2,263,204)	(1,664,546)	(556,653)	(4,484,403)	0
Interest Paid on OWDA Loans	(1,887,260)	(1,827,516)	(353,505)	(4,068,281)	0
Principal Paid on OPWC Loans	0	(16,794)	0	(16,794)	0
Receipts from Tap-in Fees	4,019,381	1,403,087	0	5,422,468	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,073,016)</u>	<u>(2,726,331)</u>	<u>(989,555)</u>	<u>(4,788,902)</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>					
Interest on Investments	369,110	121,271	52,838	543,219	13,827
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>205,037</b>	<b>(732,574)</b>	<b>181,600</b>	<b>(345,937)</b>	<b>580,907</b>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>12,694,974</u>	<u>4,504,183</u>	<u>1,786,478</u>	<u>18,985,635</u>	<u>275,179</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$12,900,011</u></u>	<u><u>\$3,771,609</u></u>	<u><u>\$1,968,078</u></u>	<u><u>\$18,639,698</u></u>	<u><u>\$856,086</u></u>

(continued)

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2005

	Business-Type Activities				Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>					
Operating Income (Loss)	(\$2,649,173)	\$922,430	\$634,667	(\$1,092,076)	\$145,603
<i>Adjustments:</i>					
Depreciation	3,660,260	1,215,829	287,370	5,163,459	0
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	(134,962)	(52,300)	986,475	799,213	0
Materials and Supplies Inventory	(16,824)	27,493	0	10,669	0
Intergovernmental Receivable	0	0	2,285	2,285	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	107,616	(163,954)	(480,872)	(537,210)	3,483
Contracts Payable	68,949	(49,107)	(407,676)	(387,834)	0
Compensated Absences Payable	33,637	28,540	12,131	74,308	0
Accrued Wages	(39,886)	41,195	(99)	1,210	0
Intergovernmental Payable	(66,149)	(11,202)	(2,575)	(79,926)	(307)
Claims Payable	0	0	0	0	418,301
Interfund Payable	0	(23,685)	(2,285)	(25,970)	0
<i>Total Adjustments</i>	3,612,641	1,012,809	394,754	5,020,204	421,477
<i>Net Cash Provided by Operating Activities</i>	<u>\$963,468</u>	<u>\$1,935,239</u>	<u>\$1,029,421</u>	<u>\$3,928,128</u>	<u>\$567,080</u>

**Noncash Activities:**

The Medina County Sewer District received donated capital assets from developers in the amount of \$3,006,674 and the Medina County Water District received donated capital assets from developers in the amount of \$7,166,936.

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Funds*  
*December 31, 2005*

---

---

<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$15,182,178
Cash and Cash Equivalents in Segregated Accounts	2,575,709
Cash and Cash Equivalents with Fiscal Agents	8,704
Property Taxes Receivable	197,904,182
Accrued Interest Receivable	9,738
Special Assessments Receivable	7,891,024
Intergovernmental Receivable	<u>13,020,353</u>
<i>Total Assets</i>	<u><u>\$236,591,888</u></u>
<b>Liabilities</b>	
Intergovernmental Payable	\$14,531,892
Deposits Held and Due to Others	20,134
Payroll Withholdings	146,679
Undistributed Assets	<u>221,893,183</u>
<i>Total Liabilities</i>	<u><u>\$236,591,888</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, 2005*

---

**Note 1 - Reporting Entity**

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

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Medina County, this includes the Alcohol, Drug Addiction and Mental Health Board (ADAMH), the Board of Mental Retardation and Developmental Disabilities (MRDD), and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes. The County has no component units.

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

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

The County is associated with certain organizations which are defined as a Joint Venture, Jointly Governed Organizations, Risk Sharing Pool, Related Organizations or Insurance Purchasing Pool. These organizations are presented in Note 20, 22, Note 23, Note 24 and Note 25 to the basic financial statements. These organizations are:

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



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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

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

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

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

The financial statements of Medina County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

### ***A. Basis of Presentation***

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

***Government-wide Financial Statements*** The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses.

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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.

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

***B. Fund Accounting***

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

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

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

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

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

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

***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.

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

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

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

### ***C. Measurement Focus***

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

***D. Basis of Accounting***

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

***Revenues - Exchange and Non-Exchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, property transfer fees, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from property transfer fees, grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales tax (See Note 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

***E. Budgetary Data***

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

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

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

***F. Cash and Investments***

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

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

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

During 2005, investments were limited to certificates of deposit, repurchase agreements, manuscript bonds, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes and STAROhio.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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, 2005.

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 2005 amounted to \$1,981,823 which includes \$1,655,264 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, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of the purchase and reflecting the expenditure/expense in the year in which services are consumed.

***H. Inventory***

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

***I. Capital Assets***

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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

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

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

***J. Interfund Balances***

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

***K. Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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

***L. Accrued Liabilities and Long-Term Obligations***

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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

***M. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

The government wide statement of net assets reports \$38,043,651 of restricted net assets of which \$8,109,783 is restricted by enabling legislation.

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

***N. Fund Balance Reserves***

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

***O. Operating Revenues and Expenses***

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

***P. Interfund Activity***

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



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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

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

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

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

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

***S. Estimates***

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

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

For 2005, the County has implemented GASB Statement No. 40, "Deposit and Investment Risk Disclosures," and GASB Statement No. 42 "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries," GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section."

GASB Statement No. 40 establishes new disclosure requirements for risks associated with deposits and investments.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets and clarifies and establishes accounting requirements for insurance recoveries. The implementation of GASB Statement No. 42 did not affect the presentation of the financial statements of the County.

The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

During 2005, it was determined that accounts payable was overstated at December 31, 2004. This restatement along with a reclassification to an agency fund had the following effect on fund balance at December 31, 2004:

	General	Achievement Center	ADAMH Board
Fund Balance (Deficit), December 31, 2004	\$10,522,741	\$8,990,824	\$6,464,402
Equity in Pooled Cash and Cash Equivalents	0	0	0
Accounts Payable	0	0	0
Restated Fund Balance, December 31, 2004	\$10,522,741	\$8,990,824	\$6,464,402

	Other Governmental Funds	Total
Fund Balance December 31, 2004	\$18,167,846	\$44,145,813
Equity in Pooled Cash and Cash Equivalents	(305,444)	(305,444)
Accounts Payable	20,662	20,662
Restated Fund Balance, December 31, 2004	\$17,883,064	\$43,861,031

The above adjustments, along with a reclassification of accounts recorded in the self insurance internal service fund in the amount of \$39,893 to agency funds and an overstatement in capital assets in business-type activities had the following effects on net assets as they were previously reported.

	Governmental Activities
Net Assets, December 31, 2004	\$100,031,390
Cash and Cash Equivalents	(345,337)
Accounts Payable	20,661
Adjusted Net Assets, December 31, 2004	\$99,706,714

	Sewer District	Water District	Solid Waste	Total Business-Type Activities	Internal Service
Net Assets, December 31, 2004	\$110,637,379	\$54,133,316	\$7,362,700	\$172,133,395	(\$1,978,952)
Cash and Cash Equivalents					(\$39,893)
Capital Assets	0	(2,527,218)	0	(2,527,218)	0
Adjusted Net Assets, December 31, 2004	\$110,637,379	\$51,606,098	\$7,362,700	\$169,606,177	(\$2,018,845)

During 2005, the reclassification of the Recorder Housing Special Revenue Fund and two accounts recorded in the self insurance internal service fund to agency funds increased equity in pooled cash and cash equivalents and undistributed monies in the agency funds.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**Note 4 - Compliance and Accountability**

**A. Legal Compliance**

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

<i>Special Revenue Funds</i>	
Community Development Block Grant	\$25,295
Community Safety Awareness	1,335
Courthouse Security	1,199
Drug Enforcement	34,298
Office for Older Adults	81,732
Ohio Criminal Justice Service	6,644
Title VI-D	76,147
Transportation Program	248,560
Workforce Development	544,386
<i>Capital Projects Fund</i>	
County Capital Improvements	351,875
<i>Proprietary Fund</i>	
Solid Waste Management	14,695

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

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

	<u>Final Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
<i>Special Revenue Funds</i>			
Help America Vote			
Capital Outlay	\$74,186	\$1,789,546	\$1,715,360
<i>Debt Service Fund</i>			
Special Assessment Bond Retirement			
Interest and Fiscal Charges	119,058	253,237	134,179
<i>Capital Projects Fund</i>			
State Issue II			
Capital Outlay	0	1,977,299	1,977,299
<i>Enterprise Funds</i>			
Medina County Sewer District			
Capital Outlay	1,178,135	2,071,201	893,066
Medina County Water District			
Capital Outlay	980,110	10,136,870	9,156,760

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

Contrary to Section 5709.39, Ohio Revised Code, the Help America Vote Act Special Revenue fund had original appropriations of \$908,254 in excess of \$790,652 over original certificates plus beginning balances of \$117,602.

***B. Fund Deficits***

The following nonmajor funds had a deficit fund balance or deficit net assets as of December 31, 2005:

<i>Special Revenue Funds</i>	
Children's Services	\$530,166
Community Development Block Grant	71,547
Ohio Criminal Justice Service	6,644
Public Assistance	122,066
Title VI-D	57,592
Transportation Program	284,402
Workforce Development	567,662
<i>Capital Projects Fund</i>	
County Capital Improvements	130,089
<i>Proprietary Fund</i>	
Self Insurance	1,859,415

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

The deficit in the internal service fund resulted from an adjustment for accrued liabilities. The County continues to examine ways to maintain the self-insurance fund and have set rate increases for the portion paid by the employees to begin in 2006.

**Note 5 - Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments reported at fair value (GAAP) rather than cost (budget).

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

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

	General	Achievement Center	ADAMH Board
GAAP Basis	\$2,042,915	\$2,467,262	(\$3,073,083)
Net Adjustment for Revenue Accruals	(289,658)	1,440,546	2,917,396
Unrecorded Cash - End of Year	(1,387)	0	0
Fair Value Investments - Beginning of Year	(190,239)	0	0
Fair Value Investments - End of Year	(216,423)	0	0
Net Adjustment for Expenditure Accruals	163,520	6,145	298,458
Encumbrances	(1,240,008)	(678,607)	(914,208)
Budget Basis	<u>\$268,720</u>	<u>\$3,235,346</u>	<u>(\$771,437)</u>

**Note 6 - Deposits and Investments**

Monies held by the County are classified by State statute into three categories.

Active deposits are public deposits determined to be necessary to meet current demands 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.

Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality;

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

3. Written repurchase agreements in the securities listed above;
4. Bond and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Commercial paper notes, corporate notes and bankers acceptances;
10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

### **Deposits**

***Custodial Credit Risk*** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$38,988,157 of the County's bank balance of \$39,750,582 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**Investments**

Investments are reported at fair value. As of December 31, 2005, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Home Loan Bank Notes	\$16,173,838	November 21, 2008
Federal Home Mortgage Association Notes	1,518,470	December 31, 2007
Federal Home Loan Mortgage Corporation Notes	5,956,885	December 31, 2007
STAR Ohio	736,208	39 Days - Average
Total	<u>\$24,385,401</u>	

**Interest Rate Risk** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. To date, no investments have been purchased with a life greater than two years.

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

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

**Concentration of Credit Risk** The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2005:

<u>Investment</u>	<u>Percentage of Investments</u>
Federal Home Loan Bank Notes	66.33%
Federal National Mortgage Association Notes	6.23%
Federal Home Loan Mortgage Corporation Notes	24.43%
STAR Ohio	3.01%

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

**Note 7 - Sales and Use Tax**

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2005. 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 2005 amounted to \$9,247,660, which was credited entirely to the general fund.

**Note 8 - Property Taxes**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2005 for real and public utility property taxes represents collections of 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) are for 2005 taxes.

2005 real property taxes are levied after October 1, 2005, on the assessed value as of January 1, 2005, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2005 real property taxes are collected in and intended to finance 2006.

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. 2005 public utility property taxes which became a lien December 31, 2004, are levied after October 1, 2005, and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004, on the values as of December 31, 2004. Collections are made in 2005. Tangible personal property assessments are 25 percent of true value for capital assets and 21 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2005, was \$7.22 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real Property	\$3,868,686,630
Public Utility Personal Property	103,947,740
Tangible Personal Property	205,454,251
Total Valuation	<u>\$4,178,088,621</u>



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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, 2005 and for which there is an enforceable legal claim. In the General Fund, Achievement Center, County Home Donations, Drug Enforcement and the General Obligation Bond Retirement Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2005 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue, while the remainder of the tax receivable is deferred.

**Note 9 - Receivables**

Receivables at December 31, 2005, consisted of property taxes, sales taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues.

Special assessments expected to be collected in more than one year amount to \$3,502,452 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$634,480.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities</b>	
ADAMH Grants and Subsidies	\$3,891,764
Local Government	2,348,020
Public Assistance Grants and Subsidies	1,837,777
Homestead and Rollback	1,568,526
Motor Vehicle Registration	911,799
Gasoline Tax	555,404
Workforce Development Grants and Subsidies	544,385
Civil Division	459,747
Ohio Criminal Juvenile Detention Grants and Subsidies	319,560
Charges for Services	185,544
Cents per Gallon	180,061
Achievement Center Grants and Subsidies	157,993
Permissive Tax	129,603
Office for Older Adults Grants and Subsidies	96,257
Inmate Housing	85,124
Municipal Fine Distribution	65,039
Child Support Grants and Subsidies	43,693
Indigent Defense Reimbursement	41,611
Title IV-D Grants and Subsidies	33,921
CDBG Grants and Subsidies	25,295
Sheriff's Rotary	16,809
ODOT Grant	9,480
Ohio Criminal Justice Services Grants and Subsidies	6,644
Delinquent Advertising	5,146
Dispatch	1,075
<i>Total Governmental Activities</i>	<u><u>\$13,520,277</u></u>
<b>Business-Type Activities</b>	
Solid Waste Grants	<u><u>\$14,695</u></u>

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2005

**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2005, was as follows:

	Balance 12/31/04	Additions	Deletions	Balance 12/31/05
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,207,255	\$0	\$0	\$3,207,255
Construction in Progress	53,700	119,844	(53,700)	119,844
Total Capital Assets not being depreciated	<u>3,260,955</u>	<u>119,844</u>	<u>(53,700)</u>	<u>3,327,099</u>
Capital Assets being depreciated:				
Buildings	46,292,737	0	0	46,292,737
Improvements Other Than Buildings	1,814,919	0	0	1,814,919
Equipment	12,421,024	1,189,072	(1,096,146)	12,513,950
Infrastructure:				
Bridges	12,046,516	138,775	0	12,185,291
Roads	33,071,068	0	0	33,071,068
Culverts	1,594,126	256,992	0	1,851,118
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	<u>107,555,760</u>	<u>1,584,839</u>	<u>(1,096,146)</u>	<u>108,044,453</u>
Accumulated Depreciation:				
Buildings	(10,982,430)	(1,112,391)	0	(12,094,821)
Improvements Other Than Buildings	(602,729)	(40,105)	0	(642,834)
Equipment	(8,456,855)	(1,105,458)	1,017,108	(8,545,205)
Infrastructure:				
Bridges	(2,605,585)	(260,590)	0	(2,866,175)
Roads	(23,079,269)	(1,811,987)	0	(24,891,256)
Culverts	(271,588)	(31,881)	0	(303,469)
Signals	(246,445)	(21,024)	0	(267,469)
Total Accumulated Depreciation	<u>(46,244,901)</u>	<u>(4,383,436) *</u>	<u>1,017,108</u>	<u>(49,611,229)</u>
Capital Assets being depreciated, net	<u>61,310,859</u>	<u>(2,798,597)</u>	<u>(79,038)</u>	<u>58,433,224</u>
Governmental Activities Capital Assets, Net	<u>\$64,571,814</u>	<u>(\$2,678,753)</u>	<u>(\$132,738)</u>	<u>\$61,760,323</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

	Balance 12/31/04	Additions	Deletions	Balance 12/31/05
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	78,023,837	11,771,637	0	89,795,474
Total Capital Assets not being depreciated	<u>79,025,557</u>	<u>11,771,637</u>	<u>0</u>	<u>90,797,194</u>
Capital Assets being depreciated:				
Buildings	13,993,778	0	0	13,993,778
Improvements Other Than Buildings	111,167,008	0	0	111,167,008
Equipment	4,819,500	515,831	(76,104)	5,259,227
Infrastructure:				
Water Lines	41,762,387	7,166,936	0	48,929,323
Sewer Lines	72,256,847	3,006,674	0	75,263,521
Total Capital Assets being depreciated	<u>243,999,520</u>	<u>10,689,441</u>	<u>(76,104)</u>	<u>254,612,857</u>
Accumulated Depreciation:				
Buildings	(3,785,583)	(268,248)	0	(4,053,831)
Improvements Other Than Buildings	(55,408,503)	(3,388,863)	0	(58,797,366)
Equipment	(3,131,691)	(392,999)	76,104	(3,448,586)
Infrastructure:				
Water Lines	(4,617,859)	(380,884)	0	(4,998,743)
Sewer Lines	(7,994,839)	(732,465)	0	(8,727,304)
Total Accumulated Depreciation	<u>(74,938,475)</u>	<u>(5,163,459)</u>	<u>76,104</u>	<u>(80,025,830)</u>
Capital Assets being depreciated, net	<u>169,061,045</u>	<u>5,525,982</u>	<u>0</u>	<u>174,587,027</u>
Business-Type Activities Capital Assets, Net	<u>\$248,086,602</u>	<u>\$17,297,619</u>	<u>\$0</u>	<u>\$265,384,221</u>

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

General Government:	
Legislative and Executive	\$580,775
Judicial	33,287
Public Safety	325,903
Public Works	2,687,063
Health	412,523
Human Services	343,885
Total	<u>\$4,383,436</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

**Note 11 - Federal Food Stamp Program**

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2005 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, 2005 is \$2,000.

**Note 12 - Defined Benefit Retirement Plans**

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

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

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

For the year ended December 31, 2005, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 were \$6,695,172, \$6,131,743 and \$5,757,265, respectively; 98.27 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. Contributions to the member-directed plan for 2005 were \$94,482 made by the County and \$59,270 made by the plan members.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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

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

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

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

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

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

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2005, 2004, and 2003 were \$157,452, \$159,954 and \$166,114, respectively; 84.79 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. There were no contributions made to the DC and Combined Plans for 2005 by the County or by the plan members.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

**Note 13 - Postemployment Benefits**

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

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.00 and 6.00 percent annually for the next eight years and 4 percent annually after eight years.

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

The number of active contributing participants in the traditional and combined plans was 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$1,937,838. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. Member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

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

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

All STRS benefit recipients and sponsored dependents are eligible for health care coverage. The STRS Ohio Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2005, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$12,137 for fiscal year 2005.

STRS pays health care benefits from the Health Care Reserve Fund. At June 30, 2005, the balance in the Fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS were \$254,780,000 and STRS had 115,395 eligible benefit recipients.

**Note 14 - Risk Management**

***A. Property and Liability***

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2005, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by CORSA. Coverage provided by CORSA is as follows:

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

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

***B. Workers' Compensation***

For 2005, the County participated in the County Commissioners Association of Ohio (CCAO) for the Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool, (See Note 25). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating County is calculated as one experience and a common premium rate is applied to all participants in the Plan.

Each participant pays its workers' compensation premium to the State on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

***C. Insurance Benefits***

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. The monthly premium paid by the County from January 1, 2005 to March 31, 2005 was \$321 for single coverage and \$761 for family coverage. Employees with single coverage paid \$20 per month and those with family coverage paid \$50 per month from January 1, 2006 through March 31, 2005. Beginning April 1, 2005, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$238 to \$273 for single coverage, from \$502 to \$572 for single plus one coverage, and from \$836 to \$956 for family coverage. Employee contributions ranged from \$13 to \$30 for single coverage, from \$26 to \$65 for single plus one coverage, and from \$44 to \$105 for family coverage from April 1, 2005 through December 31, 2005. An excess coverage insurance policy covers individual claims in excess of \$150,000 and aggregate claims in excess of \$7,995,428.

The liability for unpaid claims costs of \$2,710,050 reported in the fund at December 31, 2005, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2004 and 2005 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2004	\$1,979,620	\$7,411,427	\$7,099,298	\$2,291,749
2005	2,291,749	7,776,883	7,358,582	2,710,050

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**Note 15 - Long-Term Obligations**

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

	Original Issue Date	Interest Rate		Original Issue Amount	Date of Maturity
<b>Business-Type Activities:</b>					
<b>General Obligation Bonds</b>					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	1990	7.40	%	\$375,000	2010
S.D. Improvements, Pearl/Norwalk	1995	5.94		759,522	2013
<b>OWDA Loans</b>					
<i>Medina County Water District:</i>					
RRSD W-7	1981	7.56		2,593,634	2005
Chippewa Ext. and S-1	1988	7.65		813,025	2013
East Smith	1989	7.73		48,831	2009
Forest Drive	1989	8.40		67,178	2009
Route 162 Water Tower/Avon Lake	1996	5.85		2,731,477	2021
Route 162 Waterline	1996	6.58		621,460	2016
River Styx	1996	6.64		156,174	2016
Station, River, Grafton Roads	1996	5.90		1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38		997,293	2017
Steiger and Crocker Roads	1997	7.38		1,091,106	2017
Layfayette Waterline Loop	1998	6.49		1,077,303	2018
Water System Expansion	1999	6.32		1,216,567	2018
Water Distribution System	2000	5.73		2,129,497	2020
Northwest Storage	2000	4.38		4,028,963	2021
Metzger Muntz and Sleepy Hollow	2001	5.56		942,260	2021
Lester Wolff (3234)	2002	6.41		1,167,264	2022
Granger Tanks	2002	3.90		1,173,369	2022
Remsen, Huffman, Hamlin Roads	2003	4.65		855,191	2023
Spieth	2003	4.87		7,352,871	2023
Spieth Pump Station	2002	4.65		2,791,274	2023
Water System Expansion	2002	4.64		2,768,884	2024
Water System Expansion	2002	4.65		3,299,553	2024
Waterline Extensions	2003	4.40		2,775,912	2025
Foskett/Station/Beck Roads Waterline	2003	4.40		1,187,573	2025
State Route 18 Waterline Relocation	2003	3.85		841,874	2025
Waterline Extensions	2003	4.51		1,688,576	2025
St. Rte. 57 & 162 Waterline Relocation	2004	3.98		352,855	2010
Water Meters and Meter Shop	2004	4.56		139,520	2026
Valley City Sanitary Pump Station Replacement	2004	4.10		77,399	2026
Hinckley Township Storage and Water Tank	2004	5.56		266,000	2010
Granger and Medina Townships Waterline	2005	4.00		2,698,661	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75		2,500,183	2027
WTP Design	2005	4.99		103,435	2010
<i>Medina County Sewer District:</i>					
RRSD#390354	1972	6.25		873,171	2011
RRSD#390657	1977	5.25		2,720,924	2016
RRSD#39999903-2	1981	7.05		364,439	2005

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2005

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
<b>Business-Type Activities (continued):</b>				
<b>OWDA Loans</b>				
<i>Medina County Sewer District (continued):</i>				
RRSD #39999903-3	1982	10.71 %	\$478,643	2005
East Smith	1989	7.73	60,453	2009
Chippewa	1991	5.00	1,335,333	2010
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2000	3.02	1,829,529	2020
Plum Creek	2002	3.64	1,984,510	2022
Liverpool Treatment	2002	3.56	40,411,040	2022
Route 252 Sewer	2003	3.95	616,516	2022
Reservoir Sewer Replacement	2004	3.81	709,146	2025
Sewer Replacement	2004	4.16	346,094	2010
Boston Road Sanitary Sewer	2004	3.20	208,264	2009
Sanitary Sewer Replacement	2005	4.00	373,531	2010
Pumper Station Improvements	2005	3.75	319,948	2016
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	6,865,292	2014
<b>OPWC Loan</b>				
<i>Medina County Water District:</i>				
Water Loop	2002	8.00	335,885	2021
<b>Governmental Activities:</b>				
<b>General Obligation Bonds</b>				
Achievement Center	1986	7.25	7,000,000	2006
County Facilities Improvements	1996	Variable	2,500,000	2014
Highway Garage	1997	Variable	3,750,000	2014
Prosecutor's Renovations	1999	Variable	500,000	2009
Department of Human Services	1999	Variable	3,000,000	2024
Engineering Center	2000	Variable	1,350,000	2010
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2009
Various Improvement Bonds	2002	2.68	1,125,000	2009
<b>OWDA Loans</b>				
County Home Sewer	1994	3.54	122,581	2014
Fair Board Water	2001	4.65	192,144	2011
<b>Special Assessment Bonds with Governmental Commitment</b>				
SD #500 - Sewer Improvements	1985	9.13	550,000	2005
SD #500 - Water Improvements	1986	7.13	295,000	2006
County Improvements	1988	7.25	825,000	2008
Sewer Improvements, Series 1990	1990	7.40	100,000	2010
Sewer Improvements, Series 1992	1992	5.90	125,000	2012

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2005

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities (continued):</b>				
<b>Special Assessment Bonds with</b>				
<b>Governmental Commitment (continued)</b>				
State Route 18	1994	6.30 %	\$2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023
<b>OWDA Loans Paid from Special Assessments</b>				
Rustic Hills Portion	1988	7.73	664,777	2008
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
Harrisville Water	1997	6.36	578,146	2009
Harrisville Sewer	1997	6.36	870,045	2009
East Smith Water	2001	7.73	97,162	2009
East Smith Sewer	1989	7.73	86,303	2009
Forest Drive	1989	8.40	107,402	2009

A schedule of changes in bonds and other long-term obligations of the County during 2005 follows:

	Balance December 31, 2004	Additions	Reductions	Balance December 31, 2005	Amount Due in One Year
<b>Business-Type Activities:</b>					
<b>General Obligation Bonds</b>					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	\$118,419	\$0	\$19,737	\$98,682	\$19,737
S.D. Improvements, Pearl/Norwalk	359,770	0	39,975	319,795	39,975
<b>Total General Obligation Bonds</b>	<b>478,189</b>	<b>0</b>	<b>59,712</b>	<b>418,477</b>	<b>59,712</b>
<b>OWDA Loans</b>					
<i>Medina County Water District:</i>					
RRSD W-7	109,299	0	109,299	0	0
Chippewa Ext and S-1	430,373	0	40,976	389,397	44,110
East Smith	16,894	0	4,307	12,587	4,640
Forest Drive	24,574	0	5,422	19,152	5,877
Route 162 Water Tower/Avon Lake	2,150,808	0	84,816	2,065,992	89,778
Route 162 Waterline	434,676	0	28,158	406,518	30,012
River Styx	109,424	0	7,066	102,358	7,536
Station, River, Grafton Roads	1,352,982	0	90,846	1,262,136	96,206
Ryan, Avon, Marks Roads	754,574	0	41,248	713,326	44,292
Stiegler and Crocker Roads	825,557	0	45,128	780,429	48,458
Lafayette Waterline Loop	840,630	0	43,138	797,492	45,938
Water System Expansion	2,354,795	0	76,437	2,278,358	80,025
Water Distribution System	1,795,386	0	78,735	1,716,651	83,246
Northwest Storage	3,475,958	0	153,887	3,322,071	160,701
Metzger Muntz and Sleepy Hollow	826,399	0	33,162	793,237	35,031
Lester Wolff (3234)	1,071,202	0	36,280	1,034,922	38,642
Granger Tanks	995,954	0	28,643	967,311	42,735
Remsen, Huffman, Hamlin Roads	678,491	0	25,835	652,656	27,049
Spieth	6,290,511	0	225,083	6,065,428	236,179
Spieth Pump Station	2,612,996	0	95,476	2,517,520	99,967
Water System Expansion	968,823	0	47,608	921,215	50,617

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2005

	Balance December 31, 2004	Additions	Reductions	Balance December 31, 2005	Amount Due in One Year
<b>Business-Type Activities (continued):</b>					
<b>OWDA Loans (continued)</b>					
<i>Medina County Water District (continued):</i>					
Water System Expansion	\$3,794,801	\$0	\$127,963	\$3,666,838	\$133,983
Waterline Extensions	2,776,850	0	88,995	2,687,855	92,953
Foskett/Station/Beck Roads Waterlines	1,227,447	0	39,338	1,188,109	41,089
State Route 18 Waterline Relocation	841,874	0	14,166	827,708	0
Waterline Extensions	1,697,015	37,051	27,156	1,706,910	0
St. Rte. 57 & 162 Waterline Relocation	352,855	0	65,378	287,477	0
Water Meters and Meter Shop	146,875	486,708	0	633,583	0
Valley City Sanitary Pump Station Replacement	82,750	1,263,082	0	1,345,832	0
Hinckley Township Storage and Water Tank	273,955	2,325,637	0	2,599,592	0
Granger and Medina Townships Waterline	0	2,698,661	0	2,698,661	0
Hinckley Township Waterline and Ledge Road Pump	0	2,500,183	0	2,500,183	0
WTP Desgin	0	103,435	0	103,435	0
<i>Medina County Water District OWDA Loans</i>	<u>39,314,728</u>	<u>9,414,757</u>	<u>1,664,546</u>	<u>47,064,939</u>	<u>1,539,064</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	312,342	0	40,349	271,993	42,871
RRSD #390657	782,265	0	68,022	714,243	68,022
RRSD #39999903-2	14,681	0	14,681	0	0
RRSD #39999903-3	25,357	0	25,357	0	0
East Smith	21,771	0	4,307	17,464	4,640
Chippewa	506,121	0	82,097	424,024	86,253
Hamilton Road	593,521	0	61,562	531,959	64,805
Chippewa	1,352,480	0	141,318	1,211,162	148,473
Brunswick Gardens	280,706	0	26,832	253,874	28,856
Hinckley Wastewater Treatment	5,971,797	0	425,707	5,546,090	441,517
Hamilton	487,059	0	33,806	453,253	35,227
Marks Sewer	947,504	0	65,070	882,434	67,930
Brunswick Rehab	698,333	0	48,469	649,864	50,507
Medina City Rehab	1,425,531	0	77,581	1,347,950	0
Plum Creek	1,645,158	0	71,396	1,573,762	74,018
Liverpool Treatment	33,855,764	0	906,826	32,948,938	1,439,871
Route 252 Sewer	534,286	0	22,857	511,429	0
Reservoir Sewer Replacement	712,710	502,385	42,166	1,172,929	0
Sewer Replacement	347,509	0	31,621	315,888	0
Boston Road Sanitary Sewer	160,407	0	35,789	124,618	0
Sanitary Sewer Replacement	0	373,531	37,391	336,140	0
Pumper Station Improvements	0	319,948	0	319,948	0
<i>Medina County Sewer District OWDA Loans</i>	<u>50,675,302</u>	<u>1,195,864</u>	<u>2,263,204</u>	<u>49,607,962</u>	<u>2,552,990</u>
<i>Solid Waste</i>					
Central Processing Facility	6,339,061	0	556,653	5,782,408	588,835
<i>Total OWDA Loans</i>	<u>\$96,329,091</u>	<u>\$10,610,621</u>	<u>\$4,484,403</u>	<u>\$102,455,309</u>	<u>\$4,680,889</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

	Balance December 31, 2004	Additions	Reductions	Balance December 31, 2005	Amount Due In One Year
<b>Business-Type Activities (continued):</b>					
<b>OPWC Loan</b>					
Water Loop	\$285,502	\$0	\$16,794	\$268,708	\$16,794
Compensated Absences Payable	568,798	127,242	52,934	643,106	67,976
<i>Total Business-Type Activities</i>	<u>\$97,661,580</u>	<u>\$10,737,863</u>	<u>\$4,613,843</u>	<u>\$103,785,600</u>	<u>\$4,825,371</u>
<b>Governmental Activities:</b>					
<b>General Obligation Bonds</b>					
Achievement Center	\$700,000	\$0	\$350,000	\$350,000	\$350,000
County Facility Improvements	1,810,000	0	110,000	1,700,000	115,000
Highway Garage	1,305,000	0	415,000	890,000	435,000
Prosecutor's Renovations	275,000	0	50,000	225,000	55,000
Department of Human Services	2,630,000	0	80,000	2,550,000	85,000
Engineering Center	890,000	0	130,000	760,000	140,000
Adult Jail Facility Refunding Bonds	2,805,000	0	535,000	2,270,000	545,000
Unamortized Discount	(11,927)	0	(2,385)	(9,542)	0
Various Improvement Bonds	1,000,000	0	65,000	935,000	65,000
Unamortized Discount	(9,698)	0	(746)	(8,952)	0
<i>Total General Obligation Bonds</i>	<u>11,393,375</u>	<u>0</u>	<u>1,731,869</u>	<u>9,661,506</u>	<u>1,790,000</u>
<b>OWDA Loans</b>					
County Home Sewer	68,908	0	6,220	62,688	6,442
Fair Board Water	134,672	0	18,193	116,479	19,048
<i>Total OWDA Loans</i>	<u>203,580</u>	<u>0</u>	<u>24,413</u>	<u>179,167</u>	<u>25,490</u>
<b>Special Assessment Bonds</b>					
<b>With Government Commitment</b>					
SD #500 - Sewer Improvements	25,000	0	25,000	0	0
SD #500 - Water Improvements	30,000	0	15,000	15,000	15,000
County Improvements	80,000	0	20,000	60,000	20,000
Sewer Improvements, Series 1990	31,578	0	5,263	26,315	5,263
Sewer Improvements, Series 1992	40,000	0	5,000	35,000	5,000
State Route 18	945,000	0	105,000	840,000	105,000
Deferred Assessments	90,226	0	10,025	80,201	10,025
Water Improvements #5	570,000	0	25,000	545,000	25,000
Gateway Drive	395,000	0	15,000	380,000	15,000
<i>Total Special Assessment Bonds</i>	<u>\$2,206,804</u>	<u>\$0</u>	<u>\$225,288</u>	<u>\$1,981,516</u>	<u>\$200,288</u>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

	Balance December 31, 2004	Additions	Reductions	Balance December 31, 2005	Amount Due in One Year
<b>Governmental Activities (continued):</b>					
<b>OWDA Loans Paid from Special Assessments</b>					
Rustic Hills Portion	\$171,848	\$0	\$53,070	\$118,778	\$57,172
State Route 18 Water	464,717	0	38,572	426,145	41,326
State Route 18 Sewer	1,105,204	0	99,132	1,006,072	103,353
Harrisville Water	241,694	0	54,956	186,738	58,450
Harrisville Sewer	363,724	0	82,702	281,022	87,962
East Smith Water	14,615	0	8,300	6,315	9,018
East Smith Sewer	44,087	0	4,780	39,307	5,073
Forest Drive	35,544	0	7,842	27,702	8,501
<i>Total OWDA Loans</i>	<u>2,441,433</u>	<u>0</u>	<u>349,354</u>	<u>2,092,079</u>	<u>370,855</u>
Compensated Absences	<u>2,056,970</u>	<u>2,338,339</u>	<u>383,042</u>	<u>4,012,267</u>	<u>290,586</u>
<i>Total Governmental Activities</i>	<u><u>\$18,302,162</u></u>	<u><u>\$2,338,339</u></u>	<u><u>\$2,713,966</u></u>	<u><u>\$17,926,535</u></u>	<u><u>\$2,677,219</u></u>

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

All bonded debt is a general obligation supported by the full faith and credit of the County. OWDA loans grant neither security nor property interest to OWDA in any property of the County, and do not pledge the general credit of the County.

Compensated absences will be paid from the fund from which the employee is paid. These funds include the General Fund, Achievement Center, ADAMH, Auto and Gas, Child Support Enforcement Agency, Dog and Kennel, DRETAC, Drug Enforcement, Office of Older Adults, Public Assistance, Real Estate, Shelter Care, Title VI-D, Transportation, Sewer, Water and Solid Waste Funds.

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

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

***Business-Type Activities:***

	<u>General Obligation Bonds</u>		<u>OWDA Loans</u>		<u>OPWC Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2006	\$59,712	\$26,491	\$4,680,889	\$3,814,670	\$16,794	\$0
2007	59,712	22,631	4,861,511	3,596,935	16,794	0
2008	59,711	18,773	5,086,264	3,370,629	16,794	0
2009	59,710	14,913	5,303,037	3,129,459	16,794	0
2010	59,710	11,055	5,495,926	2,879,831	16,794	0
2011-2015	119,922	14,390	27,727,112	10,482,950	83,970	0
2016-2020	0	0	22,490,270	4,852,477	83,970	0
2021-2025	0	0	9,978,017	766,457	16,798	0
Total	<u>\$418,477</u>	<u>\$108,253</u>	<u>\$85,623,026</u>	<u>\$32,893,408</u>	<u>\$268,708</u>	<u>\$0</u>

***Governmental Activities:***

	<u>General Obligation Bonds</u>		<u>Special Assessment Bonds</u>		<u>OWDA Loans</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2006	\$1,790,000	\$433,932	\$200,288	\$94,972	\$396,345	\$133,549
2007	1,490,000	353,783	185,288	84,750	422,464	108,430
2008	1,075,000	292,353	190,288	75,556	382,827	81,702
2009	1,120,000	252,097	175,288	66,076	201,573	58,358
2010	490,000	208,831	175,288	57,799	212,899	47,034
2011-2015	1,845,000	753,068	635,076	189,065	655,138	67,347
2016-2020	1,130,000	326,323	360,000	81,683	0	0
2021-2025	740,000	96,900	60,000	5,400	0	0
Total	<u>\$9,680,000</u>	<u>\$2,717,287</u>	<u>\$1,981,516</u>	<u>\$655,301</u>	<u>\$2,271,246</u>	<u>\$496,420</u>

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



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

The balance of these loans is as follows:

<b>Enterprise Funds</b>	
Medina County Sewer District	\$4,128,902
Medina County Water District	12,703,381
Total	\$16,832,283

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, 2005, are an overall debt margin of \$95,980,881 and a margin on unvoted debt of \$34,809,551.

**Note 16 - Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Vacation time may not exceed two years' accrual without the approval of management. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

**Note 17 - Contractual Commitments**

As of December 31, 2005, the County had contractual commitments for the following project:

Project	Contractual Commitment	Expended	Balance 12/31/2005
HVAC Upgrades at Medina High School	\$58,525	\$42,616	\$15,909
Sidewalk Repairs at Brunswick High School	2,750	0	2,750
Exterior Building Repairs at Administration Building and Courthouse	77,400	0	77,400
Renovations to Courtroom I	23,785	0	23,785
Total	\$162,460	\$42,616	\$119,844

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

**Note 18 - Conduit Debt Obligations**

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

As of December 31, 2005, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$75,420,000 was still outstanding.

**Note 19 - Contingent Liabilities**

**A. Grants**

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

**B. Litigation**

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

**Note 20 - 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 2005, the County contributed \$70,500 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

**Note 21 - Interfund Activity and Balances**

***A. Interfund Transfers***

Interfund transfers for the year ended December 31, 2005, consisted of the following:

<u>Transfer To</u>	<u>Transfer From</u>				<u>Total</u>
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		
	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Sewer District</u>	<u>Water District</u>	
<b>Major Fund</b>					
ADAMH Board	\$255,000	\$0	\$0	\$0	\$255,000
<b>Other Governmental Funds</b>	2,317,549	686,320	54,525	93,753	3,152,147
<b>Business-Type Activities</b>					
Solid Waste Management	4,000	0	0	0	4,000
<b>Total</b>	<u>\$2,576,549</u>	<u>\$686,320</u>	<u>\$54,525</u>	<u>\$93,753</u>	<u>\$3,411,147</u>

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

***B. Interfund Balances***

Interfund balances at December 31, 2005, consisted of the following amounts and represent advances to offset deficit cash. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

<u>Interfund Payable</u>	<u>Interfund Receivable</u>		
	General Fund	Other Governmental Funds	Total
<b>Governmental Activities</b>			
<b>Major Fund</b>			
ADAMH Board	\$0	\$41	\$41
<b>Other Governmental Funds</b>	<u>1,359,567</u>	<u>11,904</u>	<u>1,371,471</u>
<i>Total Governmental Activities</i>	1,359,567	11,945	1,371,512
<b>Business-Type Activities</b>			
Solid Waste Management	<u>14,695</u>	<u>0</u>	<u>14,695</u>
<b>Total</b>	<u><u>\$1,374,262</u></u>	<u><u>\$11,945</u></u>	<u><u>\$1,386,207</u></u>

**Note 22 - Jointly Governed Organizations**

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

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 37 members including the three County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2005, the County contributed \$44,850 to NOACA.

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

The mission of the Medina County Family First Council is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2005, the County contributed \$6,750 to the Council.

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

The Lorain Medina Community Based Correctional Facility Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This Board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2005, the County did not contribute any funding to the Board.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

**Note 23 - Risk Sharing Pool**

The County Risk Sharing Authority, Inc., (CORSA) is a risk sharing pool made up of fifty-five counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2005 was \$425,479.

**Note 24 - Related Organizations**

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

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2005.

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

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2005.

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

The Medina Metropolitan Housing Authority ("MMHA") is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2005*

---

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 2005, the County did not have any financial contributions to the operation of the MMHA.

**Note 25 - Insurance Purchasing Pool**

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County participates in the Ohio Workers' Compensation Group Rating Plan that was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAO; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

---

**Combining Statements and Individual Fund Schedules**

---

## Fund Descriptions - Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

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

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

*Bullet Proof Vest Fund* – This fund accounts for revenues received from the federal government and expenditures as prescribed under the Bullet Proof Vest Partnership Grant Program.

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

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

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

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

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

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

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

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

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

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

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

(continued)



## Fund Descriptions - Nonmajor Governmental Funds (continued)

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

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

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

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

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

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

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

*Ohio Bureau Criminal Identification* - To account for the monies used for a finger print system.

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

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

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

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

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

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

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

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

(continued)

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

---

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Fund Descriptions - Nonmajor Governmental Funds (continued)

---

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$15,757,537	\$1,344,017	\$1,055,972	\$18,157,526
Cash and Cash Equivalents With Fiscal Agent	0	676	0	676
Materials and Supplies Inventory	241,838	0	0	241,838
Accrued Interest Receivable	18,666	0	0	18,666
Accounts Receivable	101,244	0	0	101,244
Intergovernmental Receivable	4,871,106	69,070	0	4,940,176
Interfund Receivable	11,945	0	0	11,945
Property Taxes Receivable	1,939,591	989,899	0	2,929,490
Special Assessments Receivable	38,976	4,073,595	0	4,112,571
<i>Total Assets</i>	<u>\$22,980,903</u>	<u>\$6,477,257</u>	<u>\$1,055,972</u>	<u>\$30,514,132</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$1,912,985	\$0	\$0	\$1,912,985
Accrued Wages and Benefits	394,257	0	0	394,257
Matured Interest Payable	0	676	0	676
Interfund Payable	1,019,596	0	351,875	1,371,471
Intergovernmental Payable	1,016,842	0	0	1,016,842
Deferred Revenue	5,797,597	5,132,564	0	10,930,161
<i>Total Liabilities</i>	<u>10,141,277</u>	<u>5,133,240</u>	<u>351,875</u>	<u>15,626,392</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,660,520	40	10,184	1,670,744
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	11,179,106	0	0	11,179,106
Debt Service Funds	0	1,343,977	0	1,343,977
Capital Projects Funds	0	0	693,913	693,913
<i>Total Fund Balances</i>	<u>12,839,626</u>	<u>1,344,017</u>	<u>704,097</u>	<u>14,887,740</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$22,980,903</u>	<u>\$6,477,257</u>	<u>\$1,055,972</u>	<u>\$30,514,132</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Taxes	\$1,895,160	\$1,048,111	\$0	\$2,943,271
Charges for Services	4,259,523	0	0	4,259,523
Fines and Forfeitures	83,260	0	0	83,260
Intergovernmental	23,238,238	70,520	3,104,370	26,413,128
Special Assessments	374,743	574,642	0	949,385
Interest	143,451	28,036	0	171,487
Donations	114,276	0	0	114,276
Other	1,924,120	300,847	79,694	2,304,661
<i>Total Revenues</i>	<u>32,032,771</u>	<u>2,022,156</u>	<u>3,184,064</u>	<u>37,238,991</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,391,308	6,061	0	5,397,369
Judicial	2,513,236	0	0	2,513,236
Public Safety	2,859,544	0	0	2,859,544
Public Works	8,169,436	0	0	8,169,436
Health	326,785	0	0	326,785
Human Services	16,197,801	0	0	16,197,801
Economic Development and Assistance	278,935	0	0	278,935
Capital Outlay	0	0	3,852,346	3,852,346
Debt Service:				
Principal Retirement	0	2,334,055	0	2,334,055
Interest and Fiscal Charges	0	770,635	0	770,635
<i>Total Expenditures</i>	<u>35,737,045</u>	<u>3,110,751</u>	<u>3,852,346</u>	<u>42,700,142</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,704,274)</u>	<u>(1,088,595)</u>	<u>(668,282)</u>	<u>(5,461,151)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,067,549	834,598	250,000	3,152,147
Transfers Out	(686,320)	0	0	(686,320)
<i>Total Other Financing Sources (Uses)</i>	<u>1,381,229</u>	<u>834,598</u>	<u>250,000</u>	<u>2,465,827</u>
<i>Net Change in Fund Balances</i>	<u>(2,323,045)</u>	<u>(253,997)</u>	<u>(418,282)</u>	<u>(2,995,324)</u>
<i>Fund Balances Beginning of Year</i>	<u>15,162,671</u>	<u>1,598,014</u>	<u>1,122,379</u>	<u>17,883,064</u>
<i>Fund Balances End of Year</i>	<u><u>\$12,839,626</u></u>	<u><u>\$1,344,017</u></u>	<u><u>\$704,097</u></u>	<u><u>\$14,887,740</u></u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2005*

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
<b>Assets</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$4,307,161	\$677,271	\$87,439	\$342	\$31,003
Materials and Supplies Inventory	241,838	0	0	0	0
Accrued Interest Receivable	18,666	0	0	0	0
Accounts Receivable	9,338	0	0	0	0
Intergovernmental Receivable	1,827,545	43,693	0	25,295	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,404,548</u>	<u>\$720,964</u>	<u>\$87,439</u>	<u>\$25,637</u>	<u>\$31,003</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$767,916	\$9,731	\$134,785	\$45,515	\$0
Accrued Wages and Benefits	104,612	44,132	0	636	0
Interfund Payable	0	0	0	25,295	1,335
Intergovernmental Payable	113,631	32,362	482,820	443	24,478
Deferred Revenue	1,184,578	43,693	0	25,295	0
<i>Total Liabilities</i>	<u>2,170,737</u>	<u>129,918</u>	<u>617,605</u>	<u>97,184</u>	<u>25,813</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	900,595	657	322,631	0	317
Unreserved, Undesignated (Deficit)	3,333,216	590,389	(852,797)	(71,547)	4,873
<i>Total Fund Balances (Deficit)</i>	<u>4,233,811</u>	<u>591,046</u>	<u>(530,166)</u>	<u>(71,547)</u>	<u>5,190</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,404,548</u>	<u>\$720,964</u>	<u>\$87,439</u>	<u>\$25,637</u>	<u>\$31,003</u>

<u>Computer</u>	<u>County Home</u>	<u>Courthouse Security</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>
\$287,364	\$76,292	\$17,996	\$2,269,918	\$90,265	\$415,994
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	49,909	0	0	0	0
0	0	0	0	0	0
0	703,899	0	0	0	0
0	0	0	38,976	0	0
<u>\$287,364</u>	<u>\$830,100</u>	<u>\$17,996</u>	<u>\$2,308,894</u>	<u>\$90,265</u>	<u>\$415,994</u>
\$1,178	\$9,051	\$0	\$18,385	\$3,571	\$17,707
0	0	0	0	4,939	10,156
0	0	1,199	0	0	0
1,036	0	2,211	0	3,679	7,258
0	753,808	0	38,976	0	0
<u>2,214</u>	<u>762,859</u>	<u>3,410</u>	<u>57,361</u>	<u>12,189</u>	<u>35,121</u>
42,449	2,607	56	0	2,658	21,418
<u>242,701</u>	<u>64,634</u>	<u>14,530</u>	<u>2,251,533</u>	<u>75,418</u>	<u>359,455</u>
<u>285,150</u>	<u>67,241</u>	<u>14,586</u>	<u>2,251,533</u>	<u>78,076</u>	<u>380,873</u>
<u>\$287,364</u>	<u>\$830,100</u>	<u>\$17,996</u>	<u>\$2,308,894</u>	<u>\$90,265</u>	<u>\$415,994</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2005*

	Drug Enforcement	Help America Vote Act	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
<b>Assets</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$884,282	\$19,156	\$6,518	\$7,385	\$19,659
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	86,120	0	0	319,560	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	1,235,692	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,206,094</u>	<u>\$19,156</u>	<u>\$6,518</u>	<u>\$326,945</u>	<u>\$19,659</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$59,865	\$0	\$255	\$0	\$19,659
Accrued Wages and Benefits	11,711	0	0	0	0
Interfund Payable	34,298	0	0	0	0
Intergovernmental Payable	182,536	0	0	0	0
Deferred Revenue	1,321,812	0	0	0	0
<i>Total Liabilities</i>	<u>1,610,222</u>	<u>0</u>	<u>255</u>	<u>0</u>	<u>19,659</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	9,180	0	9,208	4,544
Unreserved, Undesignated (Deficit)	595,872	9,976	6,263	317,737	(4,544)
<i>Total Fund Balances (Deficit)</i>	<u>595,872</u>	<u>19,156</u>	<u>6,263</u>	<u>326,945</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,206,094</u>	<u>\$19,156</u>	<u>\$6,518</u>	<u>\$326,945</u>	<u>\$19,659</u>



Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Project Impact	Public Assistance	Real Estate Assessment	Revolving Loan Program
\$76,703	\$0	\$38,888	\$132	\$693,320	\$3,503,145	\$216,465
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
96,257	6,644	0	0	1,837,777	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$172,960</u>	<u>\$6,644</u>	<u>\$38,888</u>	<u>\$132</u>	<u>\$2,531,097</u>	<u>\$3,503,145</u>	<u>\$216,465</u>
\$6,049	\$0	\$180	\$0	\$598,452	\$14,881	\$0
12,637	0	0	0	121,899	26,902	0
81,732	6,644	0	0	0	0	0
8,964	0	0	0	95,035	17,924	0
40,629	6,644	0	0	1,837,777	0	0
<u>150,011</u>	<u>13,288</u>	<u>180</u>	<u>0</u>	<u>2,653,163</u>	<u>59,707</u>	<u>0</u>
16,147	6,382	8,803	0	79,316	50,516	2,053
6,802	(13,026)	29,905	132	(201,382)	3,392,922	214,412
<u>22,949</u>	<u>(6,644)</u>	<u>38,708</u>	<u>132</u>	<u>(122,066)</u>	<u>3,443,438</u>	<u>216,465</u>
<u>\$172,960</u>	<u>\$6,644</u>	<u>\$38,888</u>	<u>\$132</u>	<u>\$2,531,097</u>	<u>\$3,503,145</u>	<u>\$216,465</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2005*

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
<b>Assets</b>					
Equity in Pooled Cash and					
Cash Equivalents	\$1,307	\$1,249,688	\$42,689	\$7,145	\$18,369
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	91,906
Intergovernmental Receivable	0	0	0	33,921	0
Interfund Receivable	0	0	0	0	11,945
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$1,307</u>	<u>\$1,249,688</u>	<u>\$42,689</u>	<u>\$41,066</u>	<u>\$122,220</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$20,445	\$4,976	\$339	\$107,442
Accrued Wages and Benefits	0	15,848	0	12,978	27,807
Interfund Payable	0	0	0	76,147	248,560
Intergovernmental Payable	568	10,003	0	9,194	22,813
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>568</u>	<u>46,296</u>	<u>4,976</u>	<u>98,658</u>	<u>406,622</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	32,754	772	9,650	10,650
Unreserved, Undesignated (Deficit)	<u>739</u>	<u>1,170,638</u>	<u>36,941</u>	<u>(67,242)</u>	<u>(295,052)</u>
<i>Total Fund Balances (Deficit)</i>	<u>739</u>	<u>1,203,392</u>	<u>37,713</u>	<u>(57,592)</u>	<u>(284,402)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,307</u>	<u>\$1,249,688</u>	<u>\$42,689</u>	<u>\$41,066</u>	<u>\$122,220</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$643,062	\$11,299	\$7,925	\$49,355	\$15,757,537
0	0	0	0	241,838
0	0	0	0	18,666
0	0	0	0	101,244
0	0	0	544,385	4,871,106
0	0	0	0	11,945
0	0	0	0	1,939,591
0	0	0	0	38,976
<u>\$643,062</u>	<u>\$11,299</u>	<u>\$7,925</u>	<u>\$593,740</u>	<u>\$22,980,903</u>
\$0	\$1,410	\$0	\$71,193	\$1,912,985
0	0	0	0	394,257
0	0	0	544,386	1,019,596
0	449	0	1,438	1,016,842
0	0	0	544,385	5,797,597
0	1,859	0	1,161,402	10,141,277
20,240	480	0	106,437	1,660,520
622,822	8,960	7,925	(674,099)	11,179,106
643,062	9,440	7,925	(567,662)	12,839,626
<u>\$643,062</u>	<u>\$11,299</u>	<u>\$7,925</u>	<u>\$593,740</u>	<u>\$22,980,903</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2005*

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
<b>Revenues</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	350,447	544,254	0	0	0
Fines and Forfeitures	66,031	0	0	0	0
Intergovernmental	7,189,101	2,030,232	998,900	181,720	224,036
Special Assessments	0	0	0	0	0
Interest	137,346	0	0	0	0
Donations	0	0	0	0	0
Other	524,883	2,678	20,791	0	0
<i>Total Revenues</i>	<u>8,267,808</u>	<u>2,577,164</u>	<u>1,019,691</u>	<u>181,720</u>	<u>224,036</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	2,378,697	0	0	0
Public Safety	0	0	0	0	238,573
Public Works	8,062,593	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	2,943,821	0	0
Economic Development and Assistance	0	0	0	244,292	0
<i>Total Expenditures</i>	<u>8,062,593</u>	<u>2,378,697</u>	<u>2,943,821</u>	<u>244,292</u>	<u>238,573</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>205,215</u>	<u>198,467</u>	<u>(1,924,130)</u>	<u>(62,572)</u>	<u>(14,537)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	610,068	0	0
Transfers Out	(479,768)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(479,768)</u>	<u>0</u>	<u>610,068</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(274,553)	198,467	(1,314,062)	(62,572)	(14,537)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,508,364</u>	<u>392,579</u>	<u>783,896</u>	<u>(8,975)</u>	<u>19,727</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,233,811</u>	<u>\$591,046</u>	<u>(\$530,166)</u>	<u>(\$71,547)</u>	<u>\$5,190</u>

Computer	County Home	Courthouse Security	Crippled Children	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
\$0	\$691,712	\$0	\$0	\$0	\$0	\$0	\$1,203,448
283,462	0	20,784	0	0	324,505	317,085	24,433
0	0	0	0	0	17,229	0	0
0	87,212	0	0	0	0	0	1,113,787
0	0	0	0	374,743	0	0	0
0	0	0	0	0	0	0	1,384
0	23,208	0	0	0	5,544	0	0
0	23,561	0	0	0	13,680	0	17,639
<u>283,462</u>	<u>825,693</u>	<u>20,784</u>	<u>0</u>	<u>374,743</u>	<u>360,958</u>	<u>317,085</u>	<u>2,360,691</u>
276,252	836,046	0	0	0	0	361,017	0
109,761	0	0	0	0	0	0	0
0	0	119,076	0	0	0	0	2,316,358
0	0	0	0	106,843	0	0	0
0	0	0	0	0	326,785	0	0
0	0	0	152,611	0	0	0	0
0	0	0	0	0	0	0	0
<u>386,013</u>	<u>836,046</u>	<u>119,076</u>	<u>152,611</u>	<u>106,843</u>	<u>326,785</u>	<u>361,017</u>	<u>2,316,358</u>
(102,551)	(10,353)	(98,292)	(152,611)	267,900	34,173	(43,932)	44,333
0	0	97,524	152,611	0	0	0	7,931
0	0	0	0	0	0	0	0
0	0	97,524	152,611	0	0	0	7,931
(102,551)	(10,353)	(768)	0	267,900	34,173	(43,932)	52,264
387,701	77,594	15,354	0	1,983,633	43,903	424,805	543,608
<u>\$285,150</u>	<u>\$67,241</u>	<u>\$14,586</u>	<u>\$0</u>	<u>\$2,251,533</u>	<u>\$78,076</u>	<u>\$380,873</u>	<u>\$595,872</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, 2005*

	FEMA Subsidy	Help America Vote Act	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
<b>Revenues</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	22,250	0	38,121
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	26,866	1,749,616	0	329,560	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	0	0	0	0
Other	0	0	0	715	0
<i>Total Revenues</i>	<u>26,866</u>	<u>1,749,616</u>	<u>22,250</u>	<u>330,275</u>	<u>38,121</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	1,815,646	0	0	0
Judicial	0	0	24,778	0	0
Public Safety	26,866	0	0	7,857	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	38,121
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>26,866</u>	<u>1,815,646</u>	<u>24,778</u>	<u>7,857</u>	<u>38,121</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(66,030)</u>	<u>(2,528)</u>	<u>322,418</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	(66,030)	(2,528)	322,418	0
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>85,186</u>	<u>8,791</u>	<u>4,527</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$19,156</u>	<u>\$6,263</u>	<u>\$326,945</u>	<u>\$0</u>

Ohio Bureau Criminal Identification	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Project Impact	Public Assistance	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	1,615,428	0
0	0	0	0	0	0	0	0
39,928	289,312	48,129	0	0	6,245,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	4,721
0	11,864	0	0	0	9,534	0	0
0	95,815	0	803	0	847,788	8,801	3,955
39,928	396,991	48,129	803	0	7,102,322	1,624,229	8,676
39,928	0	0	0	0	0	943,594	0
0	0	0	0	0	0	0	0
0	0	34,992	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	633,355	0	0	0	9,204,376	0	0
0	0	0	26,697	0	0	0	7,946
39,928	633,355	34,992	26,697	0	9,204,376	943,594	7,946
0	(236,364)	13,137	(25,894)	0	(2,102,054)	680,635	730
0	221,200	1,294	33,000	0	663,332	0	0
0	0	0	0	0	(206,552)	0	0
0	221,200	1,294	33,000	0	456,780	0	0
0	(15,164)	14,431	7,106	0	(1,645,274)	680,635	730
0	38,113	(21,075)	31,602	132	1,523,208	2,762,803	215,735
\$0	\$22,949	(\$6,644)	\$38,708	\$132	(\$122,066)	\$3,443,438	\$216,465

(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, 2005*

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
<b>Revenues</b>					
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	75,516	0	285,048	343,365
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	56,913	691,018	0	0	1,044,447
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	673	63,453	0	0
Other	0	61,385	0	8,426	293,020
<i>Total Revenues</i>	<u>56,913</u>	<u>828,592</u>	<u>63,453</u>	<u>293,474</u>	<u>1,680,832</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	54,751	0	61,071	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	721,743	0	492,418	1,774,475
Economic Development and Assistance	0	0	0	0	0
<i>Total Expenditures</i>	<u>54,751</u>	<u>721,743</u>	<u>61,071</u>	<u>492,418</u>	<u>1,774,475</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,162</u>	<u>106,849</u>	<u>2,382</u>	<u>(198,944)</u>	<u>(93,643)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	4,078	0	0	193,604	82,902
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>4,078</u>	<u>0</u>	<u>0</u>	<u>193,604</u>	<u>82,902</u>
<i>Net Change in Fund Balances</i>	6,240	106,849	2,382	(5,340)	(10,741)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(5,501)</u>	<u>1,096,543</u>	<u>35,331</u>	<u>(52,252)</u>	<u>(273,661)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$739</u>	<u>\$1,203,392</u>	<u>\$37,713</u>	<u>(\$57,592)</u>	<u>(\$284,402)</u>



Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,895,160
0	0	14,825	0	4,259,523
0	0	0	0	83,260
82,533	47,960	0	761,968	23,238,238
0	0	0	0	374,743
0	0	0	0	143,451
0	0	0	0	114,276
180	0	0	0	1,924,120
<u>82,713</u>	<u>47,960</u>	<u>14,825</u>	<u>761,968</u>	<u>32,032,771</u>
0	0	0	1,118,825	5,391,308
0	0	0	0	2,513,236
0	0	0	0	2,859,544
0	0	0	0	8,169,436
0	0	0	0	326,785
183,227	40,804	12,850	0	16,197,801
0	0	0	0	278,935
<u>183,227</u>	<u>40,804</u>	<u>12,850</u>	<u>1,118,825</u>	<u>35,737,045</u>
<u>(100,514)</u>	<u>7,156</u>	<u>1,975</u>	<u>(356,857)</u>	<u>(3,704,274)</u>
0	5	0	0	2,067,549
0	0	0	0	(686,320)
0	5	0	0	1,381,229
(100,514)	7,161	1,975	(356,857)	(2,323,045)
743,576	2,279	5,950	(210,805)	15,162,671
<u>\$643,062</u>	<u>\$9,440</u>	<u>\$7,925</u>	<u>(\$567,662)</u>	<u>\$12,839,626</u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2005*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$886,540	\$457,477	\$1,344,017
Cash and Cash Equivalents With Fiscal Agent	0	676	676
Intergovernmental Receivable	69,070	0	69,070
Property Taxes Receivable	989,899	0	989,899
Special Assessments Receivable	0	4,073,595	4,073,595
<i>Total Assets</i>	<u>\$1,945,509</u>	<u>\$4,531,748</u>	<u>\$6,477,257</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Matured Interest Payable	\$0	\$676	\$676
Deferred Revenue	1,058,969	4,073,595	5,132,564
<i>Total Liabilities</i>	<u>1,058,969</u>	<u>4,074,271</u>	<u>5,133,240</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	40	0	40
Unreserved, Undesignated	886,500	457,477	1,343,977
<i>Total Fund Balances</i>	<u>886,540</u>	<u>457,477</u>	<u>1,344,017</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,945,509</u>	<u>\$4,531,748</u>	<u>\$6,477,257</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2005*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Property and Other Taxes	\$1,048,111	\$0	\$1,048,111
Intergovernmental	70,520	0	70,520
Special Assessments	0	574,642	574,642
Interest	0	28,036	28,036
Other	300,847	0	300,847
<i>Total Revenues</i>	<u>1,419,478</u>	<u>602,678</u>	<u>2,022,156</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	6,061	0	6,061
Debt Service:			
Principal Retirement	1,759,413	574,642	2,334,055
Interest and Fiscal Charges	517,398	253,237	770,635
<i>Total Expenditures</i>	<u>2,282,872</u>	<u>827,879</u>	<u>3,110,751</u>
<i>Excess of Revenues Under Expenditures</i>	(863,394)	(225,201)	(1,088,595)
<b>Other Financing Sources</b>			
Transfers In	744,576	90,022	834,598
<i>Net Change in Fund Balances</i>	(118,818)	(135,179)	(253,997)
<i>Fund Balances Beginning of Year</i>	<u>1,005,358</u>	<u>592,656</u>	<u>1,598,014</u>
<i>Fund Balances End of Year</i>	<u><u>\$886,540</u></u>	<u><u>\$457,477</u></u>	<u><u>\$1,344,017</u></u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2005*

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$768,755	\$65,431	\$221,786	\$1,055,972
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Interfund Payable	0	0	351,875	351,875
<b>Fund Balances</b>				
Reserved for Encumbrances	5,984	4,200	0	10,184
Unreserved, Undesignated (Deficit)	762,771	61,231	(130,089)	693,913
<i>Total Fund Balances (Deficit)</i>	<u>768,755</u>	<u>65,431</u>	<u>(130,089)</u>	<u>704,097</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$768,755</u>	<u>\$65,431</u>	<u>\$221,786</u>	<u>\$1,055,972</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2005*

	Achievement Center Construction	Community Center Parking	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
<b>Revenues</b>					
Intergovernmental	\$0	\$0	\$1,127,071	\$1,977,299	\$3,104,370
Other	68,868	10,826	0	0	79,694
<i>Total Revenues</i>	68,868	10,826	1,127,071	1,977,299	3,184,064
<b>Expenditures</b>					
Capital Outlay	77,660	0	1,797,387	1,977,299	3,852,346
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,792)	10,826	(670,316)	0	(668,282)
<b>Other Financing Sources</b>					
Transfers In	0	0	250,000	0	250,000
<i>Net Change in Fund Balances</i>	(8,792)	10,826	(420,316)	0	(418,282)
<i>Fund Balances Beginning of Year</i>	777,547	54,605	290,227	0	1,122,379
<i>Fund Balances (Deficit) End of Year</i>	<u>\$768,755</u>	<u>\$65,431</u>	<u>(\$130,089)</u>	<u>\$0</u>	<u>\$704,097</u>

## Fund Descriptions – Fiduciary Funds

---

### *Fiduciary Funds*

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

### **Agency Funds**

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

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

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

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

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

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

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

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

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

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

(continued)

## Fund Descriptions – Fiduciary Funds

---

### *Other Agency Funds*

Child Support Enforcement Agency  
Deferred Assessment  
Local Emergency Planning Commission  
Municipal Fines  
Other Agency

Convention and Visitors Bureau  
Law Enforcement  
Medina County Family First Council  
Medina County Soil and Water Conservation District

**Medina County, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds*  
*December 31, 2005*

	Local Government - Shared Revenue	Property Taxes	County Levied Taxes	Courthouse Agency
<b>Assets</b>				
Equity Pooled in Cash and Cash Equivalents	\$0	\$5,783,366	\$482,270	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,564,279
Cash and Cash Equivalents with Fiscal Agents	0	0	0	8,704
Property Taxes Receivable	0	197,841,881	62,301	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	7,891,024	0	0
Intergovernmental Receivable	3,710,108	6,078,275	3,154,449	0
<i>Total Assets</i>	<u>\$3,710,108</u>	<u>\$217,594,546</u>	<u>\$3,699,020</u>	<u>\$2,572,983</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$3,710,108	\$6,078,275	\$3,154,449	\$0
Deposits Held and Due to Others	0	0	0	8,704
Payroll Withholdings	0	0	0	0
Undistributed Assets	0	211,516,271	544,571	2,564,279
<i>Total Liabilities</i>	<u>\$3,710,108</u>	<u>\$217,594,546</u>	<u>\$3,699,020</u>	<u>\$2,572,983</u>



Emergency Management	Medina County General Health District	Medina County Park District	Payroll	Recorder Housing	Child Support Enforcement Agency
\$269,530	\$2,510,286	\$2,213,986	\$1,658,218	\$313,129	\$0
0	0	0	0	0	11,430
0	0	0	0	0	0
0	0	9,738	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$269,530</u>	<u>\$2,510,286</u>	<u>\$2,223,724</u>	<u>\$1,658,218</u>	<u>\$313,129</u>	<u>\$11,430</u>
\$0	\$0	\$0	\$1,511,539	\$0	\$0
0	0	0	0	0	11,430
0	0	0	146,679	0	0
<u>269,530</u>	<u>2,510,286</u>	<u>2,223,724</u>	<u>0</u>	<u>313,129</u>	<u>0</u>
<u>\$269,530</u>	<u>\$2,510,286</u>	<u>\$2,223,724</u>	<u>\$1,658,218</u>	<u>\$313,129</u>	<u>\$11,430</u>

(continued)

**Medina County, Ohio**  
*Combining Statement of Assets and Liabilities*  
*Agency Funds (continued)*  
*December 31, 2005*

	Law Enforcement	Local Emergency Planning Commission	Medina County Family First Council	Municipal Fines
<b>Assets</b>				
Equity Pooled in Cash and Cash Equivalents	\$211,187	\$42,905	\$327,617	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Property Taxes Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	77,521
<i>Total Assets</i>	<u>\$211,187</u>	<u>\$42,905</u>	<u>\$327,617</u>	<u>\$77,521</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$0	\$0	\$77,521
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	211,187	42,905	327,617	0
<i>Total Liabilities</i>	<u>\$211,187</u>	<u>\$42,905</u>	<u>\$327,617</u>	<u>\$77,521</u>

Medina County Soil and Water Conservation District		
	Other Agency	Total
\$16,630	\$1,353,054	\$15,182,178
0	0	2,575,709
0	0	8,704
0	0	197,904,182
0	0	9,738
0	0	7,891,024
0	0	13,020,353
<u>\$16,630</u>	<u>\$1,353,054</u>	<u>\$236,591,888</u>
\$0	\$0	\$14,531,892
0	0	20,134
0	0	146,679
<u>16,630</u>	<u>1,353,054</u>	<u>221,893,183</u>
<u>\$16,630</u>	<u>\$1,353,054</u>	<u>\$236,591,888</u>

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
For the Year Ended December 31, 2005

	Beginning Balance 12/31/04	Additions	Deductions	Ending Balance 12/31/05
<b>Local Government - Shared Revenue</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,538,253	\$13,538,253	\$0
Intergovernmental Receivable	3,377,328	3,710,108	3,377,328	3,710,108
<i>Total Assets</i>	<u>\$3,377,328</u>	<u>\$17,248,361</u>	<u>\$16,915,581</u>	<u>\$3,710,108</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$3,377,328	\$17,248,361	\$16,915,581	\$3,710,108
<b>Property Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,965,671	\$208,331,715	\$207,514,020	\$5,783,366
Property Taxes Receivable	180,247,064	197,841,881	180,247,064	197,841,881
Special Assessment Receivable	10,700,276	7,891,024	10,700,276	7,891,024
Intergovernmental Receivable	5,114,722	6,078,275	5,114,722	6,078,275
<i>Total Assets</i>	<u>\$201,027,733</u>	<u>\$420,142,895</u>	<u>\$403,576,082</u>	<u>\$217,594,546</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$5,114,722	\$6,078,275	\$5,114,722	\$6,078,275
Undistributed Assets	195,913,011	414,064,620	398,461,360	211,516,271
<i>Total Liabilities</i>	<u>\$201,027,733</u>	<u>\$420,142,895</u>	<u>\$403,576,082</u>	<u>\$217,594,546</u>
<b>County Levied Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$949,214	\$4,273,480	\$4,740,424	\$482,270
Property Taxes Receivable	55,104	62,301	55,104	62,301
Intergovernmental Receivable	2,770,890	3,154,449	2,770,890	3,154,449
<i>Total Assets</i>	<u>\$3,775,208</u>	<u>\$7,490,230</u>	<u>\$7,566,418</u>	<u>\$3,699,020</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,770,890	\$3,154,449	\$2,770,890	\$3,154,449
Undistributed Assets	1,004,318	4,335,781	4,795,528	544,571
<i>Total Liabilities</i>	<u>\$3,775,208</u>	<u>\$7,490,230</u>	<u>\$7,566,418</u>	<u>\$3,699,020</u>
<b>Bureau of Support</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,602	\$0	\$18,602	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$18,602	\$0	\$18,602	\$0

(continued)

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2005

	Beginning Balance 12/31/04	Additions	Deductions	Ending Balance 12/31/05
<b>Courthouse Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$3,086,396	\$2,564,279	\$3,086,396	\$2,564,279
Cash and Cash Equivalents with Fiscal Agents	8,704	8,704	8,704	8,704
<i>Total Assets</i>	<u>\$3,095,100</u>	<u>\$2,572,983</u>	<u>\$3,095,100</u>	<u>\$2,572,983</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,527,860	\$8,704	\$1,527,860	\$8,704
Undistributed Assets	1,567,240	2,564,279	1,567,240	2,564,279
<i>Total Liabilities</i>	<u>\$3,095,100</u>	<u>\$2,572,983</u>	<u>\$3,095,100</u>	<u>\$2,572,983</u>
<b>Emergency Management</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$47,442	\$1,233,415	\$1,011,327	\$269,530
<b>Liabilities</b>				
Contracts Payable	\$106,313	\$0	\$106,313	\$0
Undistributed Assets	(58,871)	1,233,415	905,014	269,530
<i>Total Liabilities</i>	<u>\$47,442</u>	<u>\$1,233,415</u>	<u>\$1,011,327</u>	<u>\$269,530</u>
<b>Medina County General Health District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,211,712	\$5,930,036	\$5,631,462	\$2,510,286
<b>Liabilities</b>				
Undistributed Assets	\$2,211,712	\$5,930,036	\$5,631,462	\$2,510,286
<b>Medina County Park District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,352,099	\$4,769,593	\$4,907,706	\$2,213,986
Accrued Interest Receivable	5,691	9,738	5,691	9,738
<i>Total Assets</i>	<u>\$2,357,790</u>	<u>\$4,779,331</u>	<u>\$4,913,397</u>	<u>\$2,223,724</u>
<b>Liabilities</b>				
Undistributed Assets	\$2,357,790	\$4,779,331	\$4,913,397	\$2,223,724
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,787,606	\$55,676,462	\$55,805,850	\$1,658,218
Intergovernmental Receivable	383,129	0	383,129	0
<i>Total Assets</i>	<u>\$2,170,735</u>	<u>\$55,676,462</u>	<u>\$56,188,979</u>	<u>\$1,658,218</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$1,920,504	\$47,790,963	\$48,199,928	\$1,511,539
Payroll Withholdings	250,231	7,885,499	7,989,051	146,679
<i>Total Liabilities</i>	<u>\$2,170,735</u>	<u>\$55,676,462</u>	<u>\$56,188,979</u>	<u>\$1,658,218</u>

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2005

	Beginning Balance 12/31/04	Additions	Deductions	Ending Balance 12/31/05
<b>Recorder Housing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$299,804	\$1,238,434	\$1,225,109	\$313,129
<b>Liabilities</b>				
Undistributed Assets	\$299,804	\$1,238,434	\$1,225,109	\$313,129
<b>Child Support Enforcement Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$14,926	\$1,192,764	\$1,196,260	\$11,430
<b>Liabilities</b>				
Deposits Held and Due to Others	\$14,926	\$1,192,764	\$1,196,260	\$11,430
<b>Convention and Visitors Bureau</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$257,630	\$257,630	\$0
<b>Liabilities</b>				
Undistributed Assets	\$0	\$257,630	\$257,630	\$0
<b>Deferred Assessment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,817	\$73,031	\$91,848	\$0
<b>Liabilities</b>				
Undistributed Assets	\$18,817	\$73,031	\$91,848	\$0
<b>Law Enforcement</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$86,309	\$230,209	\$105,331	\$211,187
<b>Liabilities</b>				
Undistributed Assets	\$86,309	\$230,209	\$105,331	\$211,187
<b>Local Emergency Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$47,862	\$55,014	\$59,971	\$42,905
<b>Liabilities</b>				
Undistributed Assets	\$47,862	\$55,014	\$59,971	\$42,905
<b>Medina County Family First Council</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$226,862	\$752,994	\$652,239	\$327,617
Intergovernmental Receivable	9,700	0	9,700	0
<i>Total Assets</i>	<u>\$236,562</u>	<u>\$752,994</u>	<u>\$661,939</u>	<u>\$327,617</u>
<b>Liabilities</b>				
Undistributed Assets	<u>\$236,562</u>	<u>\$752,994</u>	<u>\$661,939</u>	<u>\$327,617</u>

**Medina County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2005

	Beginning Balance 12/31/04	Additions	Deductions	Ending Balance 12/31/05
<b>Municipal Fines</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,000,883	\$1,000,883	\$0
Intergovernmental Receivable	68,514	77,521	68,514	77,521
<i>Total Assets</i>	<u>\$68,514</u>	<u>\$1,078,404</u>	<u>\$1,069,397</u>	<u>\$77,521</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$68,514	\$1,078,404	\$1,069,397	\$77,521
<b>Medina County Soil and Water Conservation District</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,714	\$327,744	\$328,828	\$16,630
<b>Liabilities</b>				
Undistributed Assets	\$17,714	\$327,744	\$328,828	\$16,630
<b>Other Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,600,031	\$193,318,956	\$193,565,933	\$1,353,054
<b>Liabilities</b>				
Undistributed Assets	\$1,600,031	\$193,318,956	\$193,565,933	\$1,353,054
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14,629,745	\$491,007,849	\$490,455,416	\$15,182,178
Cash and Cash Equivalents in Segregated Accounts	3,101,322	3,757,043	4,282,656	2,575,709
Cash and Cash Equivalents with Fiscal Agents	8,704	8,704	8,704	8,704
Property Taxes Receivable	180,302,168	197,904,182	180,302,168	197,904,182
Accrued Interest Receivable	5,691	9,738	5,691	9,738
Special Assessments Receivable	10,700,276	7,891,024	10,700,276	7,891,024
Intergovernmental Receivable	11,724,283	13,020,353	11,724,283	13,020,353
<i>Total Assets</i>	<u>\$220,472,189</u>	<u>\$713,598,893</u>	<u>\$697,479,194</u>	<u>\$236,591,888</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$13,251,958	\$75,350,452	\$74,070,518	\$14,531,892
Contracts Payable	106,313	0	106,313	0
Deposits Held and Due to Others	1,561,388	1,201,468	2,742,722	20,134
Payroll Withholdings	250,231	7,885,499	7,989,051	146,679
Undistributed Assets	205,302,299	629,161,474	612,570,590	221,893,183
<i>Total Liabilities</i>	<u>\$220,472,189</u>	<u>\$713,598,893</u>	<u>\$697,479,194</u>	<u>\$236,591,888</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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$8,947,674	\$8,978,607	\$9,840,416	\$861,809
Sales Taxes	8,410,776	8,439,853	9,249,950	810,097
Property Transfer Taxes	1,921,489	1,928,132	2,113,203	185,071
Charges for Services	9,022,490	9,048,148	9,762,980	714,832
Licenses and Permits	123,304	123,730	135,606	11,876
Fines and Forfeitures	528,243	530,069	580,948	50,879
Intergovernmental	4,145,049	4,159,379	4,558,616	399,237
Interest	1,599,024	1,606,491	1,814,530	208,039
Rentals	232,481	233,284	255,676	22,392
Other	538,595	539,598	557,500	17,902
<i>Total Revenues</i>	<u>35,469,125</u>	<u>35,587,291</u>	<u>38,869,425</u>	<u>3,282,134</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	594,856	605,095	604,118	977
Materials and Supplies	7,782	7,892	7,015	877
Contractual Services	554,516	563,397	545,938	17,459
Capital Outlay	132,988	135,154	129,634	5,520
Other	198,471	201,566	194,810	6,756
Total Commissioners Office	<u>1,488,613</u>	<u>1,513,104</u>	<u>1,481,515</u>	<u>31,589</u>
Printing Services				
Personal Services	56,532	57,505	57,491	14
Materials and Supplies	36,791	37,419	37,399	20
Contractual Services	2,458	2,500	2,459	41
Capital Outlay	171	175	116	59
Total Printing Services	<u>95,952</u>	<u>97,599</u>	<u>97,465</u>	<u>134</u>
Microfilming Services				
Materials and Supplies	18,794	19,073	17,983	1,090
Contractual Services	1,475	1,500	1,130	370
Total Microfilming Services	<u>20,269</u>	<u>20,573</u>	<u>19,113</u>	<u>1,460</u>
Auditor - General				
Personal Services	505,248	513,945	513,925	20
Materials and Supplies	10,504	10,625	9,442	1,183
Contractual Services	39,004	39,568	34,938	4,630
Capital Outlay	6,411	6,521	6,500	21
Other	3,558	3,615	3,521	94
Total Auditor - General	<u>\$564,725</u>	<u>\$574,274</u>	<u>\$568,326</u>	<u>\$5,948</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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$50,681	\$51,527	\$50,000	\$1,527
Other	23,781	24,190	24,190	0
Total Auditor - Real	74,462	75,717	74,190	1,527
Auditor - Sealer				
Personal Services	27,108	27,575	27,575	0
Materials and Supplies	836	850	850	0
Contractual Services	2,034	2,065	1,737	328
Capital Outlay	1,966	2,000	2,000	0
Total Auditor - Sealer	31,944	32,490	32,162	328
Auditor - Personal Property				
Personal Services	506,285	515,000	428,316	86,684
Materials and Supplies	84,461	85,476	63,862	21,614
Contractual Services	531,722	535,128	329,912	205,216
Capital Outlay	577,317	586,296	556,175	30,121
Other	7,785	7,910	6,074	1,836
Total Auditor - Personal Property	1,707,570	1,729,810	1,384,339	345,471
Treasurer				
Personal Services	258,428	262,876	262,713	163
Materials and Supplies	5,093	5,181	5,181	0
Contractual Services	54,725	55,665	55,658	7
Capital Outlay	5,449	5,542	5,500	42
Other	3,038	3,090	3,089	1
Total Treasurer	326,733	332,354	332,141	213
Prosecuting Attorney				
Personal Services	1,031,824	1,049,585	950,512	99,073
Materials and Supplies	5,498	5,566	5,489	77
Contractual Services	80,849	82,173	79,126	3,047
Capital Outlay	24,661	24,796	20,389	4,407
Other	6,246	6,349	6,099	250
Total Prosecuting Attorney	1,149,078	1,168,469	1,061,615	106,854
Budget Commission				
Materials and Supplies	960	971	971	0
Contractual Services	148	150	0	150
Total Budget Commission	1,108	1,121	971	150
Board of Education				
Capital Outlay	\$15,238	\$15,500	\$15,500	\$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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of Revision				
Materials and Supplies	\$2,996	\$3,038	\$3,038	\$0
Other	1,089	1,100	1,100	0
<b>Total Board of Revision</b>	<b>4,085</b>	<b>4,138</b>	<b>4,138</b>	<b>0</b>
Bureau of Inspection (Audit Cost)				
Contractual Services	78,646	80,000	80,000	0
Planning Services				
Personal Services	266,429	271,015	268,842	2,173
Materials and Supplies	5,971	6,039	4,023	2,016
Contractual Services	14,104	14,322	9,770	4,552
Capital Outlay	8,484	8,577	7,728	849
Other	54,648	55,574	13,672	41,902
<b>Total Planning Services</b>	<b>349,636</b>	<b>355,527</b>	<b>304,035</b>	<b>51,492</b>
Data Processing Board				
Materials and Supplies	19,662	20,000	20,000	0
Contractual Services	39,854	40,447	29,739	10,708
Other	34,731	35,154	15,846	19,308
<b>Total Data Processing Board</b>	<b>94,247</b>	<b>95,601</b>	<b>65,585</b>	<b>30,016</b>
Board of Elections				
Personal Services	442,552	450,160	445,501	4,659
Materials and Supplies	108,052	109,549	107,401	2,148
Contractual Services	209,507	203,602	202,073	1,529
Capital Outlay	4,590	13,983	13,983	0
Other	12,288	12,500	4,544	7,956
<b>Total Board of Elections</b>	<b>776,989</b>	<b>789,794</b>	<b>773,502</b>	<b>16,292</b>
Building and Grounds				
Personal Services	456,243	464,096	462,719	1,377
Materials and Supplies	108,748	110,591	104,316	6,275
Contractual Services	1,697,495	1,725,861	1,669,413	56,448
Capital Outlay	5,426	5,504	4,263	1,241
Other	10,009	10,175	8,174	2,001
<b>Total Building and Grounds</b>	<b>2,277,921</b>	<b>2,316,227</b>	<b>2,248,885</b>	<b>67,342</b>
Garage Services				
Materials and Supplies	17,438	17,726	17,653	73
Contractual Services	193,447	196,129	167,181	28,948
Other	3,795	3,860	2,125	1,735
<b>Total Garage Services</b>	<b>\$214,680</b>	<b>\$217,715</b>	<b>\$186,959</b>	<b>\$30,756</b>

(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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Center				
Personal Services	\$52,408	\$53,310	\$53,292	\$18
Materials and Supplies	11,783	11,985	10,810	1,175
Contractual Services	7,352	7,477	5,218	2,259
Capital Outlay	7,645	7,775	7,630	145
Other	983	1,000	749	251
	80,171	81,547	77,699	3,848
Total Community Center				
Recorder				
Personal Services	289,639	294,625	280,066	14,559
Materials and Supplies	16,103	16,358	16,028	330
Contractual Services	17,551	17,838	16,215	1,623
Capital Outlay	5,220	5,282	5,241	41
Other	2,904	2,954	2,874	80
	331,417	337,057	320,424	16,633
Total Recorder				
Total General Government - Legislative and Executive	9,683,484	9,838,617	9,128,564	710,053
General Government - Judicial				
Court of Appeals				
Contractual Services	14,747	15,000	12,832	2,168
Other	73,470	74,735	74,735	0
	88,217	89,735	87,567	2,168
Total Court of Appeals				
NOACA				
Other	44,389	45,150	44,850	300
	44,389	45,150	44,850	300
Total NOACA				
Common Pleas Court				
Personal Services	1,227,722	1,248,855	1,210,219	38,636
Materials and Supplies	26,053	26,352	19,149	7,203
Contractual Services	655,147	665,995	617,334	48,661
Capital Outlay	63,993	64,655	50,560	14,095
Other	18,669	18,923	15,868	3,055
	1,991,584	2,024,780	1,913,130	111,650
Total Common Pleas Court				
Jury Commission				
Personal Services	491	500	0	500
Contractual Services	246	250	250	0
	737	750	250	500
Total Jury Commission				
Law Library				
Personal Services	\$2,949	\$3,000	\$3,000	\$0
	\$2,949	\$3,000	\$3,000	\$0

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	\$560,684	\$570,335	\$532,262	\$38,073
Materials and Supplies	11,070	11,240	11,202	38
Contractual Services	271,689	276,122	246,119	30,003
Capital Outlay	11,925	12,111	11,700	411
Other	19,095	19,395	18,082	1,313
Total Juvenile Court	874,463	889,203	819,365	69,838
Probate Court				
Personal Services	309,409	314,735	309,081	5,654
Materials and Supplies	7,152	7,270	7,237	33
Contractual Services	19,549	19,851	15,730	4,121
Capital Outlay	7,147	7,198	4,686	2,512
Other	8,131	8,236	4,272	3,964
Total Probate Court	351,388	357,290	341,006	16,284
Clerk of Courts				
Personal Services	1,059,060	1,077,289	1,075,463	1,826
Materials and Supplies	66,303	67,333	58,832	8,501
Contractual Services	182,382	185,420	153,932	31,488
Capital Outlay	26,189	26,598	23,765	2,833
Other	129,713	131,905	114,333	17,572
Total Clerk of Courts	1,463,647	1,488,545	1,426,325	62,220
Wadsworth Municipal Court				
Personal Services	126,376	128,161	111,734	16,427
Contractual Services	100,319	102,045	99,888	2,157
Total Wadsworth Municipal Court	226,695	230,206	211,622	18,584
Medina Municipal Court				
Personal Services	236,362	239,530	235,227	4,303
Contractual Services	230,940	234,578	226,638	7,940
Total Medina Municipal Court	467,302	474,108	461,865	12,243
Total General Government - Judicial	5,511,371	5,602,767	5,308,980	293,787
Public Safety				
Adult Probation				
Personal Services	446,770	454,460	450,369	4,091
Materials and Supplies	8,958	9,102	8,162	940
Contractual Services	126,270	128,016	119,689	8,327
Capital Outlay	10,704	11,200	11,200	0
Other	23,339	23,393	17,823	5,570
Total Adult Probation	\$616,041	\$626,171	\$607,243	\$18,928

(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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$951,020	\$967,390	\$953,370	\$14,020
Materials and Supplies	28,153	28,559	27,687	872
Contractual Services	225,270	228,752	210,723	18,029
Capital Outlay	8,042	8,160	7,866	294
Other	115,595	117,379	74,305	43,074
Total Juvenile Detention Home	1,328,080	1,350,240	1,273,951	76,289
Coroner				
Personal Services	94,774	96,405	96,040	365
Materials and Supplies	983	1,000	0	1,000
Contractual Services	100,153	101,768	99,337	2,431
Other	3,379	3,430	3,001	429
Total Coroner	199,289	202,603	198,378	4,225
Sheriff				
Personal Services	7,239,680	7,364,296	7,348,463	15,833
Materials and Supplies	118,050	119,766	106,252	13,514
Contractual Services	1,646,691	1,673,781	1,610,020	63,761
Capital Outlay	35,044	35,556	33,497	2,059
Other	52,743	53,547	37,323	16,224
Total Sheriff	9,092,208	9,246,946	9,135,555	111,391
Building Regulations				
Personal Services	617,019	627,640	616,106	11,534
Materials and Supplies	7,004	7,097	6,511	586
Contractual Services	99,952	101,576	92,793	8,783
Capital Outlay	15,314	15,500	9,017	6,483
Other	32,653	32,930	32,474	456
Total Building Regulations	771,942	784,743	756,901	27,842
Total Public Safety	12,007,560	12,210,703	11,972,028	238,675
Public Works				
County Engineer Office				
Personal Services	340,858	346,725	346,722	3
Health				
Health Programs				
Materials and Supplies	1,966	2,000	2,000	0
Contractual Services	169,050	171,960	171,225	735
Total Health	\$171,016	\$173,960	\$173,225	\$735

(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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$652,956	\$664,146	\$428,644	\$235,502
Materials and Supplies	121,372	123,353	122,167	1,186
Contractual Services	69,302	70,393	66,733	3,660
Capital Outlay	1,501	1,513	1,513	0
Other	28,566	28,951	11,514	17,437
Total County Home	873,697	888,356	630,571	257,785
Soldiers Relief				
Personal Services	285,093	290,000	195,745	94,255
Materials and Supplies	10,979	11,081	7,198	3,883
Contractual Services	833,813	847,113	581,633	265,480
Capital Outlay	45,344	45,767	24,250	21,517
Grants in Aid	18,742	18,742	0	18,742
Other	51,481	52,123	24,369	27,754
Total Soldiers Relief	1,245,452	1,264,826	833,195	431,631
Human Service Center				
Personal Services	34,352	34,943	30,865	4,078
Materials and Supplies	885	900	900	0
Contractual Services	38,352	39,012	39,012	0
Capital Outlay	113	115	115	0
Other	197	200	200	0
Total Human Service Center	73,899	75,170	71,092	4,078
Child Welfare Board				
Personal Services	242,820	247,000	247,000	0
Other	14,156	14,400	14,400	0
Total Child Welfare Board	256,976	261,400	261,400	0
Total Human Services	2,450,024	2,489,752	1,796,258	693,494
Economic Development and Assistance				
Economic Development				
Contractual Services	29,492	30,000	30,000	0
Other	58,985	60,000	60,000	0
Total Economic Development and Assistance	88,477	90,000	90,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	3,804,735	3,870,226	3,841,857	28,369
PERS - County Share	2,588,059	2,632,607	2,559,810	72,797
Unemployment	50,890	51,766	44,505	7,261
Total Employee Fringe Benefits	\$6,443,684	\$6,554,599	\$6,446,172	\$108,427

(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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Intergovernmental				
Public Assistance				
Grants in Aid	\$306,720	\$312,000	\$312,000	\$0
Medina County Agriculture Society				
Grants in Aid	481,926	490,206	488,618	1,588
Historical Society				
Grants in Aid	17,205	17,500	17,500	0
<b>Total Intergovernmental</b>	<b>805,851</b>	<b>819,706</b>	<b>818,118</b>	<b>1,588</b>
<i>Total Expenditures</i>	<i>37,502,325</i>	<i>38,126,829</i>	<i>36,080,067</i>	<i>2,046,762</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,033,200)</i>	<i>(2,539,538)</i>	<i>2,789,358</i>	<i>5,328,896</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	55,911	55,911	55,911	0
Transfers Out	(2,524,740)	(2,576,549)	(2,576,549)	0
<i>Total Other Financing Sources (Uses)</i>	<i>(2,468,829)</i>	<i>(2,520,638)</i>	<i>(2,520,638)</i>	<i>0</i>
<i>Net Change in Fund Balance</i>	<i>(4,502,029)</i>	<i>(5,060,176)</i>	<i>268,720</i>	<i>5,328,896</i>
<i>Fund Balance Beginning of Year</i>	<i>7,790,938</i>	<i>7,790,938</i>	<i>7,790,938</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,108,893</i>	<i>1,108,893</i>	<i>1,108,893</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$4,397,802</i>	<i>\$3,839,655</i>	<i>\$9,168,551</i>	<i>\$5,328,896</i>



**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$8,487,116	\$8,497,300	\$10,376,924	\$1,879,624
Charges for Services	542,596	543,307	674,548	131,241
Intergovernmental	6,341,312	6,348,921	7,753,318	1,404,397
Interest	2,034	2,034	2,034	0
Donations	49,733	49,793	60,808	11,015
Other	12,769	12,784	15,612	2,828
<i>Total Revenues</i>	15,435,560	15,454,139	18,883,244	3,429,105
<b>Expenditures</b>				
Current:				
Health				
Program for MRDD				
Personal Services	9,756,869	9,767,543	9,078,670	688,873
Materials and Supplies	540,181	540,695	407,719	132,976
Contractual Services	3,831,311	3,834,873	2,985,550	849,323
Capital Outlay	262,122	262,357	215,166	47,191
Other	106,162	106,273	0	106,273
Total Health	14,496,645	14,511,741	12,687,105	1,824,636
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	2,073,167	2,075,385	1,882,873	192,512
PERS - County Share	1,140,392	1,141,640	1,074,195	67,445
Unemployment	14,984	15,000	3,725	11,275
Total Employee Fringe Benefits	3,228,543	3,232,025	2,960,793	271,232
<i>Total Expenditures</i>	17,725,188	17,743,766	15,647,898	2,095,868
<i>Net Change in Fund Balance</i>	(2,289,628)	(2,289,627)	3,235,346	5,524,973
<i>Fund Balance Beginning of Year</i>	7,078,035	7,078,035	7,078,035	0
<i>Prior Year Encumbrances Appropriated</i>	743,428	743,428	743,428	0
<i>Fund Balance End of Year</i>	\$5,531,835	\$5,531,836	\$11,056,809	\$5,524,973

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,068,719	\$6,068,719	\$5,863,528	(\$205,191)
Rentals	112,891	112,891	109,074	(3,817)
Other	216,704	216,704	209,377	(7,327)
<i>Total Revenues</i>	6,398,314	6,398,314	6,181,979	(216,335)
<b>Expenditures</b>				
Current:				
Health				
ADAMH Board				
Personal Services	329,625	351,541	315,153	36,388
Materials and Supplies	25,069	30,805	13,937	16,868
Contractual Services	7,131,825	7,315,157	6,673,889	641,268
Capital Outlay	79,396	90,653	64,587	26,066
Other	42,001	52,288	41,364	10,924
Total Health	7,607,916	7,840,444	7,108,930	731,514
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	51,763	50,468	49,491	977
PERS - County Share	52,291	55,289	49,995	5,294
Total Employee Fringe Benefits	104,054	105,757	99,486	6,271
<i>Total Expenditures</i>	7,711,970	7,946,201	7,208,416	737,785
<i>Excess of Revenues Under Expenditures</i>	(1,313,656)	(1,547,887)	(1,026,437)	521,450
<b>Other Financing Sources</b>				
Transfers In	263,924	263,924	255,000	(8,924)
<i>Net Change in Fund Balance</i>	(1,049,732)	(1,283,963)	(771,437)	512,526
<i>Fund Balance Beginning of Year</i>	2,102,346	2,102,346	2,102,346	0
<i>Prior Year Encumbrances Appropriated</i>	1,128,732	1,128,732	1,128,732	0
<i>Fund Balance End of Year</i>	\$2,181,346	\$1,947,115	\$2,459,641	\$512,526

**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$10,950,460	\$11,010,813	\$10,855,844	(\$154,969)
Tap In Fees	4,043,796	4,044,040	4,019,381	(24,659)
Special Assessments	12,573	12,573	12,310	(263)
Interest	385,872	386,350	369,110	(17,240)
Other	443,359	445,808	439,421	(6,387)
OWDA Loan Proceeds	0	0	1,195,864	1,195,864
Sale of Capital Assets	0	0	15,150	15,150
<i>Total Revenues</i>	<u>15,836,060</u>	<u>15,899,584</u>	<u>16,907,080</u>	<u>1,007,496</u>
<b>Expenses</b>				
Personal Services	6,964,184	5,844,000	5,667,943	176,057
Contractual Services	5,165,703	5,763,401	4,365,506	1,397,895
Materials and Supplies	534,911	494,791	347,333	147,458
Capital Outlay	883,665	1,178,135	2,071,201	(893,066)
Other	666,984	1,033,737	549,908	483,829
Debt Service:				
Principal	3,200,000	3,200,000	2,263,204	936,796
Interest and Fiscal Charges	2,300,000	2,300,000	1,887,260	412,740
<i>Total Expenses</i>	<u>19,715,447</u>	<u>19,814,064</u>	<u>17,152,355</u>	<u>2,661,709</u>
<i>Excess of Revenues Under Expenses</i>	(3,879,387)	(3,914,480)	(245,275)	3,669,205
Transfers Out	(916,057)	(881,048)	(54,525)	826,523
<i>Net Change in Fund Equity</i>	(4,795,444)	(4,795,528)	(299,800)	4,495,728
<i>Fund Equity Beginning of Year</i>	12,059,580	12,059,580	12,059,580	0
Prior Year Encumbrances Appropriated	327,009	327,009	327,009	0
<i>Fund Equity End of Year</i>	<u>\$7,591,145</u>	<u>\$7,591,061</u>	<u>\$12,086,789</u>	<u>\$4,495,728</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Medina County Water District Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,803,135	\$6,823,232	\$5,782,954	(\$1,040,278)
Tap In Fees	1,505,069	1,505,304	1,403,087	(102,217)
Interest	115,082	115,132	120,867	5,735
Operating Grants	39,291	39,453	31,000	(8,453)
Other	1,024,275	1,032,408	609,739	(422,669)
OWDA Loan Proceeds	0	0	9,414,757	9,414,757
Sale of Capital Assets	0	0	1,700	1,700
<i>Total Revenues</i>	9,486,852	9,515,529	17,364,104	7,848,575
<b>Expenses</b>				
Personal Services	1,818,409	1,525,000	1,468,380	56,620
Contractual Services	2,482,529	2,400,448	2,028,775	371,673
Materials and Supplies	925,662	813,994	755,107	58,887
Capital Outlay	728,250	980,110	10,136,870	(9,156,760)
Other	878,808	1,335,573	628,886	706,687
Debt Service:				
Principal Retirement	2,108,397	2,108,397	1,741,052	367,345
Interest and Fiscal Charges	2,300,000	2,300,000	1,857,825	442,175
<i>Total Expenses</i>	11,242,055	11,463,522	18,616,895	(7,153,373)
<i>Excess of Revenues Under Expenses</i>	(1,755,203)	(1,947,993)	(1,252,791)	695,202
Transfers Out	(461,329)	(268,548)	(93,753)	174,795
<i>Net Change in Fund Equity</i>	(2,216,532)	(2,216,541)	(1,346,544)	869,997
<i>Fund Equity Beginning of Year</i>	4,153,705	4,153,705	4,153,705	0
Prior Year Encumbrances Appropriated	257,275	257,275	257,275	0
<i>Fund Equity End of Year</i>	\$2,194,448	\$2,194,439	\$3,064,436	\$869,997

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$7,154,539	\$8,496,982	\$8,414,096	(\$82,886)
Interest	48,767	54,165	52,838	(1,327)
Operating Grants	72,187	85,732	84,896	(836)
Other	31,624	37,557	37,190	(367)
<i>Total Revenues</i>	7,307,117	8,674,436	8,589,020	(85,416)
<b>Expenses</b>				
Personal Services	199,872	222,150	213,235	8,915
Contractual Services	6,942,366	7,723,903	7,500,573	223,330
Materials and Supplies	18,022	32,954	19,398	13,556
Capital Outlay	63,734	295,719	64,128	231,591
Other	73,628	315,877	46,867	269,010
Debt Service:				
Principal Retirement	558,000	558,000	556,653	1,347
Interest and Fiscal Charges	354,000	354,000	353,505	495
<i>Total Expenses</i>	8,209,622	9,502,603	8,754,359	748,244
<i>Excess of Revenues Under Expenses</i>	(902,505)	(828,167)	(165,339)	662,828
Transfers In	37,951	6,780	4,000	(2,780)
<i>Net Change in Fund Equity</i>	(864,554)	(821,387)	(161,339)	660,048
<i>Fund Equity Beginning of Year</i>	896,057	896,057	896,057	0
Prior Year Encumbrances Appropriated	580,507	580,507	580,507	0
<i>Fund Equity End of Year</i>	\$612,010	\$655,177	\$1,315,225	\$660,048

**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$403,521	\$403,521	\$389,950	(\$13,571)
Fines and Forfeitures	64,398	64,398	62,232	(2,166)
Intergovernmental	7,350,001	7,350,001	7,102,811	(247,190)
Interest	133,712	133,712	129,215	(4,497)
Other	543,150	543,150	524,883	(18,267)
<i>Total Revenues</i>	<u>8,494,782</u>	<u>8,494,782</u>	<u>8,209,091</u>	<u>(285,691)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Engineer - Administration				
Personal Services	1,028,120	1,028,120	953,383	74,737
Materials and Supplies	58,518	58,518	28,235	30,283
Contractual Services	85,560	85,560	32,322	53,238
Capital Outlay	50,677	50,677	29,843	20,834
Other	4,938	4,938	1,244	3,694
Total Engineer - Administration	<u>1,227,813</u>	<u>1,227,813</u>	<u>1,045,027</u>	<u>182,786</u>
Engineer - Road				
Personal Services	1,660,000	1,660,000	1,548,958	111,042
Materials and Supplies	1,685,496	1,685,496	1,472,790	212,706
Contractual Services	4,288,599	4,288,599	3,090,941	1,197,658
Capital Outlay	682,320	682,320	551,694	130,626
Other	95,243	95,243	66,540	28,703
Total Engineer - Road	<u>8,411,658</u>	<u>8,411,658</u>	<u>6,730,923</u>	<u>1,680,735</u>
Engineer - Bridges and Culverts				
Personal Services	420,000	420,000	377,457	42,543
Materials and Supplies	173,133	173,133	134,901	38,232
Contractual Services	704,395	704,395	272,755	431,640
Capital Outlay	66,040	66,040	22,601	43,439
Other	600	600	270	330
Total Engineer - Bridges and Culverts	<u>1,364,168</u>	<u>1,364,168</u>	<u>807,984</u>	<u>556,184</u>
Total Public Works	<u>\$11,003,639</u>	<u>\$11,003,639</u>	<u>\$8,583,934</u>	<u>\$2,419,705</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Auto and Gas Tax Fund (continued)*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Employee Fringe Benefits				
Engineer - Administration				
Fringe Benefits	\$253,800	\$253,800	\$170,812	\$82,988
PERS - County Share	128,000	128,000	126,233	1,767
Total Engineer - Administration	381,800	381,800	297,045	84,755
Engineer - Road				
Fringe Benefits	413,000	413,000	380,137	32,863
PERS - County Share	229,000	229,000	207,172	21,828
Unemployment	5,500	5,500	1,408	4,092
Total Engineer - Road	647,500	647,500	588,717	58,783
Engineer - Bridges and Culverts				
Fringe Benefits	7,500	7,500	5,250	2,250
PERS - County Share	64,000	64,000	51,145	12,855
Total Engineer - Bridges and Culverts	71,500	71,500	56,395	15,105
Total Employee Fringe Benefits	1,100,800	1,100,800	942,157	158,643
<i>Total Expenditures</i>	12,104,439	12,104,439	9,526,091	2,578,348
<i>Excess of Revenues Under Expenditures</i>	(3,609,657)	(3,609,657)	(1,317,000)	2,292,657
<b>Other Financing Uses</b>				
Transfers Out	(480,000)	(480,000)	(479,768)	232
<i>Net Change in Fund Balance</i>	(4,089,657)	(4,089,657)	(1,796,768)	2,292,889
<i>Fund Balance Beginning of Year</i>	3,310,207	3,310,207	3,310,207	0
<i>Prior Year Encumbrances Appropriated</i>	1,034,439	1,034,439	1,034,439	0
<i>Fund Balance End of Year</i>	\$254,989	\$254,989	\$2,547,878	\$2,292,889

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bullet Proof Vest Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,168	\$4,168	\$0	(\$4,168)
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency Communications				
Contractual Services	4,168	4,168	0	4,168
<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>	\$0	\$0	\$0	\$0



**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$573,415	\$573,415	\$544,254	(\$29,161)
Intergovernmental	2,139,005	2,139,005	2,030,232	(108,773)
Other	2,820	2,820	2,678	(142)
<i>Total Revenues</i>	<u>2,715,240</u>	<u>2,715,240</u>	<u>2,577,164</u>	<u>(138,076)</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Child Support Enforcement				
Personal Services	1,439,549	1,439,549	1,197,532	242,017
Materials and Supplies	51,360	51,360	42,491	8,869
Contractual Services	883,994	883,994	734,962	149,032
Capital Outlay	2,917	2,917	2,698	219
Other	48,816	48,816	33,461	15,355
Total General Government - Judicial	<u>2,426,636</u>	<u>2,426,636</u>	<u>2,011,144</u>	<u>415,492</u>
Employee Fringe Benefits				
Child Support Enforcement				
Fringe Benefits	258,768	258,768	215,264	43,504
PERS - County Share	193,190	193,190	160,711	32,479
Total Employee Fringe Benefits	<u>451,958</u>	<u>451,958</u>	<u>375,975</u>	<u>75,983</u>
<i>Total Expenditures</i>	<u>2,878,594</u>	<u>2,878,594</u>	<u>2,387,119</u>	<u>491,475</u>
<i>Net Change in Fund Balance</i>	(163,354)	(163,354)	190,045	353,399
<i>Fund Balance Beginning of Year</i>	429,940	429,940	429,940	0
<i>Prior Year Encumbrances Appropriated</i>	21,534	21,534	21,534	0
<i>Fund Balance End of Year</i>	<u>\$288,120</u>	<u>\$288,120</u>	<u>\$641,519</u>	<u>\$353,399</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,610,285	\$1,610,285	\$998,900	(\$611,385)
Other	28,754	28,754	20,791	(7,963)
<i>Total Revenues</i>	<u>1,639,039</u>	<u>1,639,039</u>	<u>1,019,691</u>	<u>(619,348)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services Board				
Contractual Services	3,206,988	3,206,988	3,013,654	193,334
Other	105,431	105,431	64,581	40,850
<i>Total Expenditures</i>	<u>3,312,419</u>	<u>3,312,419</u>	<u>3,078,235</u>	<u>234,184</u>
<i>Excess of Revenues Under Expenditures</i>	(1,673,380)	(1,673,380)	(2,058,544)	(385,164)
<b>Other Financing Sources</b>				
Transfers In	614,979	614,979	610,068	(4,911)
<i>Net Change in Fund Balance</i>	(1,058,401)	(1,058,401)	(1,448,476)	(390,075)
<i>Fund Balance Beginning of Year</i>	918,480	918,480	918,480	0
<i>Prior Year Encumbrances Appropriated</i>	160,019	160,019	160,019	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$20,098</u>	<u>\$20,098</u>	<u>(\$369,977)</u>	<u>(\$390,075)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$797,870	\$799,935	\$183,120	(\$616,815)
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Community Development Program				
Personal Services	24,794	21,000	16,613	4,387
Contractual Services	221,933	232,912	192,313	40,599
Capital Outlay	27,638	15,869	15,869	0
Other	16,245	21,409	11,091	10,318
Total Economic Development and Assistance	290,610	291,190	235,886	55,304
Employee Fringe Benefits				
Community Development Program				
Fringe Benefits	5,938	6,850	3,979	2,871
PERS - County Share	3,012	3,200	2,018	1,182
Total Employee Fringe Benefits	8,950	10,050	5,997	4,053
<i>Total Expenditures</i>	299,560	301,240	241,883	59,357
<i>Net Change in Fund Balance</i>	498,310	498,695	(58,763)	(557,458)
<i>Fund Balance (Deficit) Beginning of Year</i>	(14,370)	(14,370)	(14,370)	0
<i>Prior Year Encumbrances Appropriated</i>	3,995	3,995	3,995	0
<i>Fund Balance (Deficit) End of Year</i>	\$487,935	\$488,320	(\$69,138)	(\$557,458)

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$336,053	\$337,280	\$224,036	(\$113,244)
<b>Expenditures</b>				
Current:				
Public Safety				
Community Safety Awareness				
Personal Services	132,776	133,236	89,500	43,736
Materials and Supplies	124	124	70	54
Contractual Services	57,752	57,952	37,708	20,244
Capital Outlay	3,443	3,455	3,455	0
Other	145,334	145,768	102,875	42,893
Total Public Safety	339,429	340,535	233,608	106,927
Employee Fringe Benefits				
Community Safety Awareness				
Fringe Benefits	17,131	17,190	11,927	5,263
PERS - County Share	17,992	18,054	12,127	5,927
Total Employee Fringe Benefits	35,123	35,244	24,054	11,190
<i>Total Expenditures</i>	374,552	375,779	257,662	118,117
<i>Net Change in Fund Balance</i>	(38,499)	(38,499)	(33,626)	4,873
<i>Fund Balance Beginning of Year</i>	18,499	18,499	18,499	0
<i>Prior Year Encumbrances Appropriated</i>	20,000	20,000	20,000	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$4,873	\$4,873

**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$296,096	\$296,096	\$282,744	(\$13,352)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Recorder's Computer				
Personal Services	50,000	50,000	39,891	10,109
Capital Outlay	219,222	219,222	92,707	126,515
Other	193,225	193,225	193,114	111
Total General Government - Legislative and Executive	462,447	462,447	325,712	136,735
General Government - Judicial				
Clerk of Courts				
Personal Services	6,500	6,500	2,124	4,376
Capital Outlay	26,693	26,693	25,000	1,693
Other	35,401	35,401	30,482	4,919
Total Clerk of Courts	68,594	68,594	57,606	10,988
Juvenile Court				
Capital Outlay	28,360	28,360	11,077	17,283
Other	28,384	28,384	25,863	2,521
Total Juvenile Court	56,744	56,744	36,940	19,804
Probate Court				
Capital Outlay	5,161	5,161	4,422	739
Other	25,741	33,741	31,452	2,289
Total Probate Court	30,902	38,902	35,874	3,028
Total General Government - Judicial	156,240	164,240	130,420	33,820
Employee Fringe Benefits				
Computer Program				
Fringe Benefits	5,408	5,408	853	4,555
PERS - County Share	7,655	7,655	5,693	1,962
Total Employee Fringe Benefits	13,063	13,063	6,546	6,517
<i>Total Expenditures</i>	631,750	639,750	462,678	177,072
<i>Net Change in Fund Balance</i>	(335,654)	(343,654)	(179,934)	163,720
<i>Fund Balance Beginning of Year</i>	353,704	353,704	353,704	0
<i>Prior Year Encumbrances Appropriated</i>	60,017	60,017	60,017	0
<i>Fund Balance End of Year</i>	\$78,067	\$70,067	\$233,787	\$163,720

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Home Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$655,779	\$680,647	\$691,712	\$11,065
Intergovernmental	82,682	85,817	87,212	1,395
Donations	22,002	22,837	23,208	371
Other	22,337	23,184	23,561	377
<i>Total Revenues</i>	<u>782,800</u>	<u>812,485</u>	<u>825,693</u>	<u>13,208</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
County History Project				
Contractual Services	812,716	831,020	829,025	1,995
Capital Outlay	8,912	14,790	8,761	6,029
Other	13,492	15,310	13,634	1,676
<i>Total Expenditures</i>	<u>835,120</u>	<u>861,120</u>	<u>851,420</u>	<u>9,700</u>
<i>Net Change in Fund Balance</i>	(52,320)	(48,635)	(25,727)	22,908
<i>Fund Balance Beginning of Year</i>	79,241	79,241	79,241	0
<i>Prior Year Encumbrances Appropriated</i>	<u>11,120</u>	<u>11,120</u>	<u>11,120</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,041</u></u>	<u><u>\$41,726</u></u>	<u><u>\$64,634</u></u>	<u><u>\$22,908</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$20,208	\$21,086	\$20,790	(\$296)
<b>Expenditures</b>				
Current:				
Public Safety				
Courthouse Security				
Personal Services	97,837	96,230	96,045	185
Other	8,309	22,140	7,799	14,341
Total Public Safety	106,146	118,370	103,844	14,526
Employee Fringe Benefits				
Courthouse Security				
Fringe Benefits	1,944	1,920	1,908	12
PERS - County Share	14,035	13,785	13,778	7
Total Employee Fringe Benefits	15,979	15,705	15,686	19
<i>Total Expenditures</i>	122,125	134,075	119,530	14,545
<i>Excess of Revenues Under Expenditures</i>	(101,917)	(112,989)	(98,740)	14,249
<b>Other Financing Sources</b>				
Transfers In	94,792	98,914	97,524	(1,390)
<i>Net Change in Fund Balance</i>	(7,125)	(14,075)	(1,216)	12,859
<i>Fund Balance Beginning of Year</i>	13,915	13,915	13,915	0
<i>Prior Year Encumbrances Appropriated</i>	421	421	421	0
<i>Fund Balance End of Year</i>	\$7,211	\$261	\$13,120	\$12,859

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Human Services				
Crippled Children				
Other	403,817	403,817	180,718	223,099
<i>Excess of Revenues Under Expenditures</i>	(403,817)	(403,817)	(180,718)	223,099
<b>Other Financing Sources</b>				
Transfers In	375,710	375,710	152,611	(223,099)
<i>Net Change in Fund Balance</i>	(28,107)	(28,107)	(28,107)	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	28,107	28,107	28,107	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$0	\$0	\$374,743	\$374,743
<b>Expenditures</b>				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	52,752	107,859	106,993	866
<i>Net Change in Fund Balance</i>	(52,752)	(107,859)	267,750	375,609
<i>Fund Balance Beginning of Year</i>	1,983,633	1,983,633	1,983,633	0
<i>Prior Year Encumbrances Appropriated</i>	150	150	150	0
<i>Fund Balance End of Year</i>	<u>\$1,931,031</u>	<u>\$1,875,924</u>	<u>\$2,251,533</u>	<u>\$375,609</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$295,804	\$295,804	\$321,888	\$26,084
Fines and Forfeitures	20,929	20,929	22,775	1,846
Donations	5,095	5,095	5,544	449
Other	12,572	12,572	13,680	1,108
<i>Total Revenues</i>	334,400	334,400	363,887	29,487
<b>Expenditures</b>				
Current:				
Health				
Animal Control				
Personal Services	161,926	174,151	174,108	43
Materials and Supplies	28,200	27,455	27,296	159
Contractual Services	57,553	65,097	63,439	1,658
Capital Outlay	4,280	4,750	4,500	250
Other	6,949	7,894	7,696	198
Total Health	258,908	279,347	277,039	2,308
Employee Fringe Benefits				
Animal Control				
Fringe Benefits	36,905	40,696	39,682	1,014
PERS - County Share	18,208	22,500	19,578	2,922
Unemployment	4,522	5,350	4,862	488
Total Employee Fringe Benefits	59,635	68,546	64,122	4,424
<i>Total Expenditures</i>	318,543	347,893	341,161	6,732
<i>Net Change in Fund Balance</i>	15,857	(13,493)	22,726	36,219
<i>Fund Balance Beginning of Year</i>	46,743	46,743	46,743	0
<i>Prior Year Encumbrances Appropriated</i>	7,046	7,046	7,046	0
<i>Fund Balance End of Year</i>	\$69,646	\$40,296	\$76,515	\$36,219

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$352,000	\$352,000	\$317,085	(\$34,915)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
DRETAC Treasurer				
Personal Services	121,896	121,896	110,962	10,934
Materials and Supplies	5,696	5,696	4,557	1,139
Contractual Services	27,154	27,154	20,528	6,626
Capital Outlay	84,740	84,740	32,553	52,187
Other	7,161	7,161	7,105	56
Total DRETAC Treasurer	246,647	246,647	175,705	70,942
DRETAC Prosecutor				
Personal Services	164,120	164,120	99,253	64,867
Materials and Supplies	6,584	6,584	6,576	8
Contractual Services	16,507	16,507	12,121	4,386
Capital Outlay	15,548	15,548	15,000	548
Other	39,267	39,267	25,181	14,086
Total DRETAC Prosecutor	242,026	242,026	158,131	83,895
Total General Government - Legislative and Executive	488,673	488,673	333,836	154,837
Employee Fringe Benefits				
DRETAC Treasurer				
Fringe Benefits	17,404	17,404	16,114	1,290
PERS - County Share	16,525	16,525	14,820	1,705
Total DRETAC Treasurer	33,929	33,929	30,934	2,995
DRETAC Prosecutor				
Fringe Benefits	16,045	16,045	9,470	6,575
PERS - County Share	22,240	22,240	13,450	8,790
Total DRETAC Prosecutor	38,285	38,285	22,920	15,365
Total Employee Fringe Benefits	72,214	72,214	53,854	18,360
<i>Total Expenditures</i>	560,887	560,887	387,690	173,197
<i>Net Change in Fund Balance</i>	(208,887)	(208,887)	(70,605)	138,282
<i>Fund Balance Beginning of Year</i>	392,379	392,379	392,379	0
<i>Prior Year Encumbrances Appropriated</i>	49,437	49,437	49,437	0
<i>Fund Balance End of Year</i>	\$232,929	\$232,929	\$371,211	\$138,282

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$1,430,753	\$1,526,545	\$1,203,448	(\$323,097)
Fines and Forfeitures	22,334	23,830	18,786	(5,044)
Intergovernmental	1,300,190	1,391,345	1,113,787	(277,558)
Interest	1,384	1,384	1,384	0
Other	20,971	22,375	17,639	(4,736)
<i>Total Revenues</i>	2,775,632	2,965,479	2,355,044	(610,435)
<b>Expenditures</b>				
Current:				
Public Safety				
Drug Law Enforcement and Education				
Personal Services	809,909	848,900	569,314	279,586
Materials and Supplies	18,603	19,448	15,406	4,042
Contractual Services	1,593,061	1,669,285	1,608,314	60,971
Capital Outlay	4,159	4,288	2,750	1,538
Other	42,576	44,606	20,992	23,614
Total Public Safety	2,468,308	2,586,527	2,216,776	369,751
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	115,982	121,566	79,081	42,485
PERS - County Share	120,649	126,456	78,510	47,946
Unemployment	5,796	6,075	0	6,075
Total Employee Fringe Benefits	242,427	254,097	157,591	96,506
<i>Total Expenditures</i>	2,710,735	2,840,624	2,374,367	466,257
<i>Excess of Revenues Over (Under) Expenditures</i>	64,897	124,855	(19,323)	(144,178)
<b>Other Financing Sources</b>				
Transfers In	9,690	7,931	7,931	0
<i>Net Change in Fund Balance</i>	74,587	132,786	(11,392)	(144,178)
<i>Fund Balance Beginning of Year</i>	704,722	704,722	704,722	0
<i>Prior Year Encumbrances Appropriated</i>	12,718	12,718	12,718	0
<i>Fund Balance End of Year</i>	\$792,027	\$850,226	\$706,048	(\$144,178)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*FEMA Subsidy Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$23,155	\$26,866	\$26,866	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Emergency Communications				
Contractual Services	23,155	26,866	26,866	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$32,416	\$32,416	\$1,749,616	\$1,717,200
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Help America Vote				
Capital Outlay	889,744	74,186	1,789,546	(1,715,360)
Other	18,510	43,416	35,280	8,136
<i>Total Expenditures</i>	<u>908,254</u>	<u>117,602</u>	<u>1,824,826</u>	<u>(1,707,224)</u>
<i>Net Change in Fund Balance</i>	(875,838)	(85,186)	(75,210)	9,976
<i>Fund Balance Beginning of Year</i>	47,186	47,186	47,186	0
<i>Prior Year Encumbrances Appropriated</i>	<u>38,000</u>	<u>38,000</u>	<u>38,000</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$790,652)</u>	<u>\$0</u>	<u>\$9,976</u>	<u>\$9,976</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$35,500	\$35,500	\$23,184	(\$12,316)
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other	11,865	29,465	24,549	4,916
<i>Net Change in Fund Balance</i>	23,635	6,035	(1,365)	(7,400)
<i>Fund Balance Beginning of Year</i>	6,042	6,042	6,042	0
<i>Prior Year Encumbrances Appropriated</i>	194	194	194	0
<i>Fund Balance End of Year</i>	\$29,871	\$12,271	\$4,871	(\$7,400)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Detention Center Donations Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$40,000	\$40,000	\$10,000	(\$30,000)
Other	20,000	20,000	715	(19,285)
<i>Total Revenues</i>	60,000	60,000	10,715	(49,285)
<b>Expenditures</b>				
Current:				
Public Safety				
Juvenile Detention Center Donation				
Other	45,405	45,405	17,229	28,176
<i>Net Change in Fund Balance</i>	14,595	14,595	(6,514)	(21,109)
<i>Fund Balance Beginning of Year</i>	3,750	3,750	3,750	0
<i>Prior Year Encumbrances Appropriated</i>	942	942	942	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$19,287</u>	<u>\$19,287</u>	<u>(\$1,822)</u>	<u>(\$21,109)</u>



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$45,000	\$45,000	\$37,823	(\$7,177)
<b>Expenditures</b>				
Current:				
Human Services				
Women's Shelter				
Contractual Services	61,952	61,952	61,952	0
<i>Net Change in Fund Balance</i>	(16,952)	(16,952)	(24,129)	(7,177)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,949)	(1,949)	(1,949)	0
<i>Prior Year Encumbrances Appropriated</i>	18,952	18,952	18,952	0
<i>Fund Balance (Deficit) End of Year</i>	\$51	\$51	(\$7,126)	(\$7,177)

**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$350,187	\$372,161	\$287,094	(\$85,067)
Donations	14,471	15,379	11,864	(3,515)
Other	116,872	124,206	95,815	(28,391)
<i>Total Revenues</i>	<u>481,530</u>	<u>511,746</u>	<u>394,773</u>	<u>(116,973)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Title III-B				
Personal Services	166,572	170,819	150,505	20,314
Materials and Supplies	7,655	7,528	6,968	560
Contractual Services	131,506	143,373	100,410	42,963
Capital Outlay	1,988	1,796	1,796	0
Total Title III-B	<u>307,721</u>	<u>323,516</u>	<u>259,679</u>	<u>63,837</u>
Title III-C				
Personal Services	159,317	144,804	143,950	854
Materials and Supplies	1,983	1,394	1,393	1
Contractual Services	31,223	28,676	28,352	324
Total Title III-C	<u>192,523</u>	<u>174,874</u>	<u>173,695</u>	<u>1,179</u>
Donations				
Personal Services	19,986	19,435	18,058	1,377
Contractual Services	13,558	19,373	18,618	755
Capital Outlay	251	227	227	0
Other	39,061	33,558	31,123	2,435
Total Donations	<u>72,856</u>	<u>72,593</u>	<u>68,026</u>	<u>4,567</u>
Home Energy Assistance				
Personal Services	3,450	4,662	3,117	1,545
Other	1,363	5,126	1,187	3,939
Total Home Energy Assistance	<u>4,813</u>	<u>9,788</u>	<u>4,304</u>	<u>5,484</u>
Alcohol Dependency Network				
Personal Services	16,130	22,989	14,574	8,415
Materials and Supplies	44	137	75	62
Contractual Services	2,519	3,702	2,501	1,201
Total Alcohol Dependency Network	<u>18,693</u>	<u>26,828</u>	<u>17,150</u>	<u>9,678</u>
Home Delivered Meals				
Personal Services	6,927	10,793	6,259	4,534
Contractual Services	50,997	51,629	47,464	4,165
Total Home Delivered Meals	<u>\$57,924</u>	<u>\$62,422</u>	<u>\$53,723</u>	<u>\$8,699</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Human Services	\$654,530	\$670,021	\$576,577	\$93,444
Employee Fringe Benefits				
Title III-B				
Fringe Benefits	17,950	18,927	16,219	2,708
PERS - County Share	22,570	23,275	20,393	2,882
Total Title III-B	40,520	42,202	36,612	5,590
Title III-C				
Fringe Benefits	9,839	9,013	8,890	123
PERS - County Share	21,544	19,640	19,466	174
Total Title III-C	31,383	28,653	28,356	297
Donations				
Fringe Benefits	1,600	1,593	1,446	147
PERS - County Share	2,703	2,637	2,442	195
Total Donations	4,303	4,230	3,888	342
Home Energy Assistance				
Fringe Benefits	234	240	211	29
PERS - County Share	1,605	1,659	1,450	209
Total Home Energy Assistance	1,839	1,899	1,661	238
Alcohol Dependency Network				
Fringe Benefits	152	385	137	248
PERS - County Share	1,048	2,090	947	1,143
Total Alcohol Dependency Network	1,200	2,475	1,084	1,391
Home Delivered Meals				
Fringe Benefits	136	268	123	145
PERS - County Share	939	1,465	848	617
Total Home Delivered Meals	1,075	1,733	971	762
Total Employee Fringe Benefits	80,320	81,192	72,572	8,620
<i>Total Expenditures</i>	734,850	751,213	649,149	102,064
<i>Excess of Revenues Under Expenditures</i>	(253,320)	(239,467)	(254,376)	(14,909)
<b>Other Financing Sources</b>				
Transfers In	269,813	286,744	221,200	(65,544)
<i>Net Change in Fund Balance</i>	16,493	47,277	(33,176)	(80,453)
<i>Fund Balance (Deficit) Beginning of Year</i>	(30,016)	(30,016)	(30,016)	0
<i>Prior Year Encumbrances Appropriated</i>	40,968	40,968	40,968	0
<i>Fund Balance (Deficit) End of Year</i>	\$27,445	\$58,229	(\$22,224)	(\$80,453)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Bureau Criminal Identification Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$40,000	\$40,000	\$39,928	(\$72)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
OBCI Livescan				
Other	40,000	40,000	39,928	72
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Criminal Justice Service Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$76,217	\$76,217	\$50,857	(\$25,360)
<b>Expenditures</b>				
Current:				
Public Safety				
Sheriff				
Materials and Supplies	1,701	1,701	500	1,201
Contractual Services	36,094	36,094	31,277	4,817
Capital Outlay	13,484	13,484	13,258	226
Other	929	929	368	561
<i>Total Expenditures</i>	52,208	52,208	45,403	6,805
<i>Excess of Revenues Over Expenditures</i>	24,009	24,009	5,454	(18,555)
<b>Other Financing Sources</b>				
Transfers In	1,329	1,329	1,294	(35)
<i>Net Change in Fund Balance</i>	25,338	25,338	6,748	(18,590)
<i>Fund Balance (Deficit) Beginning of Year</i>	(28,073)	(28,073)	(28,073)	0
<i>Prior Year Encumbrances Appropriated</i>	8,299	8,299	8,299	0
<i>Fund Balance (Deficit) End of Year</i>	\$5,564	\$5,564	(\$13,026)	(\$18,590)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Port Authority Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$800	\$800	\$803	\$3
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Port Authority				
Other	69,204	69,204	35,500	33,704
<i>Excess of Revenues Under Expenditures</i>	(68,404)	(68,404)	(34,697)	33,707
<b>Other Financing Sources</b>				
Transfers In	49,200	49,200	33,000	(16,200)
<i>Net Change in Fund Balance</i>	(19,204)	(19,204)	(1,697)	17,507
<i>Fund Balance Beginning of Year</i>	27,000	27,000	27,000	0
<i>Prior Year Encumbrances Appropriated</i>	4,602	4,602	4,602	0
<i>Fund Balance End of Year</i>	<u>\$12,398</u>	<u>\$12,398</u>	<u>\$29,905</u>	<u>\$17,507</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Project Impact Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,118	\$1,118	\$0	(\$1,118)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	1,118	1,118	0	(1,118)
<b>Other Financing Uses</b>				
Transfers Out	<u>(132)</u>	<u>(132)</u>	<u>0</u>	<u>132</u>
<i>Net Change in Fund Balance</i>	986	986	0	(986)
<i>Fund Balance Beginning of Year</i>	<u>132</u>	<u>132</u>	<u>132</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,118</u></u>	<u><u>\$1,118</u></u>	<u><u>\$132</u></u>	<u><u>(\$986)</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,902,419	\$6,902,419	\$6,253,815	(\$648,604)
Donations	10,767	10,767	9,534	(1,233)
Other	957,050	957,050	847,434	(109,616)
<i>Total Revenues</i>	7,870,236	7,870,236	7,110,783	(759,453)
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance				
Personal Services	3,204,124	3,258,587	3,189,494	69,093
Materials and Supplies	103,884	125,348	117,155	8,193
Contractual Services	4,888,537	5,267,426	5,081,357	186,069
Capital Outlay	65,168	78,707	61,245	17,462
Other	43,595	138,724	69,783	68,941
Total Public Assistance	8,305,308	8,868,792	8,519,034	349,758
Social Services				
Other	1,849	1,849	0	1,849
Total Human Services	8,307,157	8,870,641	8,519,034	351,607
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	630,908	652,800	628,027	24,773
PERS - County Share	433,135	445,500	431,157	14,343
Unemployment	42	1,800	42	1,758
Total Employee Fringe Benefits	1,064,085	1,100,100	1,059,226	40,874
<i>Total Expenditures</i>	9,371,242	9,970,741	9,578,260	392,481
<i>Excess of Revenues Under Expenditures</i>	(1,501,006)	(2,100,505)	(2,467,477)	(366,972)
<b>Other Financing Sources (Uses)</b>				
Transfers In	909,464	909,464	663,332	(246,132)
Transfers Out	(207,499)	(223,000)	(206,552)	16,448
<i>Total Other Financing Sources (Uses)</i>	701,965	686,464	456,780	(229,684)
<i>Net Change in Fund Balance</i>	(799,041)	(1,414,041)	(2,010,697)	(596,656)
<i>Fund Balance Beginning of Year</i>	1,512,274	1,512,274	1,512,274	0
<i>Prior Year Encumbrances Appropriated</i>	437,904	437,904	437,904	0
<i>Fund Balance (Deficit) End of Year</i>	\$1,151,137	\$536,137	(\$60,519)	(\$596,656)



**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$1,491,872	\$1,491,872	\$1,615,428	\$123,556
Other	8,128	8,128	8,801	673
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,624,229</u>	<u>124,229</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Auditor - Real Estate Assessment				
Personal Services	598,450	598,450	564,891	33,559
Materials and Supplies	53,286	53,286	28,943	24,343
Contractual Services	209,201	209,201	161,916	47,285
Capital Outlay	66,999	66,999	30,554	36,445
Other	36,129	36,129	22,033	14,096
Total General Government - Legislative and Executive	<u>964,065</u>	<u>964,065</u>	<u>808,337</u>	<u>155,728</u>
Employee Fringe Benefits				
Auditor - Real Estate Assessment				
Fringe Benefits	132,460	132,460	113,921	18,539
PERS - County Share	72,750	72,750	66,735	6,015
Unemployment	10,810	10,810	0	10,810
Total Employee Fringe Benefits	<u>216,020</u>	<u>216,020</u>	<u>180,656</u>	<u>35,364</u>
<i>Total Expenditures</i>	<u>1,180,085</u>	<u>1,180,085</u>	<u>988,993</u>	<u>191,092</u>
<i>Excess of Revenues Over Expenditures</i>	319,915	319,915	635,236	315,321
<b>Other Financing Uses</b>				
Transfers Out	<u>(2,750,000)</u>	<u>(2,750,000)</u>	0	2,750,000
<i>Net Change in Fund Balance</i>	(2,430,085)	(2,430,085)	635,236	3,065,321
<i>Fund Balance Beginning of Year</i>	2,727,746	2,727,746	2,727,746	0
<i>Prior Year Encumbrances Appropriated</i>	<u>61,135</u>	<u>61,135</u>	<u>61,135</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$358,796</u></u>	<u><u>\$358,796</u></u>	<u><u>\$3,424,117</u></u>	<u><u>\$3,065,321</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Program Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$5,780	\$5,780	\$5,335	(\$445)
Other	19,220	19,220	17,739	(1,481)
<i>Total Revenues</i>	25,000	25,000	23,074	(1,926)
<b>Expenditures</b>				
Current:				
Economic Development and Assistance				
Revolving Loan				
Other	205,998	205,998	9,999	195,999
<i>Net Change in Fund Balance</i>	(180,998)	(180,998)	13,075	194,073
<i>Fund Balance Beginning of Year</i>	188,339	188,339	188,339	0
<i>Prior Year Encumbrances Appropriated</i>	12,998	12,998	12,998	0
<i>Fund Balance End of Year</i>	<u>\$20,339</u>	<u>\$20,339</u>	<u>\$214,412</u>	<u>\$194,073</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$114,158	\$114,158	\$56,913	(\$57,245)
<b>Expenditures</b>				
Current:				
Public Safety				
Safe Communities Program				
Personal Services	66,311	66,311	46,311	20,000
Contractual Services	3,010	3,010	0	3,010
Other	135	135	0	135
Total Public Safety	69,456	69,456	46,311	23,145
Employee Fringe Benefits				
Safe Communities Program				
Fringe Benefits	1,412	1,412	733	679
PERS - County Share	11,137	11,137	7,707	3,430
Total Employee Fringe Benefits	12,549	12,549	8,440	4,109
<i>Total Expenditures</i>	82,005	82,005	54,751	27,254
<i>Excess of Revenues Over Expenditures</i>	32,153	32,153	2,162	(29,991)
<b>Other Financing Sources</b>				
Transfers In	8,180	8,180	4,078	(4,102)
<i>Net Change in Fund Balance</i>	40,333	40,333	6,240	(34,093)
<i>Fund Balance (Deficit) Beginning of Year</i>	(8,646)	(8,646)	(8,646)	0
<i>Prior Year Encumbrances Appropriated</i>	3,145	3,145	3,145	0
<i>Fund Balance End of Year</i>	\$34,832	\$34,832	\$739	(\$34,093)

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$42,456	\$84,060	\$72,073	(\$11,987)
Intergovernmental	387,061	956,973	691,018	(265,955)
Donations	397	785	673	(112)
Other	36,160	71,594	61,385	(10,209)
<i>Total Revenues</i>	466,074	1,113,412	825,149	(288,263)
<b>Expenditures</b>				
Current:				
Human Services				
Shelter Care and Youth Services				
Personal Services	256,727	602,153	337,856	264,297
Materials and Supplies	17,729	47,858	20,735	27,123
Contractual Services	448,878	577,808	309,566	268,242
Capital Outlay	10,464	27,830	16,089	11,741
Other	9,416	38,200	9,775	28,425
Total Human Services	743,214	1,293,849	694,021	599,828
Employee Fringe Benefits				
Shelter Care and Youth Services				
Fringe Benefits	33,792	122,780	44,471	78,309
PERS - County Share	34,744	81,554	45,724	35,830
Total Employee Fringe Benefits	68,536	204,334	90,195	114,139
<i>Total Expenditures</i>	811,750	1,498,183	784,216	713,967
<i>Net Change in Fund Balance</i>	(345,676)	(384,771)	40,933	425,704
<i>Fund Balance Beginning of Year</i>	1,074,239	1,074,239	1,074,239	0
<i>Prior Year Encumbrances Appropriated</i>	69,168	69,168	69,168	0
<i>Fund Balance End of Year</i>	\$797,731	\$758,636	\$1,184,340	\$425,704

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Donations	\$125,000	\$125,000	\$63,453	(61,547)
<b>Expenditures</b>				
Current:				
Public Safety				
Sheriff Donations				
Other	54,211	76,011	67,095	8,916
<i>Net Change in Fund Balance</i>	70,789	48,989	(3,642)	(52,631)
<i>Fund Balance Beginning of Year</i>	33,172	33,172	33,172	0
<i>Prior Year Encumbrances Appropriated</i>	7,411	7,411	7,411	0
<i>Fund Balance End of Year</i>	\$111,372	\$89,572	\$36,941	(\$52,631)

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$277,524	\$277,524	\$277,524	\$0
Other	11,351	11,351	8,426	(2,925)
<i>Total Revenues</i>	288,875	288,875	285,950	(2,925)
<b>Expenditures</b>				
Current:				
Human Services				
Title VI - D				
Personal Services	389,359	389,359	346,301	43,058
Materials and Supplies	9,193	9,193	7,689	1,504
Contractual Services	43,574	43,574	23,370	20,204
Capital Outlay	7,483	7,483	6,576	907
Other	10,318	10,318	7,289	3,029
<i>Total Human Services</i>	459,927	459,927	391,225	68,702
Employee Fringe Benefits				
Title VI - D				
Fringe Benefits	73,230	73,230	67,506	5,724
PERS - County Share	52,835	52,835	46,924	5,911
Unemployment	300	300	296	4
<i>Total Employee Fringe Benefits</i>	126,365	126,365	114,726	11,639
<i>Total Expenditures</i>	586,292	586,292	505,951	80,341
<i>Excess of Revenues Under Expenditures</i>	(297,417)	(297,417)	(220,001)	77,416
<b>Other Financing Sources</b>				
Transfers In	357,156	357,156	193,604	(163,552)
<i>Net Change in Fund Balance</i>	59,739	59,739	(26,397)	(86,136)
<i>Fund Balance (Deficit) Beginning of Year</i>	(73,685)	(73,685)	(73,685)	0
<i>Prior Year Encumbrances Appropriated</i>	13,946	13,946	13,946	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$0	(\$86,136)	(\$86,136)

**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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$616,227	\$616,227	\$494,297	(\$121,930)
Intergovernmental	1,202,085	1,302,085	1,044,447	(257,638)
Other	365,300	365,300	293,020	(72,280)
<i>Total Revenues</i>	<u>2,183,612</u>	<u>2,283,612</u>	<u>1,831,764</u>	<u>(451,848)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Transportation				
Personal Services	841,501	824,668	811,627	13,041
Materials and Supplies	6,464	9,150	8,139	1,011
Contractual Services	703,413	801,887	779,142	22,745
Capital Outlay	20,714	64,104	19,754	44,350
Other	9,268	12,500	11,232	1,268
Total Human Services	<u>1,581,360</u>	<u>1,712,309</u>	<u>1,629,894</u>	<u>82,415</u>
Employee Fringe Benefits				
Transportation				
Fringe Benefits	64,566	64,981	62,274	2,707
PERS - County Share	113,659	111,668	109,624	2,044
Unemployment	2,148	5,000	2,072	2,928
Total Employee Fringe Benefits	<u>180,373</u>	<u>181,649</u>	<u>173,970</u>	<u>7,679</u>
<i>Total Expenditures</i>	<u>1,761,733</u>	<u>1,893,958</u>	<u>1,803,864</u>	<u>90,094</u>
<i>Excess of Revenues Over Expenditures</i>	421,879	389,654	27,900	(361,754)
<b>Other Financing Sources</b>				
Transfers In	103,352	103,352	82,902	(20,450)
<i>Net Change in Fund Balance</i>	525,231	493,006	110,802	(382,204)
<i>Fund Balance (Deficit) Beginning of Year</i>	(491,364)	(491,364)	(491,364)	0
<i>Prior Year Encumbrances Appropriated</i>	13,911	13,911	13,911	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$47,778</u>	<u>\$15,553</u>	<u>(\$366,651)</u>	<u>(\$382,204)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Transportation Improvement Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$224,510	\$224,510	\$82,533	(\$141,977)
Other	490	490	180	(310)
<i>Total Revenues</i>	<u>225,000</u>	<u>225,000</u>	<u>82,713</u>	<u>(142,287)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Transportation Improvement				
Contractual Services	371,407	371,407	203,484	167,923
Capital Outlay	25,000	25,000	0	25,000
Other	55,694	55,694	30,046	25,648
<i>Total Expenditures</i>	<u>452,101</u>	<u>452,101</u>	<u>233,530</u>	<u>218,571</u>
<i>Excess of Revenues Under Expenditures</i>	(227,101)	(227,101)	(150,817)	76,284
<b>Other Financing Uses</b>				
Transfers Out	(25,000)	(25,000)	0	25,000
<i>Net Change in Fund Balance</i>	(252,101)	(252,101)	(150,817)	101,284
<i>Fund Balance Beginning of Year</i>	696,538	696,538	696,538	0
<i>Prior Year Encumbrances Appropriated</i>	77,101	77,101	77,101	0
<i>Fund Balance End of Year</i>	<u>\$521,538</u>	<u>\$521,538</u>	<u>\$622,822</u>	<u>\$101,284</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$93,357	\$93,357	\$47,960	(\$45,397)
<b>Expenditures</b>				
Current:				
Human Services				
Victim Assistance Program				
Personal Services	63,990	63,990	30,204	33,786
Materials and Supplies	2,236	2,236	1,799	437
Contractual Services	6,570	6,570	3,748	2,822
Capital Outlay	1,100	1,100	1,063	37
Total Human Services	73,896	73,896	36,814	37,082
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	12,898	12,898	3,772	9,126
PERS - County Share	8,988	8,988	4,004	4,984
Total Employee Fringe Benefits	21,886	21,886	7,776	14,110
<i>Total Expenditures</i>	95,782	95,782	44,590	51,192
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,425)	(2,425)	3,370	5,795
<b>Other Financing Sources</b>				
Operating Transfers In	5	5	5	0
<i>Net Change in Fund Balance</i>	(2,420)	(2,420)	3,375	5,795
<i>Fund Balance Beginning of Year</i>	4,274	4,274	4,274	0
<i>Prior Year Encumbrances Appropriated</i>	1,311	1,311	1,311	0
<i>Fund Balance End of Year</i>	\$3,165	\$3,165	\$8,960	\$5,795

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$17,000	\$17,000	\$14,825	(\$2,175)
<b>Expenditures</b>				
Current:				
Human Services				
Webcheck Program				
Other	9,178	14,178	13,373	805
<i>Net Change in Fund Balance</i>	7,822	2,822	1,452	(1,370)
<i>Fund Balance Beginning of Year</i>	4,272	4,272	4,272	0
<i>Prior Year Encumbrances Appropriated</i>	1,678	1,678	1,678	0
<i>Fund Balance End of Year</i>	\$13,772	\$8,772	\$7,402	(\$1,370)

**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$2,470,479	\$2,756,514	\$761,968	(\$1,994,546)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Workforce Development				
Personal Services	168,323	166,427	82,051	84,376
Materials and Supplies	7,406	13,780	7,947	5,833
Contractual Services	1,969,547	2,153,565	1,105,495	1,048,070
Capital Outlay	2,839	2,616	1,384	1,232
Other	107,344	70,039	58,612	11,427
Total General Government - Legislative and Executive	2,255,459	2,406,427	1,255,489	1,150,938
Employee Fringe Benefits				
Workforce Development				
Fringe Benefits	32,893	33,126	16,034	17,092
PERS - County Share	21,780	22,662	10,617	12,045
Total Employee Fringe Benefits	54,673	55,788	26,651	29,137
<i>Total Expenditures</i>	2,310,132	2,462,215	1,282,140	1,180,075
<i>Net Change in Fund Balance</i>	160,347	294,299	(520,172)	(814,471)
<i>Fund Balance (Deficit) Beginning of Year</i>	(239,788)	(239,788)	(239,788)	0
<i>Prior Year Encumbrances Appropriated</i>	85,862	85,862	85,862	0
<i>Fund Balance (Deficit) End of Year</i>	\$6,421	\$140,373	(\$674,098)	(\$814,471)

**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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$1,050,700	\$1,050,700	\$1,048,111	(\$2,589)
Intergovernmental	70,695	70,695	70,520	(175)
Other	301,590	301,590	300,847	(743)
<i>Total Revenues</i>	<u>1,422,985</u>	<u>1,422,985</u>	<u>1,419,478</u>	<u>(3,507)</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive	10,025	10,025	6,101	3,924
Debt Service:				
Principal Retirement	1,759,413	1,759,413	1,759,413	0
Interest and Fiscal Charges	517,489	517,489	517,398	91
Total Debt Service	<u>2,276,902</u>	<u>2,276,902</u>	<u>2,276,811</u>	<u>91</u>
<i>Total Expenditures</i>	<u>2,286,927</u>	<u>2,286,927</u>	<u>2,282,912</u>	<u>4,015</u>
<i>Excess of Revenues Under Expenditures</i>	(863,942)	(863,942)	(863,434)	508
<b>Other Financing Sources</b>				
Transfers In	746,415	746,415	744,576	(1,839)
<i>Net Change in Fund Balance</i>	(117,527)	(117,527)	(118,858)	(1,331)
<i>Fund Balance Beginning of Year</i>	1,005,333	1,005,333	1,005,333	0
<i>Prior Year Encumbrances Appropriated</i>	<u>25</u>	<u>25</u>	<u>25</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$887,831</u>	<u>\$887,831</u>	<u>\$886,500</u>	<u>(\$1,331)</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Bond Retirement Fund*  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$605,000	\$605,000	\$602,678	(\$2,322)
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	574,642	574,642	574,642	0
Interest and Fiscal Charges	119,058	119,058	253,237	(134,179)
<i>Total Expenditures</i>	693,700	693,700	827,879	(134,179)
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(88,700)	(88,700)	(225,201)	(136,501)
<b>Other Financing Sources</b>				
Transfers In	125,334	125,334	90,022	(35,312)
<i>Net Change in Fund Balance</i>	36,634	36,634	(135,179)	(171,813)
<i>Fund Balance Beginning of Year</i>	436,662	436,662	436,662	0
<i>Fund Balance End of Year</i>	\$473,296	\$473,296	\$301,483	(\$171,813)

**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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$50,000	\$50,000	\$68,868	\$18,868
<b>Expenditures</b>				
Capital Outlay				
Achievement Center Construction				
Contractual Services	107,866	107,866	85,497	22,369
Other	100,000	100,000	0	100,000
<i>Total Expenditures</i>	<u>207,866</u>	<u>207,866</u>	<u>85,497</u>	<u>122,369</u>
<i>Net Change in Fund Balance</i>	(157,866)	(157,866)	(16,629)	141,237
<i>Fund Balance Beginning of Year</i>	721,443	721,443	721,443	0
Prior Year Encumbrances Appropriated	<u>56,104</u>	<u>56,104</u>	<u>56,104</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$619,681</u>	<u>\$619,681</u>	<u>\$760,918</u>	<u>\$141,237</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Center Parking Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$20,000	\$20,000	\$12,851	(\$7,149)
<b>Expenditures</b>				
Capital Outlay				
Community Center Parking				
Contractual Services	52,500	52,500	4,200	48,300
<i>Net Change in Fund Balance</i>	(32,500)	(32,500)	8,651	41,151
<i>Fund Balance Beginning of Year</i>	52,580	52,580	52,580	0
<i>Fund Balance End of Year</i>	<u>\$20,080</u>	<u>\$20,080</u>	<u>\$61,231</u>	<u>\$41,151</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,588,064	\$1,588,064	\$1,127,071	(\$460,993)
<b>Expenditures</b>				
Capital Outlay				
County Building Improvements	1,587,505	1,500,759	1,487,099	13,660
County Capital Improvements	521,002	611,635	512,944	98,691
<i>Total Expenditures</i>	2,108,507	2,112,394	2,000,043	112,351
<i>Excess of Revenues Under Expenditures</i>	(520,443)	(524,330)	(872,972)	(348,642)
<b>Other Financing Sources</b>				
Transfers In	366,673	369,800	250,000	(119,800)
<i>Net Change in Fund Balance</i>	(153,770)	(154,530)	(622,972)	(468,442)
<i>Fund Balance Beginning of Year</i>	259,709	259,709	259,709	0
Prior Year Encumbrances Appropriated	102,683	102,683	102,683	0
<i>Fund Balance (Deficit) End of Year</i>	\$208,622	\$207,862	(\$260,580)	(\$468,442)



**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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$29,946	\$742,668	\$1,977,299	\$1,234,631
<b>Expenditures</b>				
Capital Outlay	0	0	1,977,299	(1,977,299)
<i>Net Change in Fund Balance</i>	29,946	742,668	0	(742,668)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$29,946</u>	<u>\$742,668</u>	<u>\$0</u>	<u>(\$742,668)</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$8,210,416	\$8,210,416	\$8,749,727	\$539,311
Interest	12,615	12,615	13,827	1,212
Other	1,969	1,969	2,158	189
<i>Total Revenues</i>	8,225,000	8,225,000	8,765,712	540,712
<b>Expenses</b>				
Personal Services	55,701	57,175	54,681	2,494
Contractual Services	716,803	770,000	703,676	66,324
Claims and Judgments	7,495,852	7,452,000	7,358,582	93,418
Other	68,819	68,000	67,559	441
<i>Total Expenses</i>	8,337,175	8,347,175	8,184,498	162,677
<i>Net Change in Fund Equity</i>	(112,175)	(122,175)	581,214	703,389
<i>Fund Equity Beginning of Year</i>	274,466	274,466	274,466	0
<i>Fund Equity End of Year</i>	\$162,291	\$152,291	\$855,680	\$703,389

## **Statistical Section**



# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>S2-S9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	<b>S10-S25</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S26-S33</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	<b>S34-S37</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S38-S42</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

**Medina County, Ohio**  
*Net Asssets By Component*  
*Last Four Years*  
*(Accrual Basis of Accounting)*

	2005	2004	2003	2002
<b>Governmental Activities, Net of Related Debt</b>				
Invested in Capital Assets	\$50,611,636	\$51,486,821	\$52,579,299	\$54,680,517
Restricted:				
Capital Projects	834,186	1,101,717	1,017,120	1,218,157
Debt Service	2,831,414	329,836	6,478,011	2,250,734
Achievement Center	11,575,439	9,906,495	8,722,999	9,105,865
ADAMH Board	6,133,859	6,464,402	3,209,101	3,694,022
Auto and Gas	5,092,710	5,520,361	4,914,239	5,335,416
Ditch Maintenance	2,290,509	2,016,411	1,726,927	1,460,911
Real Estate Assessment	3,414,444	2,762,047	1,824,574	864,264
Shelter Care and Youth Services	1,165,656	1,095,823	1,043,809	1,018,796
Other Purposes	4,705,434	6,770,911	4,121,874	3,388,888
Unrestricted	9,828,607	12,251,890	7,409,923	11,199,719
<i>Total Governmental Activities Net Assets</i>	<u>\$98,483,894</u>	<u>\$99,706,714</u>	<u>\$93,047,876</u>	<u>\$94,217,289</u>
<b>Business Type - Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$162,241,727	\$150,750,867	\$149,926,233	\$142,861,980
Restricted:				
Unrestricted	17,729,843	18,855,310	19,576,376	20,522,116
<i>Total Business-Type Activities Net Assets</i>	<u>\$179,971,570</u>	<u>\$169,606,177</u>	<u>\$169,502,609</u>	<u>\$163,384,096</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	\$212,853,363	\$202,237,688	\$202,505,532	\$197,542,497
Restricted	38,043,651	35,968,003	33,058,654	28,337,053
Unrestricted	27,558,450	31,107,200	26,986,299	31,721,835
<i>Total Primary Government Net Assets</i>	<u>\$278,455,464</u>	<u>\$269,312,891</u>	<u>\$262,550,485</u>	<u>\$257,601,385</u>

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

	2005	2004	2003	2002
<b>Program Revenues</b>				
<b>Governmental Activities:</b>				
Charges for Services:				
General Government				
Legislative and Executive	\$5,443,061	\$5,482,044	\$7,935,159	\$6,066,132
Judicial	2,688,086	3,406,417	3,334,748	2,762,431
Public Safety	4,804,786	3,556,744	3,322,761	3,097,517
Public Works	1,007,627	790,044	724,970	1,537,014
Health	1,264,452	362,710	265,234	288,244
Human Services	1,422,049	1,342,108	1,903,774	1,231,718
Economic Developmental and Assistance	35,880	0	0	0
Intergovernmental	0	0	0	1,188,530
Subtotal - Charges for Services	<u>16,665,941</u>	<u>14,940,067</u>	<u>17,486,646</u>	<u>16,171,586</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	2,994,440	1,013,519	1,068,454	1,097,981
Judicial	2,016,055	1,851,736	2,242,681	2,136,394
Public Safety	1,883,194	1,264,832	1,578,415	1,187,926
Public Works	7,361,682	7,160,676	6,871,012	6,240,441
Health	12,094,771	13,127,258	10,657,443	9,911,218
Human Services	9,048,772	14,217,274	9,381,082	9,344,393
Economic Developmental and Assistance	198,040	236,918	239,295	344,302
Subtotal - Operating Grants and Contributions	<u>35,596,954</u>	<u>38,872,213</u>	<u>32,038,382</u>	<u>30,262,655</u>
Capital Grants and Contributions:				
Public Works	<u>3,104,370</u>	<u>2,062,685</u>	<u>2,284,176</u>	<u>1,995,217</u>
<i>Total Governmental Activities Program Revenues</i>	<u>55,367,265</u>	<u>55,874,965</u>	<u>51,809,204</u>	<u>48,429,458</u>
<b>Business-Type Activities:</b>				
Charges for Services:				
Sewer	11,091,336	10,386,036	9,786,580	9,182,608
Water	6,046,924	5,778,331	5,128,887	6,127,298
Solid Waste	7,138,177	7,686,311	6,435,282	6,595,872
Subtotal - Charges for Services	<u>24,276,437</u>	<u>23,850,678</u>	<u>21,350,749</u>	<u>21,905,778</u>
Operating Grants and Contributions:				
Sewer	0	0	0	0
Water	31,000	414,000	0	0
Solid Waste	84,896	70,882	115,898	59,676
Subtotal - Operating Grants and Contributions	<u>115,896</u>	<u>484,882</u>	<u>115,898</u>	<u>59,676</u>
Capital Grants and Contributions				
Sewer	7,026,055	3,914,571	6,246,601	7,694,240
Water	8,570,023	3,056,009	3,137,388	6,207,036
Solid Waste	0	0	0	0
Subtotal - Capital Grants and Contributions	<u>15,596,078</u>	<u>6,970,580</u>	<u>9,383,989</u>	<u>13,901,276</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>39,988,411</u>	<u>31,306,140</u>	<u>30,850,636</u>	<u>35,866,730</u>
<i>Total Primary Government Program Revenues</i>	<u>\$95,355,676</u>	<u>\$87,181,105</u>	<u>\$82,659,840</u>	<u>\$84,296,188</u>

(continued)

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

	2005	2004	2003	2002
<b>Expenses</b>				
<b>Governmental Activities:</b>				
General Government				
Legislative and Executive	\$17,020,345	\$14,336,052	\$12,361,229	\$12,038,870
Judicial	9,015,891	8,969,802	8,454,509	7,979,037
Public Safety	18,499,772	19,468,993	18,827,905	17,742,643
Public Works	12,885,187	10,582,551	10,994,251	10,640,263
Health	23,430,235	21,748,298	23,268,986	21,148,285
Human Services	18,680,097	14,687,014	15,705,991	15,900,949
Economic Developmental and Assistance	368,935	367,069	409,903	316,437
Intergovernmental	818,118	292,103	541,350	3,012,765
Interest and Fiscal Charges	759,316	1,458,886	992,646	1,153,737
<i>Total Governmental Activities Expenses</i>	<u>101,477,896</u>	<u>91,910,768</u>	<u>91,556,770</u>	<u>89,932,986</u>
<b>Business-Type Activities</b>				
Sewer	16,386,447	14,557,009	13,920,414	13,239,697
Water	7,860,371	9,912,198	6,491,388	5,103,415
Solid Waste	6,878,341	7,631,723	5,125,262	4,371,973
<i>Total Business-Type Activities Expenses</i>	<u>31,125,159</u>	<u>32,100,930</u>	<u>25,537,064</u>	<u>22,715,085</u>
<i>Total Primary Government Program Expenses</i>	<u>132,603,055</u>	<u>124,011,698</u>	<u>117,093,834</u>	<u>112,648,071</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(\$46,110,631)	(\$36,035,803)	(\$39,747,566)	(\$41,503,528)
Business-Type Activities	8,863,252	(794,790)	5,313,572	13,151,645
<i>Total Primary Government Net Expense</i>	<u>(\$37,247,379)</u>	<u>(\$36,830,593)</u>	<u>(\$34,433,994)</u>	<u>(\$28,351,883)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
<b>Governmental Activities</b>				
Taxes:				
Property and Other Local Taxes Levied For:				
General Purposes	\$9,939,217	\$9,207,843	\$8,720,422	\$8,303,232
Debt Service	1,055,966	1,092,617	1,281,357	1,817,104
Achievement Center	10,468,290	10,382,807	9,990,673	9,797,425
County Home	694,283	688,584	504,044	347,723
Drug Enforcement	1,214,090	1,208,972	1,159,203	1,088,603
Sales Taxes Levied for General Purposes	9,247,660	8,882,250	8,465,661	8,137,853
Property Transfer Taxes	2,113,203	1,968,616	0	0
Grants and Entitlements not Restricted to				
Specific Programs	4,787,343	6,009,853	4,351,795	8,273,034
Interest	2,155,344	874,016	1,148,945	1,771,579
Miscellaneous	3,068,137	2,383,083	2,960,053	2,599,737
Transfers	144,278	(4,000)	(4,000)	368,799
<i>Total Governmental Activities</i>	<u>\$44,887,811</u>	<u>\$42,694,641</u>	<u>\$38,578,153</u>	<u>\$42,505,089</u>
<b>Business-Type Activities</b>				
Interest	543,219	271,861	343,388	564,253
Gain on Sale of Capital Assets	16,850	0	0	0
Miscellaneous	1,086,350	622,497	457,553	314,151
Transfers	(144,278)	4,000	4,000	(368,799)
<i>Total Business-Type Activities Expenses</i>	<u>1,502,141</u>	<u>898,358</u>	<u>804,941</u>	<u>509,605</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>46,389,952</u>	<u>43,592,999</u>	<u>39,383,094</u>	<u>43,014,694</u>
<b>Change in Net Assets</b>				
Governmental Activities	(\$1,222,820)	\$6,658,838	(\$1,169,413)	\$1,001,561
Business-Type Activities	10,365,393	103,568	6,118,513	13,661,250
<i>Total Primary Government Change in Net Assets</i>	<u>\$9,142,573</u>	<u>\$6,762,406</u>	<u>\$4,949,100</u>	<u>\$14,662,811</u>

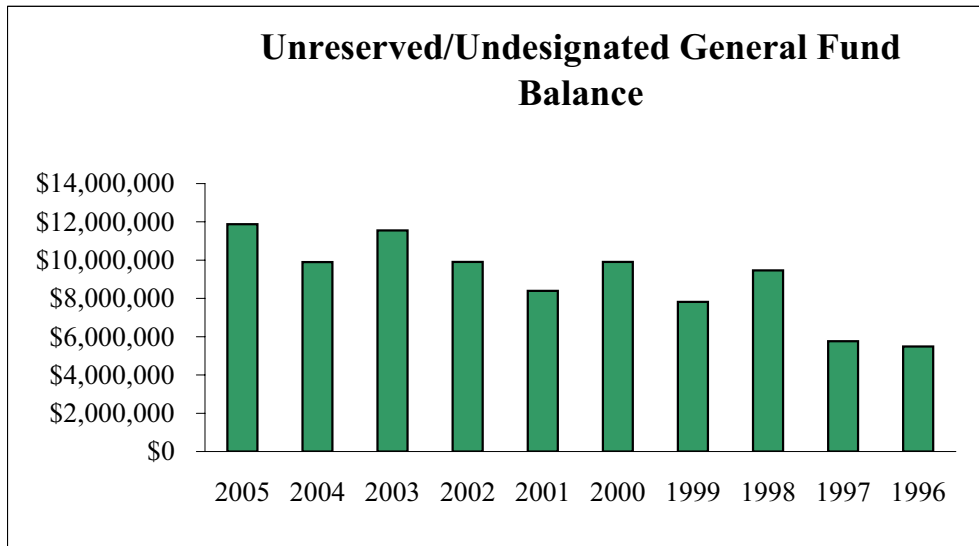


**Medina County, Ohio**  
Program Revenues by Function/Program  
Last Four Years  
*(accrual basis of accounting)*

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Function/Program</b>				
Governmental Activities:				
General Government				
Legislative and Executive	\$8,437,501	\$6,495,563	\$9,003,613	\$7,164,113
Judicial	4,704,141	5,258,153	5,577,429	4,898,825
Public Safety	6,687,980	4,821,576	4,901,176	4,285,443
Public Works	11,473,679	10,013,405	9,880,158	10,959,604
Health	13,359,223	13,489,968	10,922,777	10,199,462
Human Services	10,470,821	15,559,382	11,284,856	10,576,111
Economic Development and Assistance	233,920	236,918	239,295	344,302
Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,188,530</u>
<i>Total Governmental Activities</i>	<u>55,367,265</u>	<u>55,874,965</u>	<u>51,809,304</u>	<u>49,616,390</u>
Business-type activities:				
Sewer	18,117,391	14,300,607	16,033,181	16,876,848
Water	14,647,947	9,248,340	8,266,275	12,334,334
Solid Waste	<u>7,223,073</u>	<u>7,757,193</u>	<u>6,551,180</u>	<u>6,655,548</u>
<i>Total Business-Type Activities</i>	<u>39,988,411</u>	<u>31,306,140</u>	<u>30,850,636</u>	<u>35,866,730</u>
<i>Total Primary Government</i>	<u><u>\$95,355,676</u></u>	<u><u>\$87,181,105</u></u>	<u><u>\$82,659,940</u></u>	<u><u>\$85,483,120</u></u>

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

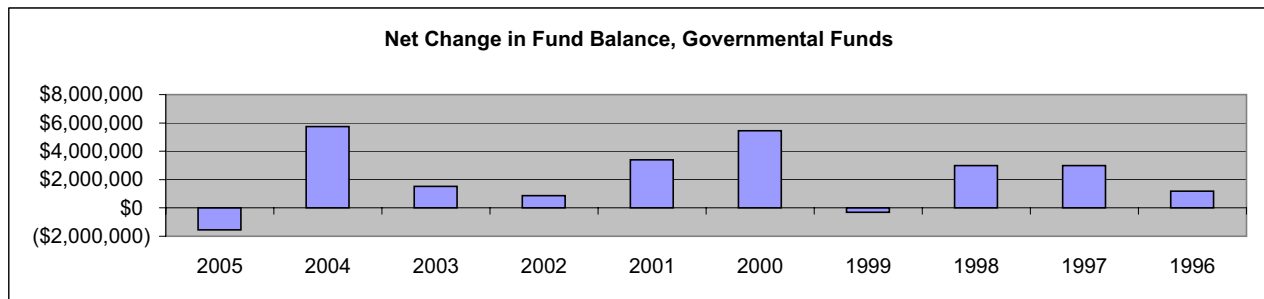
	2005	2004	2003	2002	2001
<b>General Fund</b>					
Reserved	\$683,319	\$620,771	\$211,783	\$132,791	\$869,332
Unreserved	11,882,337	9,901,970	11,555,553	9,906,650	8,397,264
<i>Total General Fund</i>	<u>12,565,656</u>	<u>10,522,741</u>	<u>11,767,336</u>	<u>10,039,441</u>	<u>9,266,596</u>
<b>All Other Governmental Funds</b>					
Reserved	2,186,835	2,259,801	117,493	243,209	1,726,707
Undesignated, Reported in:					
Special Revenue funds	25,512,420	28,465,405	23,103,176	22,782,197	21,248,369
Debt Service funds	1,343,977	1,597,989	2,121,108	2,459,793	1,857,048
Capital Projects funds	693,913	1,015,095	1,017,120	1,086,920	1,635,751
<i>Total All Other Governmental Funds</i>	<u>29,737,145</u>	<u>33,338,290</u>	<u>26,358,897</u>	<u>26,572,119</u>	<u>26,467,875</u>
<i>Total Governmental Funds</i>	<u>\$42,302,801</u>	<u>\$43,861,031</u>	<u>\$38,126,233</u>	<u>\$36,611,560</u>	<u>\$35,734,471</u>



2000	1999	1998	1997	1996
\$867,792	\$237,660	\$448,894	\$514,465	\$502,068
9,910,785	7,816,805	9,466,773	5,761,319	5,486,969
10,778,577	8,054,465	9,915,667	6,275,784	5,989,037
1,976,644	1,513,616	1,951,205	2,027,621	5,049,987
16,248,000	15,525,698	16,219,761	14,622,192	13,098,042
1,616,815	1,258,093	283,367	65,295	448,219
1,719,960	535,513	(1,185,159)	1,216,021	(3,364,571)
21,561,419	18,832,920	17,269,174	17,931,129	15,231,677
\$32,339,996	\$26,887,385	\$27,184,841	\$24,206,913	\$21,220,714

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

	2005	2004	2003	2002	2001
<b>Revenues</b>					
Property and Other Taxes	\$23,167,578	\$22,607,376	\$21,607,062	\$21,305,683	\$19,273,148
Sales Taxes	9,247,660	8,882,250	8,465,661	8,137,853	7,701,566
Property Transfer Taxes	2,113,203	1,968,616	0	0	0
Charges for Services	15,149,458	13,233,413	16,331,587	14,995,533	13,105,568
Licenses and Permits	124,610	142,342	35,630	22,257	19,813
Fines and Forfeitures	646,182	681,517	595,918	644,485	635,832
Intergovernmental	40,352,013	44,396,903	40,367,576	36,475,060	33,405,037
Special Assessments	949,385	890,237	820,641	747,186	863,719
Interest	2,155,344	865,576	1,133,832	1,771,579	3,803,932
Rentals	364,750	260,005	234,528	243,995	243,218
Donations	175,084	99,008	118,078	169,274	138,379
Other	3,068,137	2,381,436	2,958,878	2,804,949	2,344,200
<i>Total Revenues</i>	<u>97,513,404</u>	<u>96,408,679</u>	<u>92,669,391</u>	<u>87,317,854</u>	<u>81,534,412</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	15,349,989	14,182,034	12,112,114	11,048,286	10,242,190
Judicial	8,780,945	8,791,606	8,314,326	7,642,905	8,029,105
Public Safety	18,086,388	17,790,560	17,401,603	16,349,189	15,413,705
Public Works	8,676,907	7,518,086	7,814,336	6,670,167	7,040,709
Health	22,078,298	21,658,900	22,516,552	20,182,926	18,064,712
Human Services	18,155,207	14,053,168	15,263,462	15,307,415	12,022,650
Economic Development and Assistance	368,935	325,213	394,731	308,100	353,055
Other	0	0	0	0	0
Capital Outlay	3,852,346	2,698,723	3,611,743	4,229,778	2,351,099
Intergovernmental	818,118	292,103	541,350	3,012,765	883,747
Debt service:					
Principal Retirement	2,334,055	2,273,303	2,204,498	2,097,953	2,057,110
Interest and Fiscal Charges	770,635	1,117,347	998,120	1,200,252	1,331,930
Bond Issuance Cost	0	0	0	45,500	0
<i>Total Expenditures</i>	<u>99,271,823</u>	<u>90,701,043</u>	<u>91,172,835</u>	<u>88,095,236</u>	<u>77,790,012</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,758,419)</u>	<u>5,707,636</u>	<u>1,496,556</u>	<u>(777,382)</u>	<u>3,744,400</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	55,911	31,162	30,958	11,831	40,677
OWDA Proceeds	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	4,975,000	0
Repayment to Refunded Bond Escrow Agent	0	0	0	(3,710,000)	0
Inception of Capital Lease	0	0	0	0	0
Transfers In	3,407,147	3,432,386	3,588,285	4,610,174	3,669,243
Transfers Out	(3,262,869)	(3,436,386)	(3,592,285)	(4,241,375)	(3,649,391)
Transfers Out to Component Unit	0	0	0	0	(410,454)
<i>Total Other Financing Sources (Uses)</i>	<u>200,189</u>	<u>27,162</u>	<u>26,958</u>	<u>1,645,630</u>	<u>(349,925)</u>
<i>Net Change in Fund Balances</i>	<u><u>(\$1,558,230)</u></u>	<u><u>\$5,734,798</u></u>	<u><u>\$1,523,514</u></u>	<u><u>\$868,248</u></u>	<u><u>\$3,394,475</u></u>
Debt Service as a Percentage of Noncapital Expenditures	3.2%	3.8%	3.6%	3.9%	4.5%



2000	1999	1998	1997	1996
\$16,001,882	\$15,859,094	\$14,365,972	\$12,721,774	\$12,599,893
7,564,324	7,191,887	6,511,196	6,075,696	5,588,402
0	0	0	0	0
10,468,852	11,406,102	11,664,524	10,967,313	8,513,835
5,985	22,983	19,827	23,116	48,540
553,455	447,871	478,092	557,802	472,216
35,777,602	29,576,128	29,764,063	25,630,714	26,803,829
1,232,520	998,835	1,064,809	1,095,723	977,222
5,437,039	3,284,978	3,083,638	2,584,881	2,316,717
210,843	225,606	331,907	333,585	320,220
142,852	117,125	210,687	92,124	76,837
1,999,102	1,341,306	661,001	352,702	377,897
<u>79,394,456</u>	<u>70,471,915</u>	<u>68,155,716</u>	<u>60,435,430</u>	<u>58,095,608</u>
9,975,779	8,574,337	7,748,386	7,038,328	6,518,385
6,960,094	6,941,495	6,149,149	5,475,202	4,837,141
13,936,694	12,206,605	10,510,383	9,927,030	8,208,606
6,544,156	6,444,036	6,939,607	6,328,723	6,536,665
16,018,161	15,413,734	13,111,271	12,686,943	11,929,159
13,088,715	11,743,191	10,952,846	9,640,575	9,022,125
311,796	433,753	287,860	211,252	577,939
0	0	142,959	155,990	120,096
4,778,509	6,248,792	4,085,316	4,311,098	7,586,988
944,670	2,846,202	1,434,169	1,375,158	1,245,823
1,964,112	1,902,171	1,893,137	1,619,773	1,433,776
1,481,893	1,515,056	1,542,624	1,623,836	1,433,282
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>76,004,579</u>	<u>74,269,372</u>	<u>64,797,707</u>	<u>60,393,908</u>	<u>59,449,985</u>
<u>3,389,877</u> 0	<u>(3,797,457)</u>	<u>3,358,009</u> 0	<u>41,522</u> 0	<u>(1,354,377)</u>
12,662	0	0	0	60,708
0	0	0	53,191	0
2,062,440	3,500,000	0	3,750,000	2,500,000
0	0	0	0	0
0	0	0	81,625	0
3,950,735	6,719,378	2,232,505	2,472,398	2,316,905
(3,963,103)	(6,661,377)	(2,232,505)	(2,504,018)	(2,200,305)
<u>0</u>	<u>(58,000)</u>	<u>(380,081)</u>	<u>(908,519)</u>	<u>(148,120)</u>
<u>2,062,734</u>	<u>3,500,001</u>	<u>(380,081)</u>	<u>2,944,677</u>	<u>2,529,188</u>
<u>\$5,452,611</u>	<u>(\$297,456)</u>	<u>\$2,977,928</u>	<u>\$2,986,199</u>	<u>\$1,174,811</u>
4.8%	5.0%	5.7%	5.8%	5.5%

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

	2005	2004	2003	2002
<b>Unvoted Millage</b>				
Operating	\$2.360000	\$2.350000	\$2.330000	\$2.290000
Bond	0.140000	0.150000	0.170000	0.210000
<b>Voted Millage - by levy</b>				
2000 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.794391	0.854555	0.858520	0.862196
Commercial/Industrial and Public Utility Real	0.736170	0.776536	0.771593	0.765526
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2000 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.889718	0.957102	0.961542	0.965660
Commercial/Industrial and Public Utility Real	0.824510	0.869720	0.864184	0.857389
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
1995 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.969750	1.043195	1.048034	1.052522
Commercial/Industrial and Public Utility Real	1.015090	1.070751	1.063933	1.055568
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
1986 Mental Health Recovery Bond				
Residential/Agricultural Real	0.100000	0.110000	0.120000	0.140000
Commercial/Industrial and Public Utility Real	0.100000	0.110000	0.120000	0.140000
General Business and Public Utility Personal	0.100000	0.110000	0.120000	0.140000
2001 ANTI-DRUG				
Residential/Agricultural Real	0.317756	0.341822	0.343408	0.344878
Commercial/Industrial and Public Utility Real	0.296553	0.312814	0.310822	0.308378
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
2002 County Home				
Residential/Agricultural Real	0.184271	0.198227	0.199147	0.000000
Commercial/Industrial and Public Utility Real	0.189603	0.200000	0.200000	0.000000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.000000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	3.255886	3.504901	3.530651	3.365256
Commercial/Industrial and Public Utility Real	3.161926	3.339821	3.330532	3.126861
General Business and Public Utility Personal	4.720000	4.730000	4.740000	4.560000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	5.755886	6.004901	6.030651	5.865256
Commercial/Industrial and Public Utility Real	5.661926	5.839821	5.830532	5.626861
General Business and Public Utility Personal	7.220000	7.230000	7.240000	7.060000

2001	2000	1999	1998	1997	1996
\$2.280000	\$2.380000	\$2.350000	\$2.370000	\$2.350000	\$2.360000
0.220000	0.120000	0.150000	0.130000	0.150000	0.140000
1.000000	0.199318	0.199692	0.209737	0.211029	0.212425
0.992969	0.333020	0.337561	0.337776	0.338284	0.338128
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.120000	0.567121	0.568187	0.596771	0.600449	0.604420
1.112125	0.640755	0.649492	0.649907	0.650886	0.650587
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.220744	1.215880	1.218166	1.279449	1.287335	1.295851
1.369184	1.378877	1.397680	1.398571	1.400676	1.400032
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.170000	0.180000	0.200000	0.230000	0.250000	0.260000
0.170000	0.180000	0.200000	0.230000	0.250000	0.260000
0.170000	0.180000	0.200000	0.230000	0.250000	0.260000
0.285251	0.284115	0.284649	0.298968	0.300811	0.302802
0.321071	0.323344	0.327753	0.327962	0.328456	0.328305
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.795995	2.446434	2.470694	2.614925	2.649624	2.675498
3.965349	2.855996	2.912486	2.944216	2.968302	2.977052
4.690000	4.700000	4.720000	4.750000	4.770000	4.780000
6.295995	4.946434	4.970694	5.114925	5.149624	5.175498
6.465349	5.355996	5.412486	5.444216	5.468302	5.477052
7.190000	7.200000	7.220000	7.250000	7.270000	7.280000

(continued)

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

	2005	2004	2003	2002
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
Brunswick				
Residential/Agricultural Real	\$3.350000	\$3.350000	\$3.350000	\$3.350000
Commercial/Industrial and Public Utility Real	3.350000	3.350000	3.350000	3.350000
General Business and Public Utility Personal	3.350000	3.350000	3.350000	3.350000
Medina				
Residential/Agricultural Real	5.308539	5.412669	5.408870	5.419997
Commercial/Industrial and Public Utility Real	5.188104	5.237648	5.230067	5.208278
General Business and Public Utility Personal	5.700000	5.700000	5.700000	5.700000
Rittman				
Residential/Agricultural Real	5.401219	5.394455	5.414497	5.665786
Commercial/Industrial and Public Utility Real	5.896482	5.932239	5.932691	6.179620
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Wadsworth				
Residential/Agricultural Real	5.058484	5.232944	5.253312	5.252520
Commercial/Industrial and Public Utility Real	4.975061	5.073019	5.072081	5.041850
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
<b>Villages</b>				
Briarwood Beach				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Chippewa Lake				
Residential/Agricultural Real	8.117048	8.600000	7.188488	7.206302
Commercial/Industrial and Public Utility Real	8.088452	8.291744	6.884108	6.884108
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
Creston				
Residential/Agricultural Real	6.933345	6.611385	7.281725	7.644880
Commercial/Industrial and Public Utility Real	7.870810	7.949280	7.804100	8.182170
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	9.671229	10.163818	6.654593	6.640018
Commercial/Industrial and Public Utility Real	23.100000	23.100000	19.600000	19.600000
General Business and Public Utility Personal	23.100000	23.100000	19.600000	19.600000
Lodi				
Residential/Agricultural Real	8.696679	9.196491	9.189402	9.177624
Commercial/Industrial and Public Utility Real	9.103934	8.798295	8.838459	8.962026
General Business and Public Utility Personal	10.700000	11.700000	11.700000	11.700000
Seville				
Residential/Agricultural Real	4.350932	4.475786	4.463724	4.461304
Commercial/Industrial and Public Utility Real	4.262776	4.331148	4.362098	4.384110
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	6.387260	6.599136	6.590760	6.596104
Commercial/Industrial and Public Utility Real	6.515156	6.577916	6.577916	6.571320
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000



2001	2000	1999	1998	1997	1996
\$3.450000	\$3.550000	\$3.650000	\$3.870000	\$4.270000	\$6.098000
3.450000	3.550000	3.650000	3.870000	4.270000	6.294055
3.450000	3.550000	3.650000	3.870000	4.270000	8.270000
5.800000	5.233036	5.234162	5.398556	5.616579	5.722190
5.784156	5.437955	5.425842	5.521543	5.716234	5.811940
5.800000	6.000000	6.000000	6.100000	6.300000	6.400000
5.683977	4.423419	4.659125	4.661479	4.651933	5.331270
6.185122	5.472825	5.514087	5.513981	5.267381	5.389221
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
5.711376	5.446422	5.442926	5.550544	3.706507	3.714290
5.793105	5.579156	5.577470	5.572652	3.715354	3.720374
5.800000	5.800000	5.800000	5.800000	4.100000	4.100000
0.000000	0.000000	0.000000	2.600000	2.600000	2.600000
0.000000	0.000000	0.000000	2.600000	2.600000	2.600000
0.000000	0.000000	0.000000	2.600000	2.600000	2.600000
8.151212	8.157092	8.159006	2.600000	14.270815	14.402270
8.600000	8.600000	8.600000	2.600000	15.711214	15.711214
8.600000	8.600000	8.600000	2.600000	19.600000	19.600000
7.670905	7.723590	8.302520	8.355935	8.353160	9.332950
8.243525	8.244330	8.318585	8.292560	8.213885	8.931515
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
8.001655	8.020347	8.020373	8.381269	8.383493	8.368650
19.600000	19.600000	19.600000	19.600000	19.600000	19.600000
19.600000	19.600000	19.600000	19.600000	19.600000	19.600000
10.297866	8.266462	7.207699	7.520696	7.532121	7.540870
10.678251	9.566637	8.549656	8.590331	8.591194	8.589388
11.700000	11.700000	10.700000	10.700000	10.700000	10.700000
4.868132	4.861072	3.219448	3.264940	3.269460	3.273970
5.088340	5.092178	3.751684	3.793328	3.798052	3.791684
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
7.174148	7.163884	7.146336	7.400000	7.400000	5.215950
7.400000	7.316400	7.386612	7.400000	7.400000	5.341276
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(continued)

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

	2005	2004	2003	2002
<b>Westfield Center</b>				
Residential/Agricultural Real	\$2.600000	\$2.600000	\$2.600000	\$2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000
<b>Townships</b>				
<b>Brunswick Hills</b>				
Residential/Agricultural Real	10.392410	10.830033	10.996349	10.136119
Commercial/Industrial and Public Utility Real	10.517423	10.528415	10.528415	9.726002
General Business and Public Utility Personal	11.850000	12.350000	12.350000	12.600000
<b>Chatham</b>				
Residential/Agricultural Real	5.193708	5.402412	5.400128	5.398869
Commercial/Industrial and Public Utility Real	4.854622	4.910765	4.910765	4.891053
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
<b>Granger</b>				
Residential/Agricultural Real	3.764307	3.875681	3.874232	3.872702
Commercial/Industrial and Public Utility Real	3.634397	3.815963	3.821705	3.753210
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
<b>Guilford</b>				
Residential/Agricultural Real	7.026554	7.505190	7.500086	6.846749
Commercial/Industrial and Public Utility Real	6.657843	6.783260	6.832514	6.135612
General Business and Public Utility Personal	8.150000	8.150000	8.150000	7.650000
<b>Guilford/Rittman</b>				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Guilford/Seville</b>				
Residential/Agricultural Real	4.352694	4.739532	4.733991	4.081553
Commercial/Industrial and Public Utility Real	4.074435	4.191869	4.241123	3.544221
General Business and Public Utility Personal	5.250000	5.250000	5.250000	4.750000
<b>Harrisville</b>				
Residential/Agricultural Real	4.600938	4.688863	4.680708	4.680220
Commercial/Industrial and Public Utility Real	4.650313	4.662352	4.680221	4.670365
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Harrisville/Lodi</b>				
Residential/Agricultural Real	0.992606	1.032007	1.029286	1.028737
Commercial/Industrial and Public Utility Real	1.059739	1.067308	1.074640	1.075941
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
<b>Hinckley</b>				
Residential/Agricultural Real	8.067912	8.506442	8.548069	8.623994
Commercial/Industrial and Public Utility Real	8.073411	8.278521	8.263693	8.261033
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
<b>Homer</b>				
Residential/Agricultural Real	5.820617	5.939502	5.937877	9.426663
Commercial/Industrial and Public Utility Real	6.116290	5.959012	5.959970	9.988203
General Business and Public Utility Personal	6.400000	6.400000	6.400000	10.700000

2001	2000	1999	1998	1997	1996
\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
11.599597	11.594534	5.927460	6.131485	6.129604	6.144800
11.919329	11.933424	6.475805	6.386942	6.377774	6.384260
12.600000	12.600000	7.600000	7.600000	7.600000	7.600000
5.747695	5.753865	5.757937	5.936848	5.946997	5.970590
5.528885	5.517634	5.500950	5.617926	5.617926	5.619180
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
4.100000	2.600000	2.600000	2.600000	2.600000	2.600000
4.100000	2.600000	2.600000	2.600000	2.600000	2.600000
4.100000	2.600000	2.600000	2.600000	2.600000	2.600000
7.441598	7.135722	6.844872	7.176577	6.784147	5.996700
7.497855	7.235409	6.987428	7.095920	6.718228	5.950628
7.650000	7.650000	7.650000	7.650000	7.400000	7.400000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
4.541598	4.235722	4.222706	4.496787	4.103000	3.310000
4.608782	4.341102	4.385405	4.491791	4.114099	3.345276
4.750000	4.750000	4.750000	4.750000	4.500000	4.500000
4.958836	4.938099	4.927643	5.045071	5.047202	5.055300
5.237978	5.331278	5.474982	5.492279	5.498313	5.537945
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
1.150999	1.141413	1.134946	1.187983	1.189274	1.192200
1.323773	1.351257	1.387133	1.394715	1.395696	1.400916
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.816407	7.797255	7.813144	8.037429	8.042603	7.889830
7.997233	7.940474	7.909797	7.864037	7.864067	7.603903
11.050000	11.050000	11.050000	11.050000	11.050000	11.050000
6.400000	6.400000	5.723755	5.833095	5.836047	5.833840
6.400000	6.400000	5.754027	5.754580	5.743220	5.721063
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000

(continued)

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

	2005	2004	2003	2002
<b>Lafayette</b>				
Residential/Agricultural Real	\$8.885133	\$9.345040	\$9.352899	\$8.200488
Commercial/Industrial and Public Utility Real	8.675541	8.883864	8.863044	7.433569
General Business and Public Utility Personal	10.500000	10.500000	10.500000	9.750000
<b>Lafayette/Chippewa-on-the-Lake Village</b>				
Residential/Agricultural Real	3.602465	3.854482	3.857863	2.666426
Commercial/Industrial and Public Utility Real	3.776243	3.900000	3.900000	2.481231
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.150000
<b>Lafayette/Brairwood Beach Village</b>				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
<b>Litchfield</b>				
Residential/Agricultural Real	7.506348	7.788376	6.990313	7.001935
Commercial/Industrial and Public Utility Real	7.849297	7.887056	7.157620	7.157620
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
<b>Liverpool</b>				
Residential/Agricultural Real	4.949641	4.917064	5.005265	5.014486
Commercial/Industrial and Public Utility Real	5.015901	4.813290	4.769637	4.878991
General Business and Public Utility Personal	5.700000	5.200000	5.450000	5.450000
<b>Medina</b>				
Residential/Agricultural Real	5.255789	5.457099	4.075718	4.081248
Commercial/Industrial and Public Utility Real	5.257680	5.327249	3.968497	3.947904
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
<b>Montville</b>				
Residential/Agricultural Real	5.917558	6.244032	6.347821	6.413759
Commercial/Industrial and Public Utility Real	6.060798	6.373281	6.385609	6.291094
General Business and Public Utility Personal	9.950000	9.950000	9.950000	9.950000
<b>Sharon</b>				
Residential/Agricultural Real	6.425671	6.846073	5.450639	5.454380
Commercial/Industrial and Public Utility Real	5.927316	6.352439	4.808687	4.958938
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Spencer</b>				
Residential/Agricultural Real	5.515066	5.612574	5.614110	5.611006
Commercial/Industrial and Public Utility Real	5.406234	5.469180	5.469180	5.466548
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Spencer/Spencer Village</b>				
Residential/Agricultural Real	2.015066	2.112574	2.114110	2.111006
Commercial/Industrial and Public Utility Real	1.906234	1.969180	1.969180	1.966548
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
<b>Wadsworth</b>				
Residential/Agricultural Real	3.300238	2.884635	2.888589	2.887194
Commercial/Industrial and Public Utility Real	3.658142	3.052938	3.053044	3.047227
General Business and Public Utility Personal	4.400000	3.400000	3.400000	3.400000
<b>Westfield</b>				
Residential/Agricultural Real	4.086147	4.186308	4.187392	4.186602
Commercial/Industrial and Public Utility Real	4.205827	4.246803	4.248519	4.181505
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2001	2000	1999	1998	1997	1996
\$7.996174	\$8.092060	\$8.115171	\$8.264177	\$8.312974	\$8.628240
7.834131	7.855011	7.875782	7.625705	7.467843	7.244170
8.750000	9.750000	9.750000	10.000000	10.500000	11.500000
3.985186	4.079384	4.095429	4.174583	4.217132	3.575110
4.142583	4.165215	4.181106	3.944673	3.789107	2.922024
4.150000	5.150000	5.150000	5.400000	5.900000	5.400000
0.000000	0.000000	0.000000	4.174583	4.217132	3.575110
0.000000	0.000000	0.000000	3.944673	3.789107	2.922024
0.000000	0.000000	0.000000	5.400000	5.900000	5.400000
7.588233	7.592343	7.601528	7.880292	7.080811	6.759130
8.268208	8.268208	8.268307	8.268307	7.542684	7.368483
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.361999	5.368521	5.096056	5.242538	5.576822	4.930330
5.284880	5.295392	5.178884	5.305145	5.737960	5.323672
6.200000	6.200000	5.450000	5.450000	6.200000	6.200000
4.291596	4.286218	3.435800	3.471090	3.477262	3.480650
4.401982	4.437923	3.816664	3.803889	3.838649	3.815381
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.134118	7.936067	8.004364	8.505021	6.692026	7.581000
7.470148	8.416244	8.649540	8.680443	6.864806	7.492239
9.950000	10.950000	10.950000	10.950000	9.450000	10.450000
6.019036	5.602208	5.644783	5.852063	5.890304	5.477370
5.965457	5.546217	5.641051	5.656467	5.793246	5.269951
7.400000	8.400000	8.400000	8.400000	8.400000	8.400000
5.900000	5.226142	5.229432	5.326004	5.333338	5.346630
5.900000	5.351822	5.372712	5.430880	5.430880	5.428530
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.400000	1.726142	1.729432	1.826004	1.833338	1.846630
2.400000	1.851822	1.872712	1.930880	1.930880	1.928530
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
2.972387	2.970158	3.550122	3.244000	3.005318	3.003910
3.207068	3.201978	3.999908	3.522916	3.202083	3.205207
3.400000	3.400000	4.400000	3.800000	3.400000	3.400000
4.384984	4.385826	4.391886	4.488184	3.965776	3.967810
4.476349	4.475341	4.474717	4.496299	3.954258	3.959795
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

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

	2005	2004	2003	2002
<b>Westfield/Gloria Glens Village</b>				
Residential/Agricultural Real	\$0.400000	\$0.400000	\$0.400000	\$0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
<b>Westfield/Westfield Center Village</b>				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
<b>York</b>				
Residential/Agricultural Real	6.009173	6.187499	6.183482	5.634377
Commercial/Industrial and Public Utility Real	5.781803	6.200000	6.200000	5.334581
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
<b>Special Districts</b>				
<b>General Health District</b>				
Residential/Agricultural Real	0.600032	0.645476	0.648472	0.651248
Commercial/Industrial and Public Utility Real	0.594488	0.627085	0.623093	0.618193
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>County Library</b>				
Residential/Agricultural Real	1.641092	1.690254	0.693270	0.696834
Commercial/Industrial and Public Utility Real	1.658547	1.697431	0.691881	0.686936
General Business and Public Utility Personal	2.250000	2.250000	1.250000	1.250000
<b>Medina County Park District</b>				
Residential/Agricultural Real	0.380077	0.408764	0.410588	0.412086
Commercial/Industrial and Public Utility Real	0.362582	0.382620	0.380153	0.377112
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Ella Everhard Library</b>				
Residential/Agricultural Real	1.623898	1.738259	1.750000	1.015079
Commercial/Industrial and Public Utility Real	1.688424	1.750000	1.750000	1.090271
General Business and Public Utility Personal	1.750000	1.750000	1.750000	1.750000
<b>Spencer Fire District</b>				
Residential/Agricultural Real	2.782535	2.950527	2.953172	2.947827
Commercial/Industrial and Public Utility Real	2.945289	3.068374	3.068374	3.063227
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
<b>Town and Country Fire District</b>				
Residential/Agricultural Real	3.870780	2.961018	3.313786	3.492758
Commercial/Industrial and Public Utility Real	4.045448	3.423746	3.808689	4.028233
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
<b>Cleveland Metro Parks</b>				
Residential/Agricultural Real	1.845703	1.166111	1.275831	1.277145
Commercial/Industrial and Public Utility Real	1.839668	1.320837	1.340331	1.324997
General Business and Public Utility Personal	1.850000	1.550000	1.550000	1.550000
<b>Wayne County Library</b>				
Residential/Agricultural Real	0.805001	0.807108	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.872974	0.874935	0.000000	0.000000
General Business and Public Utility Personal	1.000000	1.000000	0.000000	0.000000
<b>Joint Vocational Schools</b>				
<b>Medina</b>				
Residential/Agricultural Real	2.00000	2.00000	2.00000	1.99957
Commercial/Industrial and Public Utility Real	2.00000	2.02812	2.01225	2.00000
General Business and Public Utility Personal	3.05000	3.05000	3.05000	3.05000

2001	2000	1999	1998	1997	1996
\$0.400000	\$0.400000	\$0.400000	\$0.400000	\$0.400000	\$0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
7.503035	7.464960	7.443410	8.824375	5.833676	4.911760
7.230233	7.697831	7.646643	8.710404	5.709198	4.914334
7.700000	7.700000	7.700000	9.200000	6.200000	6.200000
0.755336	0.752959	0.454374	0.477232	0.480173	0.483349
0.801862	0.807539	0.518551	0.518881	0.519662	0.519424
1.000000	1.000000	0.700000	0.700000	0.700000	0.700000
0.807831	0.804714	0.806380	0.848120	0.853212	0.859274
0.892040	0.898035	0.912512	0.913840	0.918976	0.917623
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
0.476836	0.474923	0.475773	0.302008	0.303999	0.306019
0.489120	0.492731	0.499610	0.330554	0.331060	0.330848
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.181323	1.174987	1.175949	1.224799	1.233549	1.238340
1.399729	1.401764	1.399337	1.392919	1.363413	1.368829
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
3.445722	3.438379	3.446909	3.697298	3.716312	3.328083
3.910797	3.686911	3.739961	3.887680	3.887680	3.553832
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.701665	3.702422	4.074638	1.796065	0.943828	1.943708
4.097883	4.095714	4.209994	1.964518	1.047859	2.058016
4.300000	4.300000	4.300000	3.300000	2.300000	3.300000
1.281240	1.427219	1.428909	1.431722	1.547481	1.549114
1.324742	1.503872	1.508351	1.509114	1.547672	1.550000
1.550000	1.550000	1.550000	1.550000	1.550000	1.550000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.00455	2.00000	2.00000	2.05692	2.07215	2.09340
2.16546	2.18048	2.21540	2.21860	2.23128	2.22950
3.05000	3.05000	3.05000	3.05000	3.05000	3.05000

(continued)

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

	2005	2004	2003	2002
<b>Wayne</b>				
Residential/Agricultural Real	\$2.000002	\$2.001109	\$2.000001	\$2.000003
Commercial/Industrial and Public Utility Real	2.397347	2.309935	2.483054	2.660846
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
<b>Out-of-County School Districts</b>				
<b>North Central LSD</b>				
Residential/Agricultural Real	22.985237	22.928285	23.348809	23.606733
Commercial/Industrial and Public Utility Real	23.063693	23.061191	23.389371	23.606331
General Business and Public Utility Personal	30.700000	30.700000	31.000000	31.200000
<b>Rittman Exempted Village SD</b>				
Residential/Agricultural Real	32.698401	32.418447	27.481211	29.519675
Commercial/Industrial and Public Utility Real	51.579092	51.747243	46.861980	50.139318
General Business and Public Utility Personal	60.300000	60.300000	54.800000	54.800000
<b>Schools</b>				
<b>Black River Local School District</b>				
Residential/Agricultural Real	25.425060	25.922093	26.364610	27.406735
Commercial/Industrial and Public Utility Real	28.881843	29.196711	29.353651	31.326439
General Business and Public Utility Personal	56.830000	56.830000	56.830000	56.830000
<b>Brunswick City School District</b>				
Residential/Agricultural Real	36.709456	30.257824	30.261270	30.202691
Commercial/Industrial and Public Utility Real	36.678052	30.428187	30.246939	30.113461
General Business and Public Utility Personal	67.170000	60.670000	60.670000	61.920000
<b>Buckeye Local School District</b>				
Residential/Agricultural Real	25.864779	26.986815	27.029292	27.146291
Commercial/Industrial and Public Utility Real	28.951101	29.319505	28.424598	29.036668
General Business and Public Utility Personal	60.700000	60.700000	60.700000	60.700000
<b>Cloverleaf Local School District</b>				
Residential/Agricultural Real	22.963435	24.456033	24.429030	24.458977
Commercial/Industrial and Public Utility Real	27.014311	27.555154	27.662075	27.802986
General Business and Public Utility Personal	55.800000	55.800000	55.800000	55.800000
<b>Highland Local School District</b>				
Residential/Agricultural Real	32.406460	34.439494	34.559582	34.659971
Commercial/Industrial and Public Utility Real	28.040974	30.149043	30.082431	30.455211
General Business and Public Utility Personal	71.320000	71.320000	71.320000	71.320000
<b>Medina City School District</b>				
Residential/Agricultural Real	36.398567	38.187502	38.379048	38.598637
Commercial/Industrial and Public Utility Real	39.682739	40.650956	40.550821	40.154070
General Business and Public Utility Personal	84.080000	84.080000	84.080000	84.080000
<b>Wadsworth City School District</b>				
Residential/Agricultural Real	32.751023	34.356733	28.621558	28.605311
Commercial/Industrial and Public Utility Real	37.583103	38.590850	32.683878	32.434968
General Business and Public Utility Personal	72.250000	72.250000	66.350000	66.350000

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

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

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



2001	2000	1999	1998	1997	1996
\$2.000000	\$1.996742	\$2.197212	\$2.210185	\$2.212458	\$2.605917
2.673513	2.683112	2.701217	2.708094	2.673827	2.730282
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
24.013849	24.418511	27.314795	27.646316	27.618057	29.111710
24.139615	24.577669	27.412737	27.773647	27.715247	29.192951
31.600000	32.000000	34.800000	35.100000	35.100000	36.500000
29.680831	29.728339	32.882544	32.915640	32.786688	41.045410
50.207562	50.068563	50.916058	50.916083	48.567842	47.253209
54.800000	54.800000	54.800000	54.800000	54.800000	54.800000
33.082014	33.691816	35.650202	36.470845	29.426789	37.363500
38.577869	38.347417	38.503324	38.845047	31.277711	39.958593
60.830000	60.830000	60.830000	60.830000	53.250000	62.200000
31.794103	31.677489	32.208396	32.991063	34.145278	34.149610
33.198379	33.155230	34.121648	34.711214	35.979334	36.192098
63.240000	63.240000	63.770000	64.520000	65.670000	65.670000
29.977871	25.559267	25.588634	27.027508	27.247439	24.584710
35.012893	30.985860	32.419588	33.333280	33.512243	30.491811
60.700000	56.340000	56.340000	56.340000	56.380000	53.580000
27.796864	27.617543	27.612516	28.992667	29.103814	23.331300
34.691064	34.681357	35.024804	35.321407	35.430687	29.359552
55.800000	55.800000	55.800000	55.800000	55.800000	49.900000
34.571654	33.339758	32.370785	28.336126	29.031290	28.785300
32.648519	31.538737	30.724421	25.654158	26.786843	26.160878
66.580000	65.380000	64.180000	58.680000	59.280000	59.280000
43.950672	43.931452	37.604492	39.190756	40.576394	40.956040
49.698494	50.211221	44.054290	43.905809	45.143221	44.943502
85.290000	85.290000	78.920000	78.920000	80.020000	80.020000
31.940581	30.944094	30.711783	30.109538	25.734085	25.814200
39.096982	38.258977	37.970872	36.370115	31.882606	31.988961
66.630000	65.750000	65.500000	64.000000	61.500000	61.500000

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

Collection Year	Real Property Assessed Values			Tangible Personal Property Assessed Values		Estimated Actual Value
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Public Utility	General Business	
2005	\$3,252,858,090	\$615,828,540	\$11,053,390,371	\$103,947,740	\$205,454,251	\$1,213,878,437
2004	2,939,046,270	562,780,350	10,005,218,914	111,663,540	290,678,631	1,390,710,521
2003	2,816,765,910	548,433,370	9,614,855,086	114,326,210	292,506,342	1,401,682,852
2002	2,704,578,140	538,659,110	9,266,392,143	110,728,270	317,443,253	1,506,015,636
2001	2,261,163,190	411,257,860	7,635,488,714	108,476,650	319,694,873	1,513,246,629
2000	2,178,370,050	378,385,710	7,305,016,457	135,598,120	305,377,030	1,481,814,990
1999	2,080,794,010	366,102,380	6,991,132,543	138,866,220	264,136,979	1,306,224,171
1998	1,920,857,910	352,350,230	6,494,880,400	144,051,753	256,092,004	1,277,138,670
1997	1,829,556,070	336,427,760	6,188,525,229	150,283,850	224,858,610	1,148,423,233
1996	1,842,580,190	322,000,460	6,184,516,143	149,494,020	217,666,780	1,116,256,873

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for everything except inventories, which are assessed at 23 percent.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed.

Source: Medina County, Ohio; County Auditor

Assessed Values	Total		Direct Tax Rate
	Estimated Actual Value	Ratio	
\$4,178,088,621	\$12,267,268,809	34.06%	\$7.22
3,904,168,791	11,395,929,435	34.26%	7.23
3,772,031,832	11,016,537,938	34.24%	7.04
3,671,408,773	10,772,407,779	34.08%	7.06
3,100,592,573	9,148,735,343	33.89%	7.19
2,997,730,910	8,786,831,447	34.12%	7.20
2,849,899,589	8,297,356,713	34.35%	7.22
2,673,351,897	7,772,019,070	34.40%	7.25
2,541,126,290	7,336,948,461	34.63%	7.25
2,531,741,450	7,300,773,015	34.68%	7.27

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)	Percent of Total Tax Collections To Tax Levy
2005	\$24,044,724	\$22,299,817	92.74 %	\$621,756	\$22,921,573	95.33 %
2004	22,911,257	21,202,225	92.54	714,090	21,916,315	95.66
2003	20,964,253	20,338,284	97.01	624,101	20,962,385	99.99
2002	19,858,328	19,060,641	95.98	575,358	19,635,999	98.88
2001	17,897,268	17,399,063	97.22	406,751	17,805,814	99.49
2000	13,855,193	13,531,524	97.66	474,963	14,006,487	101.09
1999	13,404,638	11,633,845	86.79	349,967	11,983,812	89.40
1998	12,827,927	12,519,734	97.60	366,638	12,886,372	100.46
1997	12,341,571	11,932,052	96.68	380,903	12,312,955	99.77
1996	11,904,204	11,528,522	96.84	354,939	11,883,461	99.83

Source: Medina County, Ohio; County Auditor

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

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

**Medina County, Ohio**  
Principal Taxpayers  
January 1, 2004 and January 1, 1995

Taxpayer	January 1, 2004	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$32,838,880	0.85%
American Transmission Systems	20,189,890	0.52
Verison North, Inc.	18,621,000	0.48
Ohio Farmers Insurance	15,780,770	0.41
Columbia Gas Trans. Corp	12,595,750	0.33
Discount Drug Mart	10,095,260	0.26
Shiloh Corporation	9,841,230	0.25
Owens Corning	9,517,660	0.25
Lodi Outlets LLC	8,325,880	0.22
Plastipak Packaging Company	7,237,160	0.19
	\$145,043,480	3.76%
Total Assessed Valuation	\$3,868,686,630	

Taxpayer	January 1, 1995	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$65,567,480	3.03%
GTE North, Inc.	37,924,000	1.75
Columbia Gas of Ohio Inc.	16,779,140	0.78
Ohio Farmers Insurance	14,929,400	0.69
MTD Products	10,909,620	0.50
Hardware Wholesalers	8,501,250	0.39
Discount Drug Mart	7,869,740	0.36
Valley City Steel	5,744,960	0.27
East Ohio Gas Company	4,704,470	0.22
Columbia Gas Trans Corp	3,821,100	0.18
	\$176,751,160	8.17%
Total Assessed Valuation	\$2,164,580,650	

Note: Property assessed at 35 percent of fair market value. Real property taxes paid in 2005 are based on January 1, 2004 values. Real property taxes paid in 1996 are based on January 1, 1995 values.

Source: Medina County Auditor

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

Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Notes Payable	OWDA Loans	OPWC Loans	Revenue Bonds
2005	\$9,680,000	\$1,981,516	\$2,271,246	\$0	\$102,455,309	\$268,708	\$418,477
2004	11,415,000	2,206,804	2,645,013	0	96,329,091	285,503	478,189
2003	13,110,000	2,433,492	2,996,628	0	97,188,391	302,297	537,901
2002	15,357,613	2,242,180	3,327,438	0	95,555,091	319,091	597,613
2001	15,035,000	2,465,148	3,946,902	0	80,016,503	0	657,325
2000	16,540,000	2,731,836	3,041,052	0	60,032,716	0	740,759
1999	16,542,500	2,396,024	433,650	1,195,000	43,692,061	0	835,471
1998	14,245,000	2,722,101	4,667,181	2,445,000	45,548,658	0	918,297
1997	15,447,500	3,082,178	4,583,051	400,000	46,339,739	0	1,001,121
1996	12,555,000	3,448,225	4,574,544	4,250,000	4,653,725	0	1,084,944

---

---

Total Debt	Percentage of Personal Income	Per Capita
\$117,075,256	2.53 %	\$719
113,359,600	2.45	696
116,568,709	2.54	721
117,399,026	2.58	732
102,120,878	2.32	656
83,086,363	1.82	550
65,094,706	1.55	419
70,546,237	1.54	438
70,853,589	1.69	480
30,566,438	0.73	219

**Medina County, Ohio**  
Ratio of Net Obligation Bonded Debt to Assessed  
Value and Net Bonded Debt Per Capita  
Last Ten Years

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt	Debt Service Monies Available
2005	168,198	\$12,267,268,809	\$9,680,000	\$886,540
2004	162,906	11,395,929,435	11,415,000	1,005,358
2003	161,680	11,016,537,938	13,110,000	1,414,226
2002	160,453	10,772,407,779	15,357,613	1,647,771
2001	155,780	9,148,735,343	15,035,000	1,082,534
2000	151,095	8,786,831,447	16,540,000	790,825
1999	155,190	8,297,356,713	16,542,500	1,158,322
1998	161,170	7,772,019,070	14,245,000	270,027
1997	147,552	7,336,948,461	15,447,500	34,556
1996	143,580	7,300,773,015	12,555,000	229,384



Net Bonded Debt	Ratio of Net Bonded Debt to Estimated Actual Value of Taxable Property	Net Bonded Debt Per Capital
\$8,793,460	0.07 %	\$52
10,409,642	0.09	64
11,695,774	0.11	72
13,709,842	0.13	85
13,952,466	0.15	90
15,749,175	0.18	104
15,384,178	0.19	99
13,974,973	0.18	87
15,412,944	0.21	104
12,325,616	0.17	86

**Medina County, Ohio**  
*Ratios of Bonded Debt Outstanding and Legal Debt Margin*  
*Last Ten Years*

	2005	2004	2003
Total Assessed Property Value	<u>\$4,178,088,621</u>	<u>\$3,904,168,791</u>	<u>\$3,772,031,832</u>
General Bonded Debt Outstanding:			
General Obligation Bonds	\$9,680,000	\$11,415,000	\$13,110,000
Special Assessment Bonds	1,981,516	2,206,804	2,433,492
General Obligation Revenue Bonds	418,477	478,189	537,901
OWDA Loans	104,726,555	98,974,104	100,185,019
OPWC Loans	268,708	285,503	302,297
Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>
Total Gross Indebtedness	117,075,256	113,359,600	116,568,709
Less:			
Jail Construction Bonds	(2,270,000)	(2,805,000)	(3,330,000)
Jail Construction Note	0	0	0
Special Assessment Debt	(1,981,516)	(2,206,804)	(2,433,492)
Revenue Bonds	(418,477)	(478,189)	(537,901)
OWDA Loans - Enterprise Fund Revenue	(102,455,309)	(96,329,091)	(97,188,391)
OWDA Loans - Special Assessment Revenue	(2,092,079)	(2,441,433)	(2,769,668)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	<u>(886,540)</u>	<u>(1,005,358)</u>	<u>(1,414,226)</u>
Total Net Debt Applicable to Debt Limit	<u>6,971,335</u>	<u>8,093,725</u>	<u>8,895,031</u>
Overall Legal Debt Limit			
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>96,952,216</u>	<u>90,104,220</u>	<u>86,800,796</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>102,952,216</u>	<u>96,104,220</u>	<u>92,800,796</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$95,980,881</u>	<u>\$88,010,495</u>	<u>\$83,905,765</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.23%	91.58%	90.41%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$41,780,886</u>	<u>\$39,041,688</u>	<u>\$37,720,318</u>
Total Gross Indebtedness	117,075,256	113,359,600	116,568,709
Less:			
Jail Construction Bonds	(2,270,000)	(2,805,000)	(3,330,000)
Special Assessment Debt	(1,981,516)	(2,206,804)	(2,433,492)
Revenue Bonds	(418,477)	(478,189)	(537,901)
OWDA Loans - Enterprise Fund Revenue	(102,455,309)	(96,329,091)	(97,188,391)
OWDA Loans - Special Assessment Revenue	(2,092,079)	(2,441,433)	(2,769,668)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	<u>(886,540)</u>	<u>(1,005,358)</u>	<u>(1,414,226)</u>
Net Debt Within 5 1/2 % Limitations	<u>6,971,335</u>	<u>8,093,725</u>	<u>8,895,031</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$34,809,551</u>	<u>\$30,947,963</u>	<u>\$28,825,287</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	83.31%	79.27%	76.42%

Source: County Financial Records

2002	2001	2000	1999	1998	1997	1996
<u>\$3,671,408,773</u>	<u>\$3,100,592,573</u>	<u>\$2,997,730,910</u>	<u>\$2,849,899,589</u>	<u>\$2,673,351,897</u>	<u>\$2,541,126,290</u>	<u>\$2,531,741,450</u>
\$15,357,613	\$15,035,000	\$16,540,000	\$16,542,500	\$14,245,000	\$15,447,500	\$12,555,000
2,242,180	2,465,148	2,731,836	2,396,024	2,722,101	3,082,178	3,448,255
0	657,325	740,759	835,471	918,297	1,001,121	1,083,944
98,882,590	83,963,405	64,073,768	48,025,711	50,214,839	50,922,790	50,828,269
0	0	0	0	0	0	0
0	0	0	1,195,000	2,445,000	400,000	4,250,000
116,482,383	102,120,878	84,086,363	68,994,706	70,545,237	70,853,589	72,165,468
(3,850,000)	(4,130,000)	(4,530,000)	(4,910,000)	(5,270,000)	(5,605,000)	(5,920,000)
0	0	0	0	0	0	(500,000)
(2,242,180)	(2,465,148)	(2,731,836)	(2,396,024)	(2,722,101)	(3,082,178)	(3,448,255)
0	(657,325)	(740,759)	(835,471)	(918,297)	(1,001,121)	(1,083,944)
(95,555,091)	(80,016,503)	(60,032,716)	(43,692,061)	(45,547,658)	(45,948,798)	(46,853,003)
(3,078,086)	(3,676,975)	(4,041,052)	(4,333,650)	(4,667,181)	(4,973,992)	(3,863,730)
<u>(1,647,771)</u>	<u>(1,082,534)</u>	<u>(790,825)</u>	<u>(1,158,322)</u>	<u>(270,027)</u>	<u>(34,556)</u>	<u>(229,384)</u>
10,109,255	10,092,393	11,219,175	11,669,178	11,149,973	10,207,944	10,267,152
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
84,285,219	70,014,814	67,443,273	63,747,490	59,333,797	56,028,157	55,793,536
90,285,219	76,014,814	73,443,273	69,747,490	65,333,797	62,028,157	61,793,536
<u>\$80,175,964</u>	<u>\$65,922,421</u>	<u>\$62,224,098</u>	<u>\$58,078,312</u>	<u>\$54,183,824</u>	<u>\$51,820,213</u>	<u>\$51,526,384</u>
88.80%	86.72%	84.72%	83.27%	82.93%	83.54%	83.38%
<u>\$36,714,088</u>	<u>\$31,005,926</u>	<u>\$29,977,309</u>	<u>\$28,498,996</u>	<u>\$26,733,519</u>	<u>\$25,411,263</u>	<u>\$25,317,415</u>
116,482,383	102,120,878	84,086,363	68,994,706	70,545,237	70,853,589	72,165,468
(3,850,000)	(4,130,000)	(4,530,000)	(4,910,000)	(5,270,000)	(5,605,000)	(5,920,000)
(2,242,180)	(2,465,148)	(2,731,836)	(2,396,024)	(2,722,101)	(3,082,178)	(3,448,255)
0	(657,325)	(740,759)	(835,471)	(918,297)	(1,001,121)	(1,083,944)
(95,555,091)	(80,016,503)	(60,032,716)	(43,692,061)	(45,547,658)	(45,948,798)	(46,853,003)
(3,078,086)	(3,676,975)	(4,041,052)	(4,333,650)	(4,667,181)	(4,973,992)	(3,863,730)
<u>(1,647,771)</u>	<u>(1,082,534)</u>	<u>(790,825)</u>	<u>(1,158,322)</u>	<u>(270,027)</u>	<u>(34,556)</u>	<u>(229,384)</u>
10,109,255	10,092,393	11,219,175	11,669,178	11,149,973	10,207,944	10,767,152
<u>\$26,604,833</u>	<u>\$20,913,533</u>	<u>\$18,758,134</u>	<u>\$16,829,818</u>	<u>\$15,583,546</u>	<u>\$15,203,319</u>	<u>\$14,550,263</u>
72.46%	67.45%	62.57%	59.05%	58.29%	59.83%	57.47%

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

**SEWER DISTRICT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	\$11,899,867	\$10,519,670	\$1,380,197	\$2,263,204	\$1,887,260	\$4,150,464	0.33
2004	11,148,187	9,600,848	1,547,339	3,148,823	2,083,845	5,232,668	0.30
2003	10,405,255	9,444,228	961,027	3,256,497	2,195,600	5,452,097	0.18
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25
1998	9,381,802	8,100,854	1,280,948	1,863,406	1,351,150	3,214,556	0.40
1997	9,231,302	6,979,932	2,251,370	1,810,623	1,482,004	3,292,627	0.68
1996	8,537,168	7,274,363	1,262,805	1,486,864	1,311,362	2,798,226	0.45

**WATER DISTRICT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	\$6,777,934	\$4,518,404	\$2,259,530	\$1,724,258	\$1,857,825	\$3,582,083	0.63
2004	5,850,778	4,647,509	1,203,269	1,560,148	1,769,038	3,329,186	0.36
2003	5,220,102	3,913,104	1,306,998	1,560,536	1,625,858	3,186,394	0.41
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13
1998	3,332,689	2,357,119	975,570	616,821	900,966	1,517,787	0.64
1997	3,238,890	2,494,351	744,539	578,184	853,848	1,432,032	0.52
1996	2,673,348	1,788,163	885,185	501,730	709,447	1,211,177	0.73

**SOLID WASTE MANAGEMENT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	\$7,228,205	\$6,253,330	\$974,875	\$556,653	\$353,505	\$910,158	1.07
2004	7,746,071	6,714,829	1,031,242	526,231	383,928	910,159	1.13
2003	6,526,333	5,679,253	847,080	497,471	412,688	910,159	0.93
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26
2001	6,299,084	5,598,376	700,708	313,838	510,368	824,206	0.85
2000	6,573,393	5,069,150	1,504,243	291,374	532,833	824,207	1.83
1999	6,005,192	4,875,751	1,129,441	270,517	553,690	824,207	1.37
1998	5,925,285	4,746,106	1,179,179	251,153	573,054	824,207	1.43
1997	5,974,056	4,864,072	1,109,984	233,175	591,032	824,207	1.35
1996	5,153,133	4,614,604	538,529	216,484	607,722	824,206	0.65

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

**Medina County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2005*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Medina County</b>			
General Obligation Bonds	\$9,661,506	100 %	\$9,661,506
OWDA Loans	1,981,516	100	1,981,516
Special Assessment Bonds	2,271,246	100	2,271,246
<i>Total Direct - Medina County</i>	<u>13,914,268</u>		<u>13,914,268</u>
<b>Overlapping</b>			
Cities Wholly Within the County	32,448,464	100	32,448,464
City of Rittman	6,217,204	2	124,344
School Districts Wholly Within the County	155,377,643	100	155,377,643
Black River Local School District	5,585,759	44	2,457,734
Highland Local School District	37,095,000	99	36,724,050
<i>Total Overlapping</i>	<u>236,724,070</u>		<u>227,132,235</u>
<i>Totals</i>	<u><u>\$250,638,338</u></u>		<u><u>\$241,046,503</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2005.

Source: Medina County Auditor

**Medina County, Ohio**  
Principal Employers  
Current Year and Nine Years Ago

<b>2005</b>		
Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,755	3.23 %
Medina County	1,340	2.47
Schneider National Trucking	850	1.56
Shiloh Industries Inc.	803	1.48
Brunswick City School District	795	1.46
Medina City School District	783	1.44
Medina General Hospital	776	1.43
Wadsworth City Schools	470	0.86
Cloverleaf Local Schools	413	0.76
Discount Drug Mart Inc.	<u>375</u>	<u>0.69</u>
Total	<u><u>8,360</u></u>	<u><u>15.38 %</u></u>
Total Employment within the County	<u><u>54,340</u></u>	

**Source:** Medina County Economic Development Corporation

---

---

**1996**

---

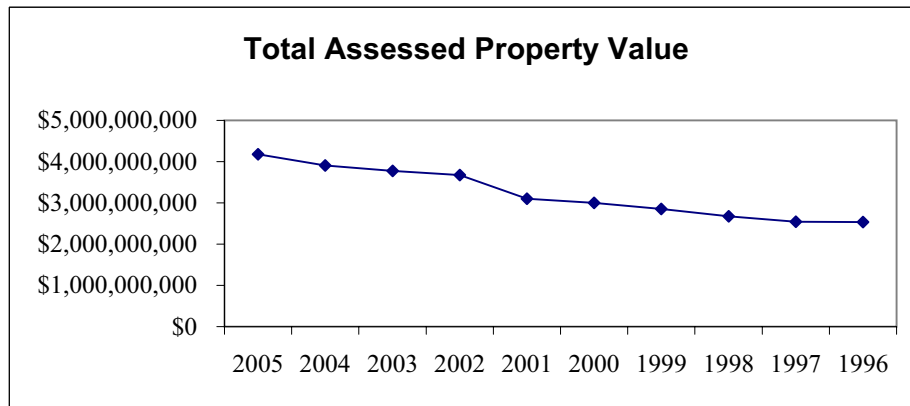
Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,457	3.12 %
MTD Products	1,400	3.00
Scheider National Trucking	1,205	2.58
Medina County	1,200	2.57
Brunswick City School District	1,065	2.28
Medina General Hospital	711	1.52
K-Mart	625	1.34
Medina City School District	625	1.34
Fricton Products	342	0.73
Platipak Packaging	<u>340</u>	<u>0.73</u>
	<u>8,970</u>	<u>19.23 %</u>
	<u>46,640</u>	

**Medina County, Ohio**  
 Demographic and Economic Statistics  
 Last Ten Years

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)	Number of Licensed Drivers
2005	168,198	\$4,078,969,698	\$24,251	\$55,811	37	110,139
2004	162,906	3,950,633,406	24,251	55,811	37	110,139
2003	161,680	3,920,901,680	24,251	55,811	37	110,139
2002	160,453	3,891,145,703	24,251	55,811	37	113,278
2001	155,780	3,951,515,480	25,366	48,050	40	111,262
2000	151,095	3,832,675,770	25,366	48,050	40	114,614
1999	155,190	2,654,990,520	17,108	41,707	33	104,992
1998	161,170	2,757,296,360	17,108	41,707	33	104,992
1997	147,552	2,524,319,616	17,108	41,707	33	104,992
1996	139,520	2,386,908,160	17,108	41,707	33	103,409

(1) Source: Medina County Auditor

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





---



---

<u>Number of Registered Voters</u>	<u>Number of County Employees (1)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
119,421	1,758	4.6 %	\$4,178,088,621
97,494	1,600	5.2	3,904,168,791
97,494	1,600	5.4	3,772,031,832
97,494	1,525	5.0	3,671,408,773
98,953	1,531	4.4	3,100,592,573
102,535	1,525	3.4	2,997,730,910
90,372	1,400	3.8	2,849,899,589
90,372	1,400	4.6	2,673,351,897
86,676	1,300	3.8	2,541,126,290
84,112	1,200	4.5	2,531,741,450

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

Function/Program	2005	2004	2003
<b><i>Governmental Activities</i></b>			
General Government			
Legislative and Executive			
County Offices	115	120	109
Real Estate Assessment	33	16	22
Delinquent Real Estate Tax Assessment Collections	6	2	2
Workforce Development	5	5	2
Judicial			
County Offices	127	115	115
Child Support Enforcement	38	37	7
Public Safety			
County Offices	196	197	198
Drug Enforcement	8	8	7
Public Works			
County Offices	32	34	27
Auto and Gas	55	54	54
Health Services			
Mental Retardation and Developmental Disabilities	252	277	254
ADAMH	5	5	4
Animal Shelter	7	6	6
Human Services			
Transportation	56	58	46
Title IV-D	8	8	1
Shelter Care	16	14	14
Public Assistance	90	82	77
Office for Older Adults	24	25	23
County Home	34	37	36
<b><i>Business-Type Activities</i></b>			
Sewer District	107	103	110
Water District	24	18	17
Solid Waste	5	5	6
Totals	1,243	1,226	1,137

Source: Medina County Auditor

Method: Using 1 for each full time employee at December 31.

(1) Information prior to 2000 is not available

n/a: Information not available

2002	2001
106	141
26	15
4	4
N/A	N/A
114	116
45	50
197	220
7	7
24	26
59	55
236	264
6	6
5	7
40	46
1	1
9	16
77	97
21	26
32	33
105	116
14	16
5	6
<u>1,133</u>	<u>1,268</u>

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

Function/program	2005	2004	2003	2002
<b>General Government</b>				
<b>Finance Department</b>				
Number of Resolutions Passed	1,227	1,196	1,120	1,148
State and Federal Grant Funds Received	\$7,310,376	\$5,514,263	\$4,936,595	\$5,048,207
<b>Transportation</b>				
Number of Trips	194,048	116,054	115,305	113,755
Number of Vehicles	24	22	21	21
Vehicle Miles Per Year	715,734	816,224	752,628	631,521
<b>Accounting</b>				
Agency Ratings - Standard and Poors	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa2	Aa2	Aa2	Aa2
Number of Checks/Vouchers Issued	39,413	39,679	37,439	36,820
Amount of Checks Written	\$184,128,822	\$172,764,398	\$170,068,304	\$165,166,659
Number of Receipts Issued	9,376	9,078	8,788	8,333
Number of Budget Adjustments Issued	964	1,020	1,030	932
<b>Building</b>				
Residential Construction Permits Issued	915	1,021	1,020	807
Commercial Construction Permits Issued	304	225	232	250
Estimated Value of Construction	39,413	39,679	37,439	36,820
Amount of Checks Written	\$23,644,753	\$17,786,166	\$16,900,945	\$14,721,983
Number of Permits Issued	1,219	1,306	1,252	1,057
Average Construction Costs of New Homes	\$225,602	\$211,872	\$202,919	\$184,618
Amount of Revenue Generated from Permits	\$1,149,987	\$1,138,073	\$918,577	\$924,409
Number of Contract Registrations Issued	671	673	562	656
Amount of Revenue Generated from Contract Registrations	33,550	33,675	28,125	32,800
<b>Public Safety</b>				
<b>Sheriff's Department</b>				
Number of Sheriff Promotional Test Administered	2	1	2	1
Number of Promotions from Sheriff's Certified Lists	2	1	2	1
Total Calls for Services	66,683	67,872	78,790	86,847
Number of Traffic Citations Issued	1,026	933	795	714
Number of Criminal Arrest	269	264	260	258
Number of Accidents Reports Completed	77	89	70	71
Part 1 Offenses (Major Offenses)	1,100	1,050	1,000	950
Sheriff's Department Auxiliary Hours Worked	4,228	3,376	4,255	3,838
DUI Arrests	80	76	70	71
Number of Prisoners	3,857	3,957	3,780	3,774
Prisoner Meal Costs	\$247,266	\$257,549	\$277,519	\$284,831
Motor Vehicle Accidents	3	2	8	5
Property Damage Accidents	3	2	8	5
Gasoline Costs of Fleet	\$131,890	\$99,839	\$93,204	\$85,711
Number of Full-Time Law Enforcement Employees	70	69	72	73
<b>Health Department</b>				
<b>Vital Statistics</b>				
Number of Births - Certificates Filed	1,073	1,251	1,135	1,206
Number of Deaths - Certificates Filed	978	948	975	995
Number of Births - Certificates Issued	7,296	3,997	5,427	4,507
Number of Deaths - Certificates Issued	6,221	5,026	6,807	5,868
Burial Permits - Certificates Issued	645	886	655	665
Dog Warden Services Calls Responded to	2,291	3,112	1,530	1,990

Sources: Medina County

n/a: Information not available

2001	2000	1999	1998	1997	1996
1,247	N/A	N/A	N/A	N/A	N/A
\$4,687,075	N/A	N/A	N/A	N/A	N/A
94,456	N/A	N/A	N/A	N/A	N/A
20	N/A	N/A	N/A	N/A	N/A
559,441	N/A	N/A	N/A	N/A	N/A
AA	AA	AA	AA	AA	AA
Aa2	Aa2	A3	A3	A1	A1
37,818	35,626	N/A	N/A	N/A	N/A
\$151,967,171	\$149,597,579	N/A	N/A	N/A	N/A
8,219	8,286	N/A	N/A	N/A	N/A
930	860	N/A	N/A	N/A	N/A
873	801	774	689	602	674
263	285	290	343	288	291
37,818	35,626	N/A	N/A	N/A	N/A
\$15,315,833	\$8,706,185	\$16,135,524	\$12,091,687	N/A	\$18,066,858
1,142	1,102	1,035	1,032	890	965
\$179,112	\$192,202	\$175,663	\$172,766	\$156,660	\$155,985
\$803,470	\$769,295	\$915,462	\$688,628	\$613,796	\$541,735
477	615	544	616	398	0
23,875	30,775	27,225	30,800	19,900	0
1	1	1	2	1	1
1	1	1	2	1	1
69,887	41,123	36,000	35,000	33,000	31,000
729	720	660	600	570	540
255	245	235	220	197	196
59	56	53	49	49	45
900	850	800	750	700	700
4,568	6,182	7,763	10,298	9,550	9,261
59	56	53	49	49	45
4,146	3,770	3,678	3,555	3,215	1,500
\$267,939	\$268,572	\$266,570	\$287,284	\$215,521	\$129,914
5	4	9	4	3	3
5	4	9	4	3	3
\$96,339	\$90,559	\$58,850	\$55,396	\$63,427	\$65,771
71	70	71	76	74	74
1,259	1,145	1,074	1,111	1,062	1,105
1,047	897	927	914	918	846
4,529	3,565	3,162	3,095	2,858	3,880
5,508	4,076	3,882	3,918	3,918	3,044
629	387	390	377	378	348
2,001	1,845	1,691	1,537	1,618	1,876

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

	2005	2004	2003	2002	2001	2000
<b>Governmental Activities</b>						
General Government						
Legislative and Executive						
County Offices						
Vehicles	28	26	23	21	20	17
Real Estate Assessment						
Vehicles	4	4	3	3	3	3
Judicial						
County Offices						
Vehicles	2	2	2	2	2	2
Public Safety						
County Offices						
Vehicles	2	2	2	2	2	2
Probation Services						
Vehicles	1	1	1	1	1	1
Sheriff's Grant						
Vehicles	44	55	47	37	31	21
Public Works						
County Engineer						
Vehicles	60	60	56	57	61	54
Sanitary Engineer						
Vehicles	22	22	22	23	22	20
Solid Waste						
Vehicles	29	29	29	29	29	29
Health Services						
Mental Retardation and Developmental Disabilities						
Vehicles	31	28	29	25	25	20
Dog and Kennel						
Vehicles	3	3	3	3	3	3
Human Services						
County Offices						
Vehicles	32	34	26	24	21	18
Public Assistance						
Vehicles	2	2	2	2	2	2
<b>Business-Type Activities</b>						
Sewer District						
Vehicles	30	30	29	30	30	28
Water District						
Vehicles	31	31	31	32	31	31

Source: Medina County Auditor

(1) Information prior to 2000 is not available



**Auditor of State  
Betty Montgomery**

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

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

## **FINANCIAL CONDITION**

### **MEDINA COUNTY**

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

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 15, 2006**