



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**MEDINA COUNTY
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STATE OF OHIO
OFFICE OF THE AUDITOR

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

Board of County Commissioners
Medina County
144 North Broadway St.
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of Medina County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated July 17, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-60952-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of Medina County in a separate letter dated July 17, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 1999-60952-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we don't believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated July 17, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

July 17, 2000



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

Board of County Commissioners
Medina County
144 North Broadway St.
Medina, Ohio 44256

To the Board of County Commissioners:

Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgement, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings as item 1999-60952-003.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and non be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of the Medina County as of and for the year ended December 31, 1999, and have issued our report thereon dated July 17, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

July 17, 2000

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/ State's Program	B-F-97-047-1	14.228	\$81,134	\$0	\$37,234	\$0
	B-F-98-047-1		154,011	0	160,749	0
Total Community Development Block Grants/ State's Program			235,145	0	197,983	0
U.S. DEPARTMENT OF JUSTICE						
<i>Passed through the Office of Criminal Justice Services:</i>						
Byrne Formula Grant Program	97-DG-A01-7088	16.579	29,992	0	838	0
	98-DG-A01-7088		59,984	0	49,258	0
	99-DG-A01-7088		14,996	0	9,766	0
	98-DG-F01-7101		91,001	0	82,880	0
Total Byrne Formula Grant Program			195,973	0	142,742	0
Local Law Enforcement Block Grants Program	98-LE-LEB-3165	16.592	9,000	0	4,597	0
Public Safety Partnership and Community Policing Grants	98-UM-WX2516	16.710	27,082	0	26,088	0
	1999-CM-WX2286		26,575	0	14,494	0
Total Public Safety Partnership and Community Policing Grants			53,657	0	40,582	0
Crime Victim Assistance	98-VAG-ENE-035	16.575	0	0	2,547	0
	99-VAG-ENE-035		35,997	0	33,528	0
	00-VAG-ENE-035		12,767	0	6,215	0
Total Crime Victim Assistance			48,764	0	42,290	0
Crime Victim Assistance/Discretionary Grants	199-VF-GX-K003	16.582	49,445	0	81,230	0
Juvenile Accountability Incentive Block Grants	98-JB-1-A33	16.523	33,587	0	22,791	0
Total U.S. Department of Justice			390,426	0	334,232	0
U.S. DEPARTMENT OF LABOR						
<i>Passed through City of Akron, Ohio:</i>						
JTPA Cluster:						
Employment and Training Assistance - Dislocated Workers	229882	17.246	82,547	0	82,547	0
Job Training Partnership Act	982105	17.250	26,920	0	20,217	0
			10,349	0	18,927	0
Total Job Training Partnership Act			37,269	0	39,144	0
Total U.S. Department of Labor - JTPA Cluster			119,816	0	121,691	0
U.S. DEPARTMENT OF AGRICULTURE						
<i>Passed through the Ohio Department of Education:</i>						
Child Nutrition Cluster:						
Food Distribution	Not Available	10.550	0	4,457	0	7,003
National School Lunch Program	03PU and 04PU	10.555	5,648	0	5,648	0
School Breakfast Program	Not Available	10.553	1,379	0	1,310	0
Total U.S. Department of Agriculture - Child Nutrition Cluster			7,027	4,457	6,958	7,003
U.S. DEPARTMENT OF TRANSPORTATION						
<i>Passed through the Ohio Department of Transportation:</i>						
Public Transportation for Nonurbanized Areas Grant	OH-18-4014	20.509	304,156	0	304,155	0

The accompanying notes are an integral part of this Schedule.

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
State and Community Highway Safety	5200ENO	20.600	16,865	0	16,865	0
Total U.S. Department of Transportation			321,021	0	321,020	0
U.S. DEPARTMENT OF EDUCATION						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Preschool Grants	066134-PG-S1-99P	84.173	22,359	0	31,941	0
	066134-PG-S1-00P		9,594	0	0	0
Total Special Education - Preschool Grants			31,953	0	31,941	0
Special Education - Grants to States	066134-6B-SF-99P	84.027	28,563	0	40,804	0
	066134-6B-SF-00P		14,026	0	0	0
Total Special Education - Grants to States			42,589	0	40,804	0
Total Special Education Cluster			74,542	0	72,745	0
Innovative Education Program Strategies	066134-C2-S1-00	84.298	536	0	0	0
Total U.S. Department of Education			75,078	0	72,745	0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
<i>Passed through Western Reserve Area Agency:</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	84,174	0	84,174	0
Special Programs for the Aging - Title III, Part C - Nutrition	Not Available	93.045	80,546	0	83,208	0
			0	98,140	0	98,140
Total Special Programs for the Aging - Title III, Part C - Nutrition			80,546	98,140	83,208	98,140
Total Aging Cluster			164,720	98,140	167,382	98,140
Special Program for Aging	90AM2258	93.048	0	0	1,491	0
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	47,793	0	47,793	0
Social Services Block Grant	Not Available	93.667	139,940	0	139,940	0
Medical Assistance Program	Not Available	93.778	373,471	0	373,471	0
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Medical Assistance Program	Not Available	93.778	2,019,321	0	2,056,196	0
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	100,308	0	100,308	0
			300,933	0	300,933	0
			401,241	0	401,241	0
Medical Assistance Program	Not Available	93.778	16,534	0	16,534	0
Total U.S. Department of Health and Human Services			3,163,020	98,140	3,204,048	98,140
Totals			\$4,311,533	\$102,597	\$4,258,677	\$105,143

The accompanying notes are an integral part of this Schedule.

MEDINA COUNTY
FISCAL YEAR ENDED DECEMBER 31, 1999

NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Ohio Bureau of Employment Services Job Training Partnership Programs which are presented on an accrual basis.

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

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

At December 31, 1999, the amount of Community Development Block Grant loans outstanding was \$96,897.

NOTE C - JOB TRAINING PARTNERSHIP SUPPLEMENTAL SCHEDULES

The County has not included the supplemental schedules per JTPA Policy Letter No. 2-97, since the required information is included in the City of Akron's report.

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**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

**MEDINA COUNTY
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	-Substance Abuse Prevention and Treatment CFDA 93.959 -Community Mental Health Services Block Grant CFDA 93.958 -Community Development Block Grant CFDA 14.228 -Public Transportation for Nonurbanized Areas Grant CFDA 20.509 -Byrne Formula Grant Program (Drug Control & System Improvement) CFDA 16.579
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

NONCOMPLIANCE

Finding Number	1999-60952-001
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Ohio Rev. Code Section 5705.41 (B) states that no subdivision or taxing unit shall make an expenditure of money unless it has been appropriated.

At December 31, 1999, the County had the following accounts in which cash expenditures plus encumbrances exceeded appropriations

Account	Appropriations	Expenditures	Variance
Medina County Water District: Capital Outlay	\$ 281,490	\$1,140,218	\$858,728
Medina County Sewer District: Capital Outlay	1,174,932	1,246,982	72,050

Spending in excess of appropriations could increase the likelihood of funds being obligated for a contract when those funds are not available to pay for the contract or obligation, thereby resulting in deficit fund balances.

The County should monitor appropriations and actual expenditures and make timely appropriation modifications to avoid future variances.

INTERNAL CONTROL - REPORTABLE CONDITION

Finding Number	1999-60952-002
----------------	----------------

During 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

INTERNAL CONTROL - REPORTABLE CONDITION

Finding Number	1999-60952-003
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Public Transportation for Nonurbanized Areas Grant - Program Income

Department of Transportation Regulation 49 CFR 18.25 requires that Program Income for the Public Transportation for Nonurbanized Areas Program be used to offset operating expenses. Program Income consists primarily of fare-box and incidental charter revenues. The public transportation program operates 20 buses. Recorded fare box and incidental charter revenue for 1999 was \$31,784.

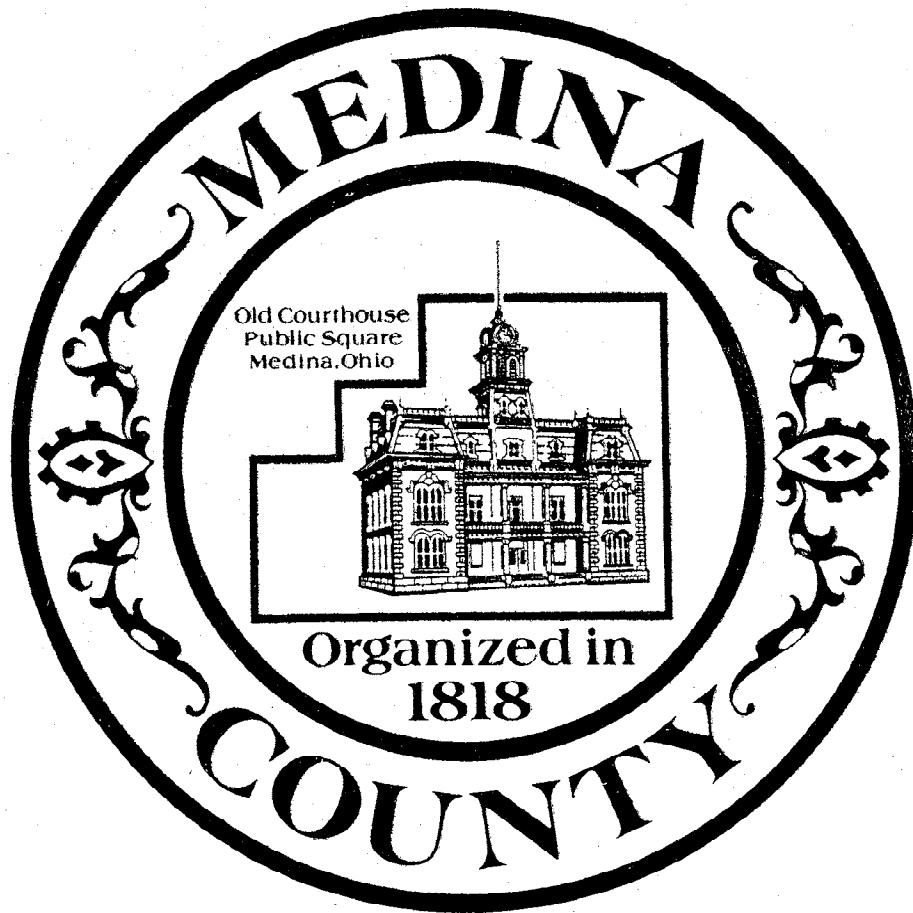
During 1999, the County did not have adequate control procedures for cash fare-box collections. Cash fares were collected in unlocked containers, namely coffee cans, which could be removed from the bus. Also, although there were combined daily summaries of cash collected for May through December of 1999, there was no record of cash collected per bus, route or shift.

Without adequate control procedures and supporting documentation, we were unable to determine if the reported Program Income related to cash fare-box collections was complete.

The County should institute adequate policies and procedures over cash fare-box collections and deposits. These procedures should include, but not be limited to, the following:

- Fares should be collected in locked fare-boxes or lock boxes with slits, which are affixed to the vehicles. The drivers should not have access to the fare-boxes, and keys to the fare boxes should be kept by the transit department supervisor.
- The fare-boxes should be opened by the transit department supervisor, or designee, in the presence of the driver, and a summary of fares collected should be prepared for each daily shift or route.
- Daily fare collections should be forwarded to the County Treasurer for deposit and un-deposited fares should be maintained in a safe at the transit garage.
- Copies of the County pay-in and fare-box reconciliation should be maintained as supporting documentation.
- Management should review these collection records periodically as part of their monitoring procedures.

MEDINA COUNTY, OHIO



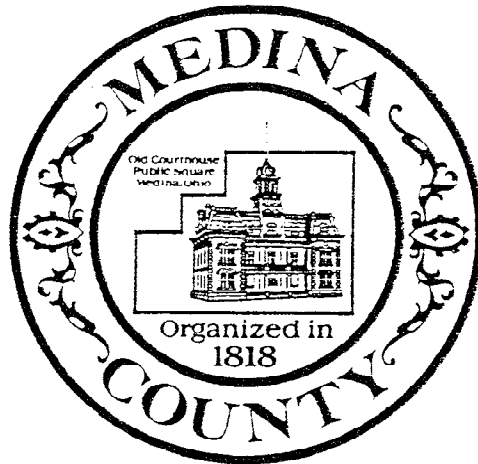
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1999

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 1999



Michael E. Kovack
Medina County Auditor

Prepared by The Medina County Auditor's Office:

Anna Wagar
Director of Financial Reporting

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999

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Comprehensive Annual Financial Report
For the Year Ended December 31, 1999

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Comprehensive Annual Financial Report
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

July 17, 2000

To the Citizens of Medina County
and to The Board of County Commissioners:
the Honorable Thomas R. Bahr,
the Honorable Patricia G. Geissman, and
the Honorable Stephen D. Hambley,

As County Auditor, I am pleased to present the 1999 Comprehensive Annual Financial Report (CAFR) for the County of Medina. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County for the year ended December 31, 1999. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Medina County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Medina County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart, and a copy of the 1998 Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Report of Independent Accountants, general purpose financial statements and the combining and individual fund and account group financial statements and schedules. The statistical section includes selected financial and demographic information.

Reporting Entity

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

The County Auditor is elected to a four-year term and has, as one of his most important functions, the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to various government units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without his certification that

- v -

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 Transportation Improvement District (TID) and the Medina County Sheltered Industries, Inc. (the Workshop) have been included as a discretely presented component units.

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

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 General Purpose 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. In 1999, the population was estimated to be 155,190, and 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. 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, specifically in the residential sector, we are seeing increased pressures on the County, townships, cities, and villages. Most affected by this growth are the schools and county structure. Much of the growth we are experiencing is due to loss of population in Cuyahoga and Summit counties, symbolic of the movement across the country from urban to more rural areas. During the past 20 years, (1970-90) Cuyahoga lost the greatest percentage of population (18 percent loss), while Portage, Wayne, and Ashland counties realized moderate increases in population of 13 percent, 16 percent, and 10 percent, respectively.

Currently, in combining our tax ratios for cities, villages, and townships, the tax structure reflects an estimated 58 percent of taxes are paid by property owners and 42 percent of taxes are paid by industries.

In December 1999, our unemployment rate was 3.9 percent with a labor force of 78,100 with 75,100 employed and 3,000 unemployed. Medina County's unemployment average was above the average of both the State of Ohio (3.8 percent) and the United State (3.7 percent).

You may ask, "Who are the decision makers in the important issues facing Medina County?" The answer is each and every one of us. The Office of Economic Development acts as a tree holding the supporting branches. The external issues which impact our area of responsibility are growth and the demands it places upon the infrastructure and services.

We need to attract more industries to Medina County to help pay for the expanding schooling and service requirements for an ever expanding population. The objective of economic development is "Quality jobs for quality people in quality industries."

Major Initiatives

Current Projects. The Medina County Board of Commissioners is actively in the process of renovating a recently-purchased building on Medina's Public Square to be used as offices for the County Prosecuting Attorney. This \$1 million project will include a connection to the County's Courthouse complex and upgraded handicapped accessibility to these public spaces. When complete, this project will provide for a more consolidated and, therefore more efficient working environment for the legal and judicial staff of Medina County.

The Board of Commissioners is also in the midst of expanding the County's Engineering Center for use by the County Engineer's Office, the Sanitary Engineer's Office and the Building Inspection Department. When completed, this \$1.3 million project will enable the County to offer the public a long awaited one-stop permit center.

Future Projects. The Medina County Sheriff is investigating the possibility of expanding the adult jail facility in cooperation with the United States Marshal Service. Current discussions indicate that the Marshal Service would provide funding assistance for the construction of a new, forty-two bed addition to the facility, at an approximate cost of \$2.5 million. This additional space would allow for future expansion needs of the County Sheriff's Office and also enhance revenue collections associated with leasing bed space to the Marshall Service for housing federal prisoners at the jail facility.

It is estimated that in two years the Medina County Sanitary Engineer's Office will have completed a \$32 million expansion of its Liverpool Wastewater Treatment Facility. This project, which has been designed by Sanitary Engineer staff members, will increase the plant's treatment capacity by 50 percent and include upgrades to existing infrastructure. Also included in the project will be the installation of an electrical power generating system and storm water treatment tanks. The County has taken advantage of low-interest Water Pollution Control Loan Funds to finance this project.

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 disbursement of over \$438,000,000 in funds received each year by the County. The Auditor maintains the official record 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 70,000 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 budgets of the 45 districts in the County
- *Safe-deposit inventories for estate tax purposes
- *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 Agriculture Use Value, Forestry and other tax reduction programs. The Auditor's Office makes every effort to keep the residents of the County apprized 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 the taxpayers request 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

Basis of Accounting. The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. For financial reporting purposes, the accounting records for all governmental and fiduciary funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within sixty days after year end), and expenditures are recognized when the fund liability is incurred.

Accounting records for the proprietary funds are converted to the accrual basis, whereby revenues are recognized when goods or services are measurable and earned, and expenses are recognized in the period in which they are incurred. The basis of accounting and the various funds and account groups utilized by Medina County are fully described in Note 2(A) to the General Purpose Financial Statements.

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

The County utilizes a fully automated accounting system as well as automated systems of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's office, ensure 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. Budgets are controlled 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 purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note 2(C) to the General Purpose Financial Statements.

General Governmental Functions-Financial Highlights. In 1999, revenues in all governmental fund types (general, special revenue, capital projects and debt service) exceeded 1998 revenues by \$2,156,882. The following table shows the major revenue sources, their percentage of total revenues, and the amount and percentage of increase (decrease) in relation to the prior year:

Revenues	1998	1999	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Property and Other Taxes	\$14,365,972	\$15,859,094	22.53%	\$1,493,122	10.39%
Sales Tax	6,511,196	7,191,887	10.21	680,691	10.45
Charges for Services	11,664,524	11,406,102	16.20	(258,422)	(2.22)
Licenses and Permits	19,827	22,983	0.03	3,156	15.92
Fines and Forfeitures	478,092	447,871	0.64	(30,221)	(6.32)
Intergovernmental	29,764,063	29,576,128	42.01	(187,935)	(0.63)
Special Assessments	1,064,809	998,835	1.42	(65,974)	(6.20)
Interest	3,083,638	3,284,978	4.67	201,340	6.53
Rentals	331,907	225,606	0.32	(106,301)	(32.03)
Donations	25,401	21,490	0.03	(3,911)	(15.40)
Other	939,449	1,370,786	1.95	431,337	45.91
Total	<u>\$68,248,878</u>	<u>\$70,405,760</u>	<u>100.00%</u>	<u>\$2,156,882</u>	<u>3.16%</u>

Rentals and Donations decreased due to less rental received for County properties and less donations received during 1999.

Other funds increased during 1999 because of other funds received in the Auto and Gas and Public Assistance special revenue funds.

Expenditures in all governmental fund types increased by \$9,471,192. The following table highlights the major expenditure functions:

Expenditures	1998	1999	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Current:					
General Government					
Legislative and Executive	\$7,748,386	\$8,574,337	11.56%	\$825,951	10.66%
Judicial	6,149,149	6,941,495	9.36	792,346	12.89
Public Safety	10,510,383	12,206,605	16.45	1,696,222	16.14
Public Works	6,939,607	6,444,036	8.69	(495,571)	(7.14)
Health	13,111,271	15,413,734	20.78	2,302,463	17.56
Human Services	10,872,610	11,662,482	15.72	789,872	7.26
Economic Development					
and Assistance	287,860	433,753	0.58	145,893	50.68
Other	142,959	0	0.00	(142,959)	(100.00)
Capital Outlay	4,085,316	6,248,792	8.42	2,163,476	52.96
Intergovernmental	1,434,169	2,846,202	3.84	1,412,033	98.46
Debt Service:					
Principal Retirement	1,893,137	1,902,171	2.56	9,034	0.48
Interest and Fiscal Charges	1,542,624	1,515,056	2.04	(27,568)	(1.79)
Total	<u>\$64,717,471</u>	<u>\$74,188,663</u>	<u>100.00%</u>	<u>\$9,471,192</u>	<u>14.63%</u>

Due to the ripple effect that population growth has on all sectors of a local economy, general government and intergovernmental expenditures increased to accommodate the necessity for more services.

Public Works expenditures decreased due to the completion of several projects in early 1999, most of the work was completed during 1998.

Health expenditures increased due to the completion of the new Human Services Building during the 1999 year.

Economic Development and Assistance increased during 1999 due to new community projects.

General Fund Balance. For the last ten years, Medina County's general fund unreserved, undesignated fund balance at year end has never been below \$1.5 million. The \$7,816,805 unreserved and undesignated fund balance at December 31, 1999, represents approximately 23 percent of 1999 general fund expenditures and other financing uses. This conservative approach to the management of County resources allows the County to meet increasing demands for general fund expenditures.

The real property tax revenues for the general fund are derived entirely from inside millage (unvoted millage). The revenue structure of the general fund is balanced so that the operation of the County is not overly dependent on one revenue source (such as real property taxes). In April of 1971, the County Commissioners approved a one-half of one percent permissive sales tax which has provided an equitable means of generating revenues to operate the offices of elected officials and to administer the mandated contributions for welfare costs and discretionary grants in aid to certain County organizations and special districts.

Financial Highlights - Proprietary Funds. Medina County Sewer and Water District Funds and the Solid Waste Management Fund are classified as enterprise funds since the operation of these funds resembles those activities found in private industry. The determination of profit and/or loss is a management objective. In total, the enterprise funds had a net loss of \$1,582,053 for the year ended December 31, 1999. The total fund equity of the enterprise funds was \$138,173,691 at year end. This amount includes \$10,810,562 in deficit retained earnings and \$148,984,253 in contributed capital. Ohio Water Development Authority loans payable comprise 94 percent of the enterprise funds' liabilities at December 31, 1999. Management is currently analyzing operations to determine appropriate steps to alleviate the deficits.

The internal service fund is a self-funded insurance fund which accounts for general liability and employee health care claims against the County. The fund had operating revenues in 1999 of \$5,220,714, net income of \$574,059, and retained earnings at year end of \$224,816.

Component Units. Both component units are financially sound, reflected by retained earnings at December 31, 1999 of \$3,541 for TID and a fund balance at December 31, 1999 of \$241,533 for the Workshop.

Financial Highlights - Fiduciary Funds. Fiduciary funds account for assets held by Medina County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Medina County maintains are expendable trust and agency funds.

At December 31, 1999, assets held in the trust funds totaled \$194,374 while assets in agency funds totaled \$159,054,137. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Debt Administration. At December 31, 1999, general obligation bonds outstanding totaled \$16,542,500. During 1999, \$1,202,500 of general obligation bonds were retired. Amounts and ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$15,384,178
Total Legal Debt Margin	58,078,312
Net Debt per Capita	99.13

The outstanding general obligation debt is primarily related to proceeds of bonds used either to construct or to renovate buildings the County uses for its operations.

Outstanding revenue bonds at December 31, 1999, amounted to \$835,471. Proceeds were used to construct water and sewer improvements. Payments are also being made for the portion of the bonded debt which represents the enterprise fund portion used to finance construction of the County office building.

The County has a substantial liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer\water system improvements and are being repaid from special assessments charged to benefitted property owners and from enterprise fund revenues. At December 31, 1999, the special assessment liability for the loans was \$4,333,650, and the enterprise fund liability was \$43,692,061.

Special assessment bonds outstanding at December 31, 1999, were \$2,396,024. Special assessment bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

The County maintains an "AA" credit rating on its long-term bonds from the Standard & Poor's Ratings Group and an "A3" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit.

Cash Management. The County pools its cash to simplify cash management. All idle monies are invested, with the earnings being paid into the undivided investment income agency fund and then 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 manuscript bonds, commercial paper, federal agency securities and STAROhio. The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the primary government totaled \$3,730,562 in 1999.

A majority of the County's deposits are collateralized with securities held by the pledging financial institution's trust department or agent in collateral pools that name the County as a participant. The face value of the pooled collateral must equal at least one hundred ten percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees of the financial institutions.

Risk Management. The County maintains self-funded programs for health care benefits for County employees and their dependents. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$75,000 per occurrence and \$3,961,807 in the aggregate per year to insure the stability of the plan. Vehicles and property are covered through the County Risk Sharing Authority, and professional liability claims are covered through a contract with an external insurance company, the cost of which is allocated among both governmental and enterprise funds. Workers' compensation coverage is provided through participation in the State of Ohio Workers' Compensation program.

Independent Audit

Auditor of State Jim Petro's Office conducted an independent audit of all County funds and account groups for the year ended December 31, 1999. The unqualified opinion of Auditor of State Jim Petro's Office appears in the financial section of this report.

The County has had a "single audit," which includes all Federal and State funded programs administered by the County, performed for fiscal year 1998 by Auditor of State Jim Petro's Office. Congressional legislation made the "single audit" program mandatory for most local governments, including Medina County. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Schedule of Federal Awards Expenditures, findings and recommendations, and the combined report on internal control and compliance, are published in a separate report package.

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, 1998. This marked the fourteenth 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

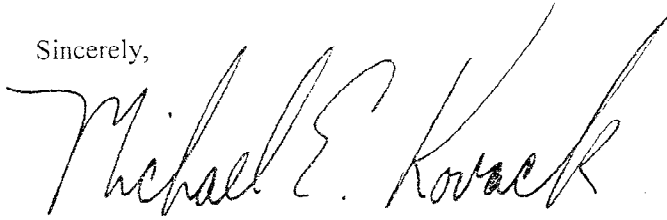
This report would not have been possible without the dedication, determination and high professional standards of Anna Wagar, Director of Financial Reporting. The technical assistance given by Sharon Creswell and Sylvia McQuown was invaluable in the completion of this project.

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Michael E. Kovack". The signature is written in a cursive style with a large, sweeping initial "M".

MICHAEL E. KOVACK
Medina County Auditor

Medina County, Ohio
Elected Officials
December 31, 1999

Board of County Commissioners

Patricia G. Geissman, President

Thomas R. Bahr

Stephen D. Hambley

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

Common Pleas Court Judges

General

James L. Kimbler, Presiding Judge

William Batchelder, III

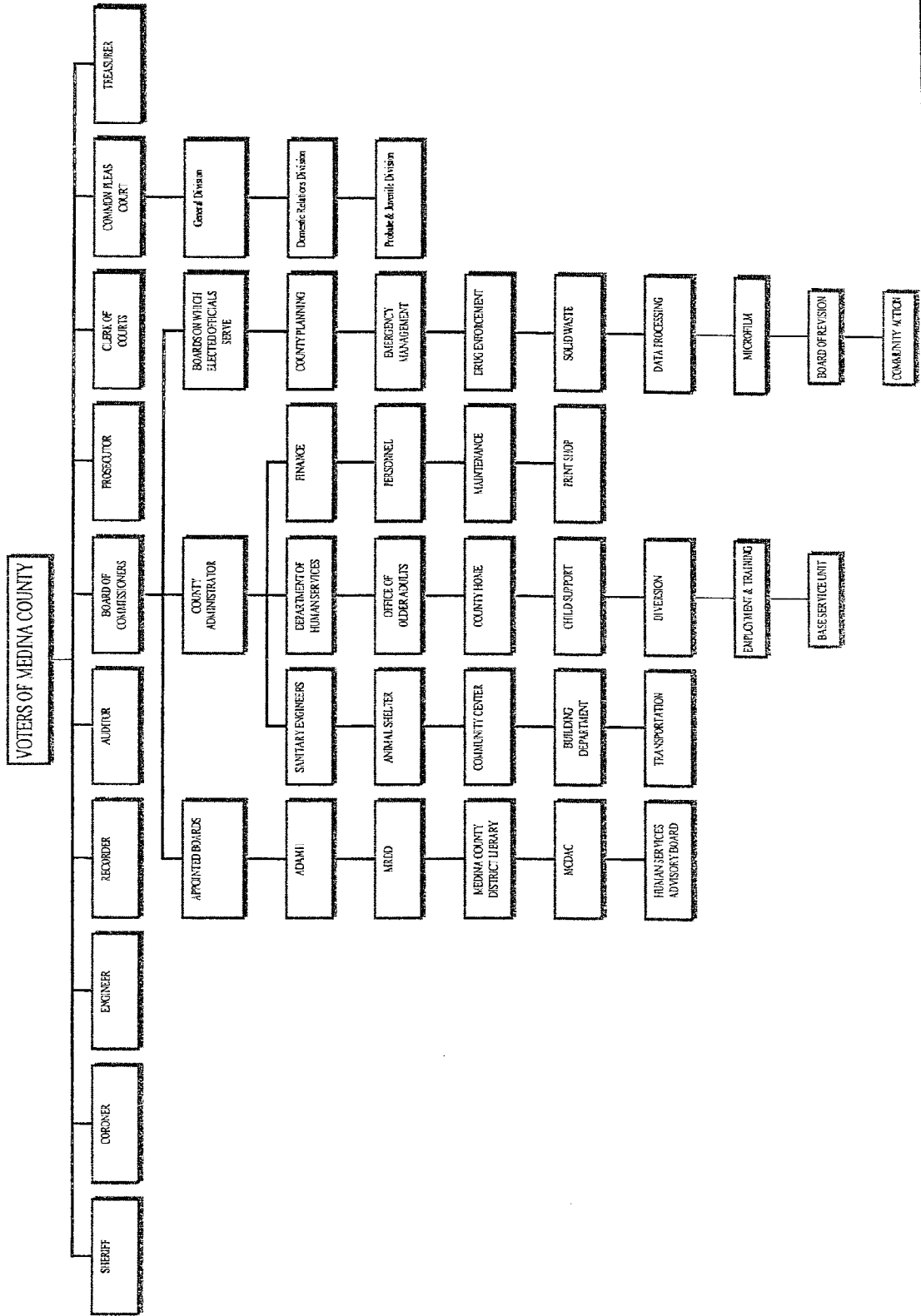
Domestic Relations

James R. Leaver

Probate and Juvenile Court

Jill R. Heck

Medina County, Ohio
Organizational Chart
 December 31, 1999



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Medina County,
Ohio

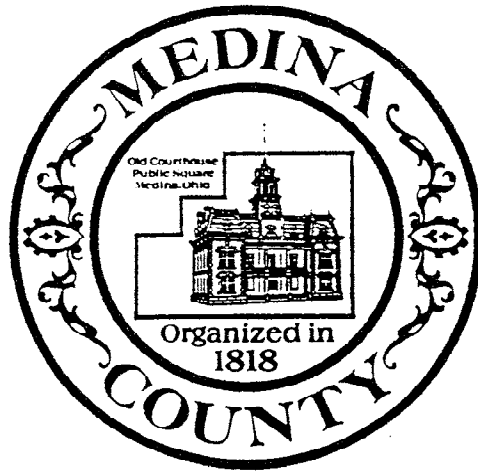
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.



Greg Brueckner
President

Jeffrey L. Essler
Executive Director





STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

111 Second Street, NW
Fourth Floor
Canton, Ohio 44702
Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Medina County
144 North Broadway St.
Medina, Ohio 44256

We have audited the accompanying general purpose financial statements of Medina County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the component unit, Medina County Sheltered Industries, Inc., DBA Windfall Industries, which reflect total assets of \$588,996 as of December 31, 1999, and total revenues of \$1,196,216 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Medina County Sheltered Industries, Inc., is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Medina County as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and the discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2000, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

July 17, 2000

GENERAL PURPOSE
FINANCIAL STATEMENTS

Medina County, Ohio
 Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units
 December 31, 1999

	Governmental Fund Types			Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
ASSETS AND OTHER DEBITS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$6,960,249	\$17,305,171	\$1,251,093	\$2,722,421	\$15,245,909
Cash and Cash Equivalents in Segregated Accounts	14,344	150,777	0	55,921	42,802
Cash and Cash Equivalents with Fiscal Agents	0	0	676	0	404
Investments in Segregated Accounts	0	0	7,000	0	0
Deposits	0	0	0	0	0
Receivables:					
Taxes (Due from Agency Funds)	6,232,272	6,968,849	787,745	0	0
Taxes	1,269,350	0	0	0	0
Accounts	26,608	28,546	0	0	2,629,841
Special Assessments (Due from Agency Funds)	0	23,041	5,214,223	0	0
Special Assessments	0	0	0	0	0
Interfund	503,994	0	0	0	0
Accrued Interest	417,784	24,680	0	13,521	0
Due from Other Funds	2,843	218,082	0	0	0
Intergovernmental Receivable	888,494	2,019,575	0	0	1,338,097
Materials and Supplies					
Inventory	49,631	174,970	0	0	315,944
Loans Receivable	0	96,897	0	0	0
Prepaid Expenses	0	0	0	0	0
Due from Component Unit	0	309,613	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	165,154,038
Other Debits					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
Total Assets and Other Debits	\$16,365,569	\$27,320,201	\$7,260,737	\$2,791,863	\$184,727,035

Fund Types	Fiduciary Fund Types	Account Groups		Primary Government Totals (Memorandum Only)	Component Units	Reporting Entity Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations			
\$1,183,226	\$13,156,957	\$0	\$0	\$57,825,026	\$3,541	\$57,828,567
0	2,222,528	0	0	2,486,372	32,644	2,519,016
0	0	0	0	1,080	0	1,080
0	0	0	0	7,000	324,321	331,321
0	0	0	0	0	1,719	1,719
0	0	0	0	13,988,866	0	13,988,866
0	126,222,902	0	0	127,492,252	0	127,492,252
0	0	0	0	2,684,995	161,924	2,846,919
0	0	0	0	5,237,264	0	5,237,264
0	16,458,467	0	0	16,458,467	0	16,458,467
0	0	0	0	503,994	0	503,994
0	0	0	0	455,985	3,145	459,130
0	0	0	0	220,925	0	220,925
0	1,187,657	0	0	5,433,823	0	5,433,823
0	0	0	0	540,545	11,061	551,606
0	0	0	0	96,897	0	96,897
0	0	0	0	0	7,408	7,408
0	0	0	0	309,613	0	309,613
0	0	59,765,558	0	224,919,596	46,774	224,966,370
0	0	0	1,158,322	1,158,322	0	1,158,322
0	0	0	99,771	99,771	0	99,771
0	0	0	22,527,054	22,527,054	0	22,527,054
0	0	0	2,296,253	2,296,253	0	2,296,253
<u>\$1,183,226</u>	<u>\$159,248,511</u>	<u>\$59,765,558</u>	<u>\$26,081,400</u>	<u>\$484,744,100</u>	<u>\$592,537</u>	<u>\$485,336,637</u>

(continued)

Medina County, Ohio
 Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units (continued)
 December 31, 1999

	Governmental Fund Types			Capital Projects	Proprietary
	General	Special Revenue	Debt Service		Enterprise
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$547,150	\$715,444	\$0	\$220,808	\$1,277,999
Contracts Payable	286	312,131	0	689,722	23,896
Accrued Wages	986,025	812,370	0	0	253,668
Compensated Absences Payable	13,031	26,803	0	0	346,282
Retainage Payable	0	148,806	0	55,921	42,802
Interfund Payable	0	297,356	0	205,558	1,080
Due to Other Funds	183,664	37,261	0	0	0
Intergovernmental Payable	150,950	1,026,764	0	0	79,681
Other Payable	0	0	0	0	0
Deferred Revenue	6,232,272	6,968,849	6,001,968	0	0
Undistributed Assets	0	0	0	0	0
Undistributed Assets (Due to County Funds)	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0
Payroll Withholdings	0	0	0	0	0
Matured Interest Payable	0	0	676	0	404
Accrued Interest Payable	2,726	0	0	19,444	0
Notes Payable	195,000	0	0	1,000,000	0
Claims Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	43,692,061
General Obligation Bonds Payable	0	0	0	0	0
Due to Primary Government	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	835,471
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>8,311,104</u>	<u>10,345,784</u>	<u>6,002,644</u>	<u>2,191,453</u>	<u>46,553,344</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	148,984,253
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	(10,810,562)
Fund Balance:					
Reserved for Encumbrances	101,241	867,239	0	64,897	0
Reserved for Inventory	49,631	174,970	0	0	0
Reserved for Unclaimed Monies	86,788	0	0	0	0
Reserved for Component Unit Loan	0	309,613	0	0	0
Reserved for Loans Receivable	0	96,897	0	0	0
Unreserved, Undesignated	7,816,805	15,525,698	1,258,093	535,513	0
<i>Total Fund Equity and Other Credits</i>	<u>8,054,465</u>	<u>16,974,417</u>	<u>1,258,093</u>	<u>600,410</u>	<u>138,173,691</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$16,365,569</u>	<u>\$27,320,201</u>	<u>\$7,260,737</u>	<u>\$2,791,863</u>	<u>\$184,727,035</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Primary Government Totals (Memorandum Only)	Component Units	Reporting Entity Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations			
\$2,593	\$7,550	\$0	\$0	\$2,771,544	\$7,259	\$2,778,803
0	0	0	0	1,026,035	0	1,026,035
1,715	0	0	0	2,053,778	30,282	2,084,060
657	0	0	1,697,075	2,083,848	0	2,083,848
0	0	0	0	247,529	0	247,529
0	0	0	0	503,994	0	503,994
0	0	0	0	220,925	0	220,925
367	1,812,860	0	1,107,325	4,177,947	0	4,177,947
0	0	0	0	0	309	309
0	0	0	0	19,203,089	0	19,203,089
0	136,239,966	0	0	136,239,966	0	136,239,966
0	19,226,130	0	0	19,226,130	0	19,226,130
0	1,348,949	0	0	1,348,949	0	1,348,949
0	426,232	0	0	426,232	0	426,232
0	0	0	0	1,080	0	1,080
0	0	0	0	22,170	0	22,170
0	0	0	0	1,195,000	0	1,195,000
953,078	0	0	0	953,078	0	953,078
0	0	0	4,826	4,826	0	4,826
0	0	0	4,333,650	48,025,711	0	48,025,711
0	0	0	16,542,500	16,542,500	0	16,542,500
0	0	0	0	0	309,613	309,613
0	0	0	0	835,471	0	835,471
0	0	0	2,396,024	2,396,024	0	2,396,024
<u>958,410</u>	<u>159,061,687</u>	<u>0</u>	<u>26,081,400</u>	<u>259,505,826</u>	<u>347,463</u>	<u>259,853,289</u>
0	0	59,765,558	0	59,765,558	0	59,765,558
0	0	0	0	148,984,253	0	148,984,253
224,816	0	0	0	(10,585,746)	3,541	(10,582,205)
0	12,054	0	0	1,045,431	0	1,045,431
0	0	0	0	224,601	0	224,601
0	0	0	0	86,788	0	86,788
0	0	0	0	309,613	0	309,613
0	0	0	0	96,897	0	96,897
0	174,770	0	0	25,310,879	241,533	25,552,412
<u>224,816</u>	<u>186,824</u>	<u>59,765,558</u>	<u>0</u>	<u>225,238,274</u>	<u>245,074</u>	<u>225,483,348</u>
<u>\$1,183,226</u>	<u>\$159,248,511</u>	<u>\$59,765,558</u>	<u>\$26,081,400</u>	<u>\$484,744,100</u>	<u>\$592,537</u>	<u>\$485,336,637</u>

Medina County, Ohio
 Combined Statement of Revenues, Expenditures
 and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Taxes	\$7,628,528	\$6,797,122	\$355,444
Sales Tax	7,191,887	0	0
Charges for Services	7,719,116	3,686,986	0
Licenses and Permits	22,983	0	0
Fines and Forfeitures	348,572	99,299	0
Intergovernmental	4,104,893	24,344,356	105,812
Special Assessments	0	139,111	859,724
Interest	2,644,204	162,837	363,113
Rentals	225,606	0	0
Donations	1,722	19,768	0
Other	367,427	926,185	1,454
<i>Total Revenues</i>	<u>30,254,938</u>	<u>36,175,664</u>	<u>1,685,547</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	7,276,876	1,294,085	3,376
Judicial	4,230,384	2,711,111	0
Public Safety	11,377,689	828,916	0
Public Works	395,669	6,048,367	0
Health	376,974	15,036,760	0
Human Services	1,799,049	9,863,433	0
Economic Development and Assistance	50,000	383,753	0
Capital Outlay	0	0	0
Intergovernmental	823,105	2,023,097	0
Debt Service:			
Principal Retirement	40,063	0	1,862,108
Interest and Fiscal Charges	29,495	0	1,431,238
<i>Total Expenditures</i>	<u>26,399,304</u>	<u>38,189,522</u>	<u>3,296,722</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,855,634</u>	<u>(2,013,858)</u>	<u>(1,611,175)</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	0	0	0
Operating Transfers - In	0	1,851,106	2,585,901
Operating Transfers - Out	(5,716,256)	(625,722)	0
Transfer Out to Component Units	0	(58,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(5,716,256)</u>	<u>1,167,384</u>	<u>2,585,901</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,860,622)</u>	<u>(846,474)</u>	<u>974,726</u>
<i>Fund Balances (Deficits) at Beginning of Year - (Restated See Note 4)</i>	9,915,667	17,798,199	283,367
<i>Residual Equity Transfers Increase (Decrease) in Reserve for Inventory</i>	4,305	0	0
	(4,885)	22,692	0
<i>Fund Balances at End of Year</i>	<u>\$8,054,465</u>	<u>\$16,974,417</u>	<u>\$1,258,093</u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Primary Government Totals (Memorandum Only)
\$1,078,000	\$0	\$15,859,094
0	0	7,191,887
0	0	11,406,102
0	0	22,983
0	0	447,871
1,021,067	0	29,576,128
0	0	998,835
114,824	0	3,284,978
0	0	225,606
0	95,635	117,125
75,720	0	1,370,786
<u>2,289,611</u>	<u>95,635</u>	<u>70,501,395</u>
0	0	8,574,337
0	0	6,941,495
0	0	12,206,605
0	0	6,444,036
0	0	15,413,734
0	80,709	11,743,191
0	0	433,753
6,248,792	0	6,248,792
0	0	2,846,202
0	0	1,902,171
54,323	0	1,515,056
<u>6,303,115</u>	<u>80,709</u>	<u>74,269,372</u>
<u>(4,013,504)</u>	<u>14,926</u>	<u>(3,767,977)</u>
3,500,000	0	3,500,000
2,282,371	0	6,719,378
(319,399)	0	(6,661,377)
0	0	(58,000)
<u>5,462,972</u>	<u>0</u>	<u>3,500,001</u>
1,449,468	14,926	(267,976)
(844,753)	171,898	27,324,378
(4,305)	0	0
0	0	17,807
<u>\$600,410</u>	<u>\$186,824</u>	<u>\$27,074,209</u>

Medina County, Ohio
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Property and Other Taxes	\$6,489,800	\$7,374,901	\$885,101
Sales Tax	6,160,380	7,066,235	905,855
Charges for Services	5,867,707	7,629,876	1,762,169
Licenses and Permits	15,685	17,991	2,306
Fines and Forfeitures	302,176	346,609	44,433
Intergovernmental	3,570,148	4,000,257	430,109
Special Assessments	0	0	0
Tap-In Fees	0	0	0
Interest	2,972,254	3,409,310	437,056
Rentals	199,866	229,255	29,389
Donations	0	0	0
Other	483,295	367,427	(115,868)
<i>Total Revenues</i>	<u>26,061,311</u>	<u>30,441,861</u>	<u>4,380,550</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	7,182,637	6,527,469	655,168
Judicial	3,873,134	3,639,470	233,664
Public Safety	9,501,826	9,184,601	317,225
Public Works	275,000	273,611	1,389
Health	475,095	375,836	99,259
Human Services	2,024,225	1,643,064	381,161
Economic Development and Assistance	50,000	50,000	0
Employee Fringe Benefits	4,499,445	4,456,194	43,251
Capital Outlay	0	0	0
Intergovernmental	827,270	823,105	4,165
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>28,708,632</u>	<u>26,973,350</u>	<u>1,735,282</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,647,321)</u>	<u>3,468,511</u>	<u>6,115,832</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Operating Transfers - In	54,067	0	(54,067)
Operating Transfers - Out	(5,536,323)	(5,532,591)	3,732
<i>Total Other Financing Sources (Uses)</i>	<u>(5,482,256)</u>	<u>(5,532,591)</u>	<u>(50,335)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(8,129,577)</u>	<u>(2,064,080)</u>	<u>6,065,497</u>
<i>Fund Balances at Beginning of Year</i>	7,811,673	7,811,673	0
<i>Residual Equity Transfers</i>	4,305	4,305	0
<i>Prior Year Encumbrances Appropriated</i>	656,021	656,021	0
<i>Fund Balances at End of Year</i>	<u>\$342,422</u>	<u>\$6,407,919</u>	<u>\$6,065,497</u>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,685,612	\$6,797,122	\$111,510	\$860,818	\$1,701,111	\$840,293
0	0	0	0	0	0
3,739,825	3,856,657	116,832	654,169	950,517	296,348
0	0	0	0	0	0
85,379	90,961	5,582	0	0	0
24,810,477	24,558,143	(252,334)	105,782	105,812	30
0	138,940	138,940	852,228	962,986	110,758
0	0	0	3,519,157	5,113,385	1,594,228
193,951	209,497	15,546	397,386	572,659	175,273
0	0	0	0	0	0
23,437	19,768	(3,669)	0	0	0
923,816	980,708	56,892	199,529	289,192	89,663
<u>36,462,497</u>	<u>36,651,796</u>	<u>189,299</u>	<u>6,589,069</u>	<u>9,695,662</u>	<u>3,106,593</u>
1,314,058	1,199,203	114,855	667,595	68,408	599,187
2,731,602	2,241,936	489,666	0	0	0
1,502,568	1,042,545	460,023	0	0	0
7,725,005	6,220,367	1,504,638	0	0	0
15,082,825	13,526,425	1,556,400	0	0	0
10,057,085	8,673,869	1,383,216	0	0	0
468,907	411,541	57,366	0	0	0
5,553,930	4,661,079	892,851	0	0	0
0	0	0	0	0	0
2,138,584	2,033,097	105,487	0	0	0
0	0	0	7,531,715	7,250,180	281,535
0	0	0	4,481,525	4,203,212	278,313
<u>46,574,564</u>	<u>40,010,062</u>	<u>6,564,502</u>	<u>12,680,835</u>	<u>11,521,800</u>	<u>1,159,035</u>
<u>(10,112,067)</u>	<u>(3,358,266)</u>	<u>6,753,801</u>	<u>(6,091,766)</u>	<u>(1,826,138)</u>	<u>4,265,628</u>
0	0	0	0	0	0
0	0	0	898,787	1,195,000	296,213
1,708,761	1,667,442	(41,319)	4,117,807	4,117,807	0
(958,138)	(683,722)	274,416	(987,063)	(727,701)	259,362
<u>750,623</u>	<u>983,720</u>	<u>233,097</u>	<u>4,029,531</u>	<u>4,585,106</u>	<u>555,575</u>
(9,361,444)	(2,374,546)	6,986,898	(2,062,235)	2,758,968	4,821,203
14,268,920	14,268,920	0	8,373,885	8,373,885	0
0	0	0	0	0	0
2,152,363	2,152,363	0	42,595	42,595	0
<u>\$7,059,839</u>	<u>\$14,046,737</u>	<u>\$6,986,898</u>	<u>\$6,354,245</u>	<u>\$11,175,448</u>	<u>\$4,821,203</u>

(continued)

Medina County, Ohio

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds (continued)
For the Year Ended December 31, 1999

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,571,350	1,021,067	(550,283)
Special Assessments	0	0	0
Tap-In Fees	0	0	0
Interest	179,129	109,924	(69,205)
Rentals	0	0	0
Donations	0	0	0
Other	95,168	76,728	(18,440)
<i>Total Revenues</i>	<u>1,845,647</u>	<u>1,207,719</u>	<u>(637,928)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Economic Development and Assistance	0	0	0
Employee Fringe Benefits	0	0	0
Capital Outlay	7,609,778	7,092,475	517,303
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>7,609,778</u>	<u>7,092,475</u>	<u>517,303</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,764,131)</u>	<u>(5,884,756)</u>	<u>(120,625)</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	3,500,000	3,500,000	0
Proceeds of Notes	0	0	0
Operating Transfers - In	2,282,371	2,282,371	0
Operating Transfers - Out	(319,399)	(319,399)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,462,972</u>	<u>5,462,972</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(301,159)	(421,784)	(120,625)
<i>Fund Balances at Beginning of Year</i>	1,119,926	1,119,926	0
<i>Residual Equity Transfers</i>	(4,305)	(4,305)	0
<i>Prior Year Encumbrances Appropriated</i>	534,108	534,108	0
<i>Fund Balances at End of Year</i>	<u>\$1,348,570</u>	<u>\$1,227,945</u>	<u>(\$120,625)</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$14,036,230	\$15,873,134	\$1,836,904
0	0	0	6,160,380	7,066,235	905,855
0	0	0	10,261,701	12,437,050	2,175,349
0	0	0	15,685	17,991	2,306
0	0	0	387,555	437,570	50,015
0	0	0	30,057,757	29,685,279	(372,478)
0	0	0	852,228	1,101,926	249,698
0	0	0	3,519,157	5,113,385	1,594,228
0	0	0	3,742,720	4,301,390	558,670
0	0	0	199,866	229,255	29,389
90,200	95,635	5,435	113,637	115,403	1,766
0	0	0	1,701,808	1,714,055	12,247
90,200	95,635	5,435	71,048,724	78,092,673	7,043,949
0	0	0	9,164,290	7,795,080	1,369,210
0	0	0	6,604,736	5,881,406	723,330
0	0	0	11,004,394	10,227,146	777,248
0	0	0	8,000,005	6,493,978	1,506,027
0	0	0	15,557,920	13,902,261	1,655,659
145,557	98,235	47,322	12,226,867	10,415,168	1,811,699
0	0	0	518,907	461,541	57,366
0	0	0	10,053,375	9,117,273	936,102
0	0	0	7,609,778	7,092,475	517,303
0	0	0	2,965,854	2,856,202	109,652
0	0	0	7,531,715	7,250,180	281,535
0	0	0	4,481,525	4,203,212	278,313
145,557	98,235	47,322	95,719,366	85,695,922	10,023,444
(55,357)	(2,600)	52,757	(24,670,642)	(7,603,249)	17,067,393
0	0	0	3,500,000	3,500,000	0
0	0	0	898,787	1,195,000	296,213
0	0	0	8,163,006	8,067,620	(95,386)
0	0	0	(7,800,923)	(7,263,413)	537,510
0	0	0	4,760,870	5,499,207	738,337
(55,357)	(2,600)	52,757	(19,909,772)	(2,104,042)	17,805,730
158,279	158,279	0	31,732,683	31,732,683	0
0	0	0	0	0	0
20,270	20,270	0	3,405,357	3,405,357	0
\$123,192	\$175,949	\$52,757	\$15,228,268	\$33,033,998	\$17,805,730

Medina County, Ohio
 Combined Statement of Revenues, Expenses and Changes in Fund Equity
All Proprietary Fund Types and Transportation Improvement District
Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Enterprise	Internal Service	Primary Government Totals (Memorandum Only)
Operating Revenues			
Charges for Services	\$18,452,905	\$5,174,449	\$23,627,354
Other	254,041	46,265	300,306
<i>Total Operating Revenues</i>	<u>18,706,946</u>	<u>5,220,714</u>	<u>23,927,660</u>
Operating Expenses			
Personal Services	5,625,299	19,085	5,644,384
Contractual Services	8,071,723	491,588	8,563,311
Materials and Supplies	1,162,630	0	1,162,630
Claims	0	4,120,110	4,120,110
Depreciation	2,733,594	0	2,733,594
Other	518,317	47,265	565,582
<i>Total Operating Expenses</i>	<u>18,111,563</u>	<u>4,678,048</u>	<u>22,789,611</u>
<i>Operating Income (Loss)</i>	<u>595,383</u>	<u>542,666</u>	<u>1,138,049</u>
Non-Operating Revenues (Expenses)			
Interest	414,191	31,393	445,584
Operating Grant	84,684	0	84,684
Interest and Fiscal Charges	(2,676,310)	0	(2,676,310)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(2,177,435)</u>	<u>31,393</u>	<u>(2,146,042)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(1,582,052)</u>	<u>574,059</u>	<u>(1,007,993)</u>
Operating Transfers - In	100,000	0	100,000
Operating Transfers - Out	(100,001)	0	(100,001)
Transfer In - Primary Government	0	0	0
<i>Net Income (Loss)</i>	<u>(1,582,053)</u>	<u>574,059</u>	<u>(1,007,994)</u>
Depreciation on Fixed Assets Acquired by Contributed Capital	778,647	0	778,647
<i>Retained Earnings (Deficit) at Beginning of Year -</i>	<u>(10,007,156)</u>	<u>(349,243)</u>	<u>(10,356,399)</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(10,810,562)</u>	<u>224,816</u>	<u>(10,585,746)</u>
<i>Contributed Capital at Beginning of Year</i>	138,271,471	0	138,271,471
Other Contributions:			
Special Assessments	103,262	0	103,262
Customers - Tap - In Fees	5,269,980	0	5,269,980
Developers	6,118,187	0	6,118,187
Depreciation on Fixed Assets Acquired by Contributed Capital	(778,647)	0	(778,647)
<i>Contributed Capital at End of Year</i>	<u>148,984,253</u>	<u>0</u>	<u>148,984,253</u>
<i>Total Fund Equity at End of Year</i>	<u>\$138,173,691</u>	<u>\$224,816</u>	<u>\$138,398,507</u>

See accompanying notes to the general purpose financial statements

Transportation Improvement District	Reporting Entity Totals (Memorandum Only)
\$0	\$23,627,354
65	300,371
<u>65</u>	<u>23,927,725</u>
0	5,644,384
89,883	8,653,194
0	1,162,630
0	4,120,110
0	2,733,594
<u>0</u>	<u>565,582</u>
89,883	22,879,494
<u>(89,818)</u>	<u>1,048,231</u>
0	445,584
0	84,684
<u>0</u>	<u>(2,676,310)</u>
<u>0</u>	<u>(2,146,042)</u>
(89,818)	(1,097,811)
0	100,000
0	(100,001)
<u>58,000</u>	<u>58,000</u>
(31,818)	(1,039,812)
0	778,647
<u>35,359</u>	<u>(10,321,040)</u>
<u>3,541</u>	<u>(10,582,205)</u>
0	138,271,471
0	103,262
0	5,269,980
0	6,118,187
<u>0</u>	<u>(778,647)</u>
<u>0</u>	<u>148,984,253</u>
<u>\$3,541</u>	<u>\$138,402,048</u>

Medina County, Ohio
Statement of Revenues, Expenses and Changes in Fund Balance
Component Unit
For the Year Ended December 31, 1999

	<u>Medina County Sheltered Industries, Inc.</u>
Revenues	
Rest Area Contracts	\$546,450
Food Service Revenue	39,123
Industrial/Workshop Revenue	133,480
Enclaves	54,960
Transfer from Primary Government	
Medina County Achievement Center	341,212
Horticultural Services	23,808
Interest Income	16,517
Other Income	<u>40,666</u>
<i>Total Support</i>	<u>1,196,216</u>
Expenses	
Program Services	939,376
Management and General	<u>275,465</u>
<i>Total Expenses</i>	<u>1,214,841</u>
<i>Excess of Revenues Under Expenses</i>	(18,625)
<i>Fund Balance at Beginning of Year</i>	<u>260,158</u>
<i>Fund Balance at End of Year</i>	<u><u>\$241,533</u></u>

See accompanying notes to the general purpose financial statements.

Medina County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types - Primary Government
 For the Year Ended December 31, 1999

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$17,616,379	\$17,129,431	(\$486,948)
Tap-In Fees	156,687	156,595	(92)
Interest	212,571	204,644	(7,927)
Operating Grants	155,225	84,684	(70,541)
Other	257,000	185,758	(71,242)
OWDA Proceeds	0	1,004,649	1,004,649
<i>Total Revenues</i>	<u>18,397,862</u>	<u>18,765,761</u>	<u>367,899</u>
Expenses			
Personal Services	5,679,265	5,569,266	109,999
Contractual Services	10,351,543	8,681,924	1,669,619
Claims	0	0	0
Materials and Supplies	1,382,676	1,308,708	73,968
Capital Outlay	1,973,831	2,781,973	(808,142)
Other	1,000,345	629,099	371,246
<i>Total Expenses</i>	<u>20,387,660</u>	<u>18,970,970</u>	<u>1,416,690</u>
<i>Excess of Revenues Over Expenses</i>	(1,989,798)	(205,209)	1,784,589
Operating Transfers - In	700,000	700,000	0
Operating Transfers - Out	(1,505,479)	(1,504,207)	1,272
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(2,795,277)	(1,009,416)	1,785,861
<i>Fund Equity at Beginning of Year</i>	4,134,624	4,134,624	0
<i>Prior Year Encumbrances Appropriated</i>	632,641	632,641	0
<i>Fund Equity at End of Year</i>	<u>\$1,971,988</u>	<u>\$3,757,849</u>	<u>\$1,785,861</u>

(continued)

Medina County, Ohio
 Combined Statement of Revenues, Expenses and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types - Primary Government (continued)
 For the Year Ended December 31, 1999

	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$5,100,000	\$4,832,430	(\$267,570)
Tap-In Fees	0	0	0
Interest	0	0	0
Operating Grants	0	0	0
Other	0	419,677	419,677
OWDA Proceeds	0	0	0
<i>Total Revenues</i>	<u>5,100,000</u>	<u>5,252,107</u>	<u>152,107</u>
Expenses			
Personal Services	18,015	17,992	23
Contractual Services	600,000	489,185	110,815
Claims	4,000,000	3,634,067	365,933
Materials and Supplies	0	0	0
Capital Outlay	0	0	0
Other	50,000	47,265	2,735
<i>Total Expenses</i>	<u>4,668,015</u>	<u>4,188,509</u>	<u>479,506</u>
<i>Excess of Revenues Over Expenses</i>	431,985	1,063,598	631,613
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	431,985	1,063,598	631,613
<i>Fund Equity at Beginning of Year</i>	118,903	118,903	0
<i>Prior Year Encumbrances Appropriated</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$550,888</u>	<u>\$1,182,501</u>	<u>\$631,613</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$22,716,379	\$21,961,861	(\$754,518)
156,687	156,595	(92)
212,571	204,644	(7,927)
155,225	84,684	(70,541)
257,000	605,435	348,435
0	1,004,649	1,004,649
<u>23,497,862</u>	<u>24,017,868</u>	<u>520,006</u>
5,697,280	5,587,258	110,022
10,951,543	9,171,109	1,780,434
4,000,000	3,634,067	365,933
1,382,676	1,308,708	73,968
1,973,831	2,781,973	(808,142)
1,050,345	676,364	373,981
<u>25,055,675</u>	<u>23,159,479</u>	<u>1,896,196</u>
(1,557,813)	858,389	2,416,202
700,000	700,000	0
<u>(1,505,479)</u>	<u>(1,504,207)</u>	<u>1,272</u>
(2,363,292)	54,182	2,417,474
4,253,527	4,253,527	0
<u>632,641</u>	<u>632,641</u>	<u>0</u>
<u>\$2,522,876</u>	<u>\$4,940,350</u>	<u>\$2,417,474</u>

Medina County, Ohio
 Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Primary Government
	Enterprise	Internal Service	Totals (Memorandum Only)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$18,098,564	\$0	\$18,098,564
Cash Received from Quasi-External Transactions With Other Funds	0	5,174,449	5,174,449
Other Cash Receipts	473,495	46,265	519,760
Cash Payments for Goods and Services	(9,174,424)	(488,810)	(9,663,234)
Cash Paid to Employees	(5,549,762)	(17,992)	(5,567,754)
Other Operating Cash Payments	(518,317)	(47,265)	(565,582)
Cash Payments for Claims	0	(3,634,067)	(3,634,067)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,329,556</u>	<u>1,032,580</u>	<u>4,362,136</u>
Cash Flows from Noncapital Financing Activities:			
Transfers In from Primary Government	0	0	0
Transfers In	100,000	0	100,000
Transfers Out	(100,001)	0	(100,001)
Repayment of Interfund Loan	(10,182)	0	(10,182)
Operating Grants	84,684	0	84,684
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>74,501</u>	<u>0</u>	<u>74,501</u>
Cash Flows from Capital and Related Financing Activities:			
Payments for Capital Acquisition	(2,491,735)	0	(2,491,735)
Principal Payments-Revenue Bonds	(82,826)	0	(82,826)
Interest Payments-Revenue Bonds	(63,555)	0	(63,555)
Principal Payments-OWDA Loans	(2,860,246)	0	(2,860,246)
Interest Payments-OWDA Loans	(2,612,752)	0	(2,612,752)
Proceeds from OWDA	1,004,649	0	1,004,649
Receipts from Tap-in Fees	5,269,980	0	5,269,980
Receipts from Special Assessments	103,262	0	103,262
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,733,223)</u>	<u>0</u>	<u>(1,733,223)</u>
Cash Flows from Investing Activities:			
Redemption of Certificates of Deposit	0	0	0
Interest on Investments	414,191	31,393	445,584
<i>Net Cash Provided by Investing Activities</i>	<u>414,191</u>	<u>31,393</u>	<u>445,584</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,085,025	1,063,973	3,148,998
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>13,204,090</u>	<u>119,253</u>	<u>13,323,343</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$15,289,115</u>	<u>\$1,183,226</u>	<u>\$16,472,341</u>

<u>Component Units</u>	<u>Reporting Entity Totals (Memorandum Only)</u>
\$1,212,826	\$19,311,390
0	5,174,449
65	519,825
(1,301,146)	(10,964,380)
0	(5,567,754)
0	(565,582)
0	(3,634,067)
<u>(88,255)</u>	<u>4,273,881</u>
58,000	58,000
0	100,000
0	(100,001)
0	(10,182)
0	84,684
<u>58,000</u>	<u>132,501</u>
(14,216)	(2,505,951)
0	(82,826)
0	(63,555)
0	(2,860,246)
0	(2,612,752)
0	1,004,649
0	5,269,980
0	103,262
<u>(14,216)</u>	<u>(1,747,439)</u>
15,061	15,061
<u>15,028</u>	<u>460,612</u>
<u>30,089</u>	<u>475,673</u>
(14,382)	3,134,616
<u>50,567</u>	<u>13,373,910</u>
<u>\$36,185</u>	<u>\$16,508,526</u>

(continued)

Medina County, Ohio
 Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units (continued)
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Primary Government
	Enterprise	Internal Service	Totals (Memorandum Only)
Reconciliation of Operating Income(Loss)/Excess of Revenues Over (Under) Expenses to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)/ Excess of Revenues Over (Under) Expenses	\$595,383	\$542,666	\$1,138,049
Adjustments:			
Depreciation Expense	2,733,594	0	2,733,594
Interest Revenue	0	0	0
Deposits	0	0	0
(Increase) Decrease in Assets:			
Accounts Receivable	(331,318)	0	(331,318)
Intergovernmental Receivable	219,454	0	219,454
Materials and Supplies Inventory	62,529	0	62,529
Prepaid Expenses	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	665,225	2,593	667,818
Contracts Payable	(505,036)	0	(505,036)
Accrued Wages and Benefits	40,606	1,441	42,047
Compensated Absences Payable	24,862	(150)	24,712
Retainage Payable	(64,192)	0	(64,192)
Intergovernmental Payable	(111,551)	(13)	(111,564)
Other Payable	0	0	0
Claims Payable	0	486,043	486,043
	<u>\$3,329,556</u>	<u>\$1,032,580</u>	<u>\$4,362,136</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>			

Noncash Activities:

The enterprise funds received donated fixed assets from developers in the amount of \$6,118,187.

See accompanying notes to the general purpose financial statements

<u>Component Units</u>	<u>Reporting Entity Totals (Memorandum Only)</u>
(\$108,443)	\$1,029,606
19,313	2,752,907
(16,517)	(16,517)
(1,600)	(1,600)
33,127	(298,191)
0	219,454
(2,721)	59,808
(5,118)	(5,118)
(25)	667,793
0	(505,036)
2,704	44,751
0	24,712
0	(64,192)
0	(111,564)
(8,975)	(8,975)
0	486,043
<u>(\$88,255)</u>	<u>\$4,273,881</u>

Medina County, Ohio
Combining Balance Sheet
All Discretely Presented Component Units
December 31, 1999

	Transportation Improvement District	Medina County Sheltered Industries, Inc.	Total Component Units
	<u> </u>	<u> </u>	<u> </u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$3,541	\$0	\$3,541
Cash and Cash Equivalents in Segregated Accounts	0	32,644	32,644
Investments in Segregated Accounts	0	324,321	324,321
Deposits	0	1,719	1,719
Receivables:			
Accounts	0	161,924	161,924
Accrued Interest	0	3,145	3,145
Materials and Supplies			
Inventory	0	11,061	11,061
Prepaid Expenses	0	7,408	7,408
Fixed Assets (Net of Accumulated Depreciation)	<u>0</u>	<u>46,774</u>	<u>46,774</u>
<i>Total Assets</i>	<u>\$3,541</u>	<u>\$588,996</u>	<u>\$592,537</u>
Liabilities			
Accounts Payable	\$0	\$7,259	\$7,259
Accrued Wages	0	30,282	30,282
Other Payable	0	309	309
Due to Primary Government	<u>0</u>	<u>309,613</u>	<u>309,613</u>
<i>Total Liabilities</i>	<u>0</u>	<u>347,463</u>	<u>347,463</u>
Fund Equity			
Retained Earnings:			
Unreserved	3,541	0	3,541
Fund Balance:			
Unreserved, Undesignated	<u>0</u>	<u>241,533</u>	<u>241,533</u>
<i>Total Fund Equity</i>	<u>3,541</u>	<u>241,533</u>	<u>245,074</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$3,541</u>	<u>\$588,996</u>	<u>\$592,537</u>

See accompanying notes to the general purpose financial statements

Medina County, Ohio
Combining Statement of Cash Flows
All Discretely Presented Component Units
For the Year Ended December 31, 1999

	Transportation Improvement District	Medina County Sheltered Industries, Inc.	Total Component Units
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$0	\$1,212,826	\$1,212,826
Other Cash Receipts	65	0	65
Cash Payments for Goods and Services	(89,883)	(1,211,263)	(1,301,146)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(89,818)	1,563	(88,255)
Cash Flows from Noncapital Financing Activities:			
Transfers In from Primary Government	58,000	0	58,000
Cash Flows from Capital and Related Financing Activities:			
Payments for Capital Acquisition	0	(14,216)	(14,216)
Cash Flows from Investing Activities:			
Redemption of Certificates of Deposit	0	15,061	15,061
Interest on Investments	0	15,028	15,028
<i>Net Cash Provided by Investing Activities</i>	0	30,089	30,089
Net Increase (Decrease) in Cash and Cash Equivalents	(31,818)	17,436	(14,382)
<i>Cash and Cash Equivalents at Beginning of Year</i>	35,359	15,208	50,567
<i>Cash and Cash Equivalents at End of Year</i>	\$3,541	\$32,644	\$36,185
Reconciliation of Operating Loss/Excess of Revenues Under Expenses to Net Cash Provided by (Used for) Operating Activities:			
Operating Loss/ Excess Revenues Under Expenses	(\$89,818)	(\$18,625)	(\$108,443)
Adjustments:			
Depreciation Expense	0	19,313	19,313
Interest Revenue	0	(16,517)	(16,517)
Deposits	0	(1,600)	(1,600)
(Increase) Decrease in Assets:			
Accounts Receivable	0	33,127	33,127
Materials and Supplies Inventory	0	(2,721)	(2,721)
Prepaid Expenses	0	(5,118)	(5,118)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(25)	(25)
Accrued Wages	0	2,704	2,704
Other Payable	0	(8,975)	(8,975)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(89,818)	\$1,563	(88,255)

See accompanying notes to the general purpose financial statements

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 1 - Reporting Entity

Medina County, Ohio (the County) was formed 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 and organizations whose exclusion from the report would cause the County's financial statements to be incomplete or misleading.

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

Discretely Presented Component Units The component unit column in the combined financial statements identifies the financial data of the County's component units, the Transportation Improvement District and the Medina County Sheltered Industries, Inc. (Workshop). They are reported separately to emphasize that they are legally separate from the County.

Transportation Improvement District (TID) The TID is a legally separate organization served by a board of trustees. The board of trustees is made up of the three County Commissioners, the County Engineer and one representative from the Economic Development Corporation. The TID

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

imposes a financial burden on the County in that the County provides financial support to the TID. Separate financial statements can be obtained from the Transportation Improvement District, Medina, Ohio.

Medina County Sheltered Industries, Inc. (Workshop) The Workshop is a legally separate, not for profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Medina County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for adults with mental retardation or developmental disabilities in Medina County. The Medina County Board of MRDD provides the Workshop staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services) staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop, the Workshop is reflected as a component unit of Medina County to insure that the County's financial statements are not incomplete or misleading. Separately issued financial statements can be obtained from Medina County Sheltered Industries, Inc. of Medina County, Ohio.

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 22, Note 23, Note 24, Note 25, and Note 26 to the general purpose financial statements. These organizations are:

Emergency Management Agency
Northeast Ohio Areawide Coordinating Agency (NOACA)
Medina County Family First Council
Lorain Medina Community Based Correctional Facility
County Risk Sharing Authority (CORSA)
Medina County Library District
Metropolitan Park District
County Commissioners Association Service Corporation

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 are 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

Information in the following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Notes 28 and 29.

Medina County, Ohio
Notes to the General Purpose Financial Statements
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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 proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

- (A) *Basis of Presentation - Fund Accounting* The County uses funds and account groups to report their financial position and the results of their operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Governmental Fund Types Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental funds types:

General Fund This fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

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

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

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

Medina County, Ohio
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Proprietary Fund Types Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Fund Types These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds These funds are accounted for in essentially the same manner as governmental funds.

Agency Funds These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group This account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

General Long-Term Obligations Account Group This account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

- (B) *Measurement Focus and Basis of Accounting* The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenue and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Medina County, Ohio
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All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest, sales tax (see Note 7), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Estimated special assessment installments which are to be received in subsequent years are reflected as deferred revenue. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

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

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

- (C) *Budgetary Process* The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All

Medina County, Ohio
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funds, other than agency funds, are required to be budgeted and appropriated. The enterprise debt service fund is budgeted as part of the debt service fund but is included with the appropriate enterprise funds on the GAAP basis. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Tax Budget A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among programs, departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County commissioners. The amounts of the increases were not significant. The budget figures which appear in the statement of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Medina County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

Lapsing of Appropriations At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

- (D) *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 the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet.

The general fund has made advances to various special revenue funds, capital projects funds and the solid waste enterprise fund to eliminate the funds' negative cash balances. These various funds have an interfund payable for the amount of the advances received from the general fund and the general fund has an interfund receivable for the same amount on the combined balance sheet. See Note 17.

During 1999, investments were limited to Certificates of Deposit, Repurchase Agreements, manuscript bonds, commercial paper, federal agency securities and STAROhio.

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

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAROhio) during 1999. 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. STAR Ohio 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, 1999.

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 1999 amounted to \$2,644,204, which includes \$2,206,769 assigned from other County funds.

For purposes of the statement of cash flows and for presentation on the balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an original maturity of more than three months are reported as investments.

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

- (E) *Inventories* Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in,

Medina County, Ohio

Notes to the General Purpose Financial Statements

For the Year Ended December 31, 1999

first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

- (F) *Fixed Assets and Depreciation* General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$1,000.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets, as applicable.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage system, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County. Assets in the general fixed assets account group are not depreciated. Depreciation in the proprietary fund types is computed using the straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings (including sewer and water treatment plants)	50 years
Improvements Other Than Buildings	50 years
Equipment	3-20 years

Fixed asset values were initially determined at December 31, 1984, assigning original acquisition costs when such information was available. In cases when information supporting original costs was not obtainable, estimated historical costs were developed by adjusting estimated current cost back to the estimated year of acquisition.

- (G) *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.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account

Medina County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

"compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

- (H) *Intergovernmental Revenues* For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements, are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.
- (I) *Accrued and Long-Term Obligations* In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligation bonds being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among appropriate funds. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

- (J) *Capitalization of Interest* The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. During 1999, the County had no capitalized interest.
- (K) *Contributed Capital* Contributed capital represents resources provided to the enterprise funds from other funds, other governments, tap-in fees to the extent they exceed the cost of connection to the system, and private sources. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through capital grants, which is expensed and closed to contributed capital at year end.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

- (L) *Reserves of Fund Equity* 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, inventories of supplies and materials, unclaimed monies, loans receivable which represent revolving loan fund monies (community development block grant) loaned to local businesses and component unit loans (amount due the primary government from the component unit). 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.
- (M) *Interfund Assets and Liabilities* Receivables and payables resulting from transactions between individual funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables." Loans between the primary government and the component unit are classified as "due from component unit" and "due to the primary government." A schedule of interfund assets and liabilities is provided in Note 17.
- The County pays tax, special assessment, and certain intergovernmental revenues into agency funds and then distributes the money to the appropriate funds. These monies are classified as "due from agency funds/due to county funds."
- (N) *Interfund Transactions* Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.
- Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.
- (O) *Estimates* The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.
- (P) *Total Columns on General Purpose Financial Statements* Total columns on the general purpose statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "primary government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "reporting entity" and includes operations of the County's legally separate discretely presented component units (see Note 1). The total column on statements which do not include the component units have no additional caption.

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Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 3 - Compliance and Accountability

(A) Legal Compliance

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

<u>Fund/Function</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
Medina County Sewer District Capital Outlay	\$1,174,932	\$1,246,982	\$72,050
Medina County Water District Capital Outlay	281,490	1,140,218	858,728

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

	<u>Estimated Revenues Plus Carryover Balance</u>	<u>Appropriations</u>	<u>Excess</u>
Special Revenue Fund:			
Community Safety Awareness	\$395,937	\$396,417	\$480
Emergency Communications	125,000	165,000	40,000

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

Special Revenue Funds:	
CDBG	\$6,738
NOACA	75
Transportation	57,474
Title IV-D	98,185
Victim Assistance	20,282
Office of Older Adults	70,370
Job Training Partnership	8,578
Capital Projects Funds:	
BWS Renovation	23,743
Juvenile Detention Center	181,815
Agency Fund:	
Law Library	8,768

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

(B) *Fund Deficits*

The following funds had a deficit fund balance or deficit retained earnings as of December 31, 1999:

	<u>Deficit Fund Balance</u>	<u>Deficit Retained Earnings</u>
Special Revenue Funds:		
Community Development Block Grant	\$36,794	
Child Support Enforcement	77,958	
Job Training Partnership Act	463	
Public Assistance	43,509	
Other:		
Marriage License	969	
NOACA	75	
Victim Assistance	21,711	
Capital Projects Funds:		
BWS Renovation	30,000	
Juvenile Detention Construction	1,201,316	
Enterprise Funds:		
Medina County Sewer District		\$6,829,480
Medina County Water District		6,593,991

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

The deficit in the Juvenile Detention Construction capital projects fund arose from the requirement to report bond anticipation note liabilities in the fund which received the note proceeds. The deficit will be alleviated when the bonds are issued or when the notes are paid.

The enterprise funds' retained earnings deficits resulted from accumulated losses. The County will review the operations to determine if steps need to be taken to insure that the funds are self-sustaining.

Note 4 - Restatement of Prior Year Balances

For 1999, there was a restatement of prior year errors. This change decreased the special revenue fund balance by \$32,361, from \$17,830,560 as it was previously reported as of December 31, 1998 to \$17,798,199. Cash and cash equivalents in segregated accounts in the agency fund was understated. The assets in the agency fund increased from \$144,454,771 to \$145,213,510.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 5 - Deposits and Investments

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

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

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

1. United States Treasury Notes, Bills, Bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality; including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

Cash on Hand At year end, the County had \$547,348 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

Deposits At year end, the carrying amount of the County's deposits was (\$1,529,818) and the bank balance was \$6,486,201. Of the bank balance, \$541,374 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County investments to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 1	Category 3	Carrying Value	Fair Value
Commercial Paper	\$0	\$2,992,067	\$2,992,067	\$2,992,067
Federal Agency Securities	0	41,375,654	41,375,654	41,375,654
Overnight Repurchase Agreements	0	3,300,158	3,300,158	3,300,158
Investment In Medina County				
Manuscript Bond	7,000	0	7,000	7,000
Investment in State Treasurer's Investment Pool			13,630,610	13,630,610
<i>Total</i>			<u>\$61,305,489</u>	<u>\$61,305,489</u>

Medina County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

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

	Cash and Cash Equivalents/Deposits	Investments
<i>GASB Statement 9</i>	\$60,316,019	\$7,000
Investments of the Cash Management Pool:		
Commercial Paper	(2,992,067)	2,992,067
Repurchase Agreements	(3,300,158)	3,300,158
Federal Agency Securities	(41,375,654)	41,375,654
State Treasurer's Pool	(13,630,610)	13,630,610
Cash on Hand	(547,348)	0
<i>GASB Statement 3</i>	(\$1,529,818)	\$61,305,489

Note 6 - 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 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

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. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the values as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value. The full tax rate for all County operations for the year ended December 31, 1999, was \$7.22 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$2,446,896,390
Public Utility Personal Property	138,866,220
Tangible Personal Property	264,136,979
Total Assessed Value	\$2,849,899,589

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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. Collections of the taxes and remittance of them to the taxing districts are accounting for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, and are not intended to finance 1999 operations. The receivable is offset by deferred revenue.

Note 7 - Permissive Sales and Use Tax

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

Proceeds of the tax are credited entirely to the general fund. Amounts that are measurable and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 1999 amounted to \$7,191,887.

Note 8 - Receivables

Receivables at December 31, 1999, consisted of taxes, interest, special assessments, notes, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. Taxes, interest, intergovernmental and loans receivable are deemed fully collectible. In 1979, the County constructed a sewage treatment facility and sewer lines financed using federal funds and money borrowed from the Ohio Water Development Authority. The plant and a portion of the sewer lines are located in the City of Wadsworth and are the property of the City. The plant serves both the City and the Sharon sewer district. The intergovernmental receivable in the Sewer Enterprise fund represents the portion the City has agreed to pay the County for that portion of the OWDA loan related to the construction of the City's assets. A summary of the principal items of intergovernmental receivables follows:

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Notes to the General Purpose Financial Statements

For the Year Ended December 31, 1999

General Fund	Amount
Charges for Services	\$459,347
Local Government	232,392
Juvenile Court IV-D Grant	43,840
Lodging Tax	41,809
Police Rotary	39,277
Indigent Defense Reimbursement	31,235
Municipal Fine Distribution	25,479
Family First Council	15,115
<i>Total General Fund</i>	<u>888,494</u>
Special Revenue Funds	
Achievement Center Grants	516,863
ADAMH Grant	1,005,631
Auto and Gas Tax	337,839
Job Training Partnership Grants	8,579
Office for Older Adults Grant	71,547
Shelter Care and Youth Services Grant	8,905
Other:	
Highway Safety	16,865
Title IV-D	53,346
<i>Total Special Revenue Funds</i>	<u>2,019,575</u>
Enterprise Funds	
Medina County Sewer District	<u>1,338,097</u>
Agency Funds	
Local Government Shared Revenue	719,842
Law Library	380,324
Park District	12,875
Municipal Fines	74,616
<i>Total Agency Funds</i>	<u>1,187,657</u>
Total	<u>\$5,433,823</u>

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material 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 General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 9 - Federal Food Stamp Program

The County's Department of Human 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, the Department of Human 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. Department of Human Services participated in the electronic benefit transfer (E.B.T.) program at the beginning of 1999 and had to return \$774,750 in food stamps to the State as a result. Federal food stamp activity for the year is as follows:

Balance at beginning of year	\$618,581
Amount received for distribution	1,243,244
Amount disbursed to entitled recipients	281,878
Amount returned to State	774,750
	<u>774,750</u>
<i>Balance at end of year</i>	<u><u>\$805,197</u></u>

Note 10 - Fixed Assets

A summary of the proprietary funds' fixed assets at December 31, 1999, follows:

Land	\$1,001,720
Buildings	13,993,777
Improvements Other than Buildings	196,588,232
Equipment	3,118,188
Construction in Progress	6,004,276
<i>Total</i>	<u>220,706,193</u>
Less accumulated depreciation	(55,552,155)
<i>Net Fixed Assets</i>	<u><u>\$165,154,038</u></u>

A summary of the changes in general fixed assets follows:

	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Land	\$2,086,927	\$733,844	\$0	\$2,820,771
Buildings	41,768,883	0	514,764	41,254,119
Improvements Other than Buildings	1,393,179	389,028	0	1,782,207
Equipment	11,654,624	1,399,929	199,595	12,854,958
Construction in Progress	2,287,479	1,053,503	2,287,479	1,053,503
<i>Total</i>	<u>\$59,191,092</u>	<u>\$3,576,304</u>	<u>\$3,001,838</u>	<u>\$59,765,558</u>

Medina County, Ohio
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For the Year Ended December 31, 1999

Note 11 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 1999, the County contracted with County Risk Sharing Authority (CORSA), a risk sharing pool (See Note 24), for liability, property and crime insurance. The underwriters for this coverage are Lloyd's of London and Northfield Insurance Company. Medical/professional liability for the County Home and the County Jail is covered by Northfield Insurance Company. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
General Liability - Aggregate	2,000,000
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 Motorists Liability	250,000
Ohio Stop Gap (Additional Worker's Compensation Coverage)	100,000
Building and Contents - Replacement Cost	98,735,893
Other Property Insurance:	
Extra Expense	1,000,000
Data Processing Equipment	1,805,000
Contractors Equipment	1,475,295
Valuable Papers and Records	1,000,000
Automobile Physical Damage	Actual Cash Value
Flood and Earthquake	100,000,000
Motor Truck Cargo	100,000
Comprehensive Boiler and Machinery	50,000,000
Crime Insurance:	
Faithful Performance	250,000
Money and Securities	250,000
Food Stamp Coverage	250,000

For 1999, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 26) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating County is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various

Medina County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. The monthly premium paid by the County during 1999 was \$228.75 for single coverage and \$566.65 for family coverage. Employees with single coverage paid \$10.00 per month and those with family coverage paid \$20.00 per month. An excess coverage insurance policy covers individual claims in excess of \$75,000 and aggregate claims in excess of \$3,961,807. The liability for unpaid claims costs of \$953,078 reported in the fund at December 31, 1999 was estimated by the third party administrator and is based on the requirements of GASB No. 10 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 and are reported as quasi-external interfund transactions. Changes in the fund's claims liability amount in 1997, 1998 and 1999 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1997	\$296,675	\$3,958,521	\$3,870,409	\$384,787
1998	384,787	4,478,802	4,396,554	467,035
1999	467,035	4,120,110	3,634,067	953,078

Note 12 - Defined Benefit Retirement Plans

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were

Medina County, Ohio
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For the Year Ended December 31, 1999

\$3,243,140, \$2,879,076, and \$2,422,939, respectively. The full amount has been contributed for 1998 and 1997. 71.14 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July 1, 1998, the portion used to fund pension obligations was 10.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$90,010, \$84,323, and \$109,677, respectively. The full amount has been contributed for 1998 and 1997. 76 percent has been contributed for 1999 with the remainder being reported as a fund liability.

Note 13 - Postemployment Benefits

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$1,473,366.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

Medina County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County this amount equaled \$30,003 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

Note 14 - Other Employee Benefits

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

Note 15 - Long-Term Obligations

(A) Changes in the County's long-term obligations during the year consist of the following:

Year Issued	Issue	Interest Rate	Balance January 1, 1999	Additions	Reductions	Balance December 31, 1999
Revenue Bonds						
<i>Medina County Water District:</i>						
1990	S.D.Imp., Series 1990	7.40%	\$236,841	\$0	(\$19,737)	\$217,104
1995	S.D.Imp., Pearl/Norwalk	5.94%	599,623	0	(39,978)	559,645
<i>Total Medina County Water District Revenue Bonds</i>			836,464	0	(59,715)	776,749
<i>Medina County Sewer District:</i>						
1982	County Office Building	12.625%	50,000	0	(12,500)	37,500
1990	S.D.#500 & I- Water and Sewer Imp.	12.625%	31,833	0	(10,611)	21,222
<i>Total Medina County Sewer District Revenue Bonds</i>			81,833	0	(23,111)	58,722
<i>Total Revenue Bonds</i>			\$918,297	\$0	(\$82,826)	\$835,471

Medina County, Ohio
Notes to the General Purpose Financial Statements
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Year Issued	Issue	Interest Rate	Balance January 1, 1999	Additions	Reductions	Balance December 31, 1999
Enterprise Funds OWDA Loans						
<i>Medina County Water District:</i>						
25 years	Chippewa Ext & S-1	7.650%	\$621,827	\$0	(\$26,329)	\$595,498
25 years	RRSD W5-2	7.870%	87,894	0	(13,411)	74,483
25 years	RRSD W-7	7.560%	1,166,474	0	(145,718)	1,020,756
25 years	RRSD W5-1	7.360%	1,215,807	0	(187,637)	1,028,170
20 years	East Smith	7.730%	35,841	0	(2,600)	33,241
20 years	Forest Drive	8.400%	49,338	0	(3,342)	45,996
20 years	RT 162 Water Tower/Avon Lake	5.850%	2,708,026	0	(60,302)	2,647,724
20 years	RT 162 Waterline	6.580%	626,293	0	(19,211)	607,082
20 years	Ryan, Avon, Marks Road	3.690%	954,764	0	(14,290)	940,474
20 years	Stiger and Crocker Road	3.690%	1,054,153	0	(15,148)	1,039,005
20 years	River Styx	3.320%	149,602	0	(4,805)	144,797
20 years	Station, River, Grafton Roads	5.900%	1,952,977	0	(64,406)	1,888,571
20 years	Leicester Spieth	4.250%	522,880	0	(29,580)	493,300
20 years	252 Relocation	6.320%	49,463	0	0	49,463
20 years	Lance & Spencer	6.320%	1,151,428	0	0	1,151,428
20 years	Crestview Water Line	6.320%	188,854	7,726	0	196,580
20 years	Windwall Ridgewood	6.320%	288,981	0	0	288,981
20 years	State Route Loops	6.320%	550,649	0	0	550,649
20 years	Kingsbury Substation	6.320%	1,142,545	0	(41,663)	1,100,882
20 years	Lafayette Waterline Loop	4.250%	903,533	0	(26,907)	876,626
20 years	Northwest Storage	4.150%	0	48,199	0	48,199
20 years	Metzger Muntz & Sleepy Hollow	4.150%	0	876,674	0	876,674
<i>Total Medina County Water District OWDA Loans</i>			15,421,329	932,599	(655,349)	15,698,579
<i>Medina County Sewer District:</i>						
40 years	RRSD 390657	5.250%	1,109,082	0	(63,376)	1,045,706
17 years	RRSD #39999901-2	7.730%	104,204	0	(27,139)	77,065
25 years	RRSD #39999903-1	7.490%	1,350,121	0	(263,920)	1,086,201
25 years	RRSD #39999903-2	7.500%	159,259	0	(20,186)	139,073
24 years	RRSD #39999903-3	10.710%	253,309	0	(29,019)	224,290
25 years	RRSD #39999904	7.670%	55,155	0	(10,763)	44,392
25 years	RRSD #39999902	7.760%	616,785	0	(120,222)	496,563
17 years	CLWD #39999901-1	7.730%	1,526,397	0	(398,273)	1,128,124
40 years	RRSD #390354	6.250%	509,202	0	(28,045)	481,157
25 years	SCSD 39085702-1	6.650%	1,953,158	0	(275,458)	1,677,700
20.5 yrs	SCSD 39085702-2	11.190%	26,202	0	(3,305)	22,897
20 years	Chippewa	5.000%	921,988	0	(61,044)	860,944
20 years	East Smith	7.730%	42,980	0	(2,911)	40,069
20 years	Hamilton Road	5.200%	903,334	0	(45,242)	858,092
20 years	Chippewa	5.000%	2,119,471	0	(116,186)	2,003,285
20 years	Brunswick Gardens	7.540%	406,538	0	(17,348)	389,190
20 years	Hinckley Wastewater Treatment	3.68%	\$8,190,061	\$0	(\$356,666)	\$7,833,395

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Year Issued	Issue	Interest Rate	Balance January 1, 1999	Additions	Reductions	Balance December 31, 1999
<u>Term</u>						
20 years	Hamilton	4.160%	\$633,358	\$0	(\$19,394)	\$613,964
20 years	Marks Sewer	4.350%	1,270,306	0	(38,023)	1,232,283
20 years	Brunswick Rehab	4.160%	793,965	0	(37,860)	756,105
20 years	Medina City Rehab	4.150%	0	72,050	0	72,050
<i>Total Medina County Sewer District OWDA Loans</i>			22,944,875	72,050	(1,934,380)	21,082,545
<u>Solid Waste District</u>						
20 years	Central Processing Facility	7.710%	7,181,454	0	(270,517)	6,910,937
<i>Total Solid Waste District OWDA Loans</i>			7,181,454	0	(270,517)	6,910,937
<i>Total Enterprise Funds OWDA Loans</i>			45,547,658	1,004,649	(2,860,246)	43,692,061
<u>General Obligation Bonds - Unvoted</u>						
1982	Human Services Center	12.625%	320,000	0	(80,000)	240,000
1982	County Office Building	12.625%	50,000	0	(12,500)	37,500
1994	Adult Jail Facility	Variable	5,270,000	0	(360,000)	4,910,000
1996	County Facility Improvement	Variable	2,365,000	0	(80,000)	2,285,000
1997	County Facility Improvement	Variable	3,440,000	0	(320,000)	3,120,000
1999	Prosecutor's Renovation	Variable	0	500,000	0	500,000
1999	Human Services Building	Variable	0	3,000,000	0	3,000,000
<i>Total General Obligation Bonds - Unvoted</i>			11,445,000	3,500,000	(852,500)	14,092,500
<u>General Obligation Bonds - Voted</u>						
1986	Achievement Center	7.250%	2,800,000	0	(350,000)	2,450,000
<i>Total General Obligation Bonds</i>			14,245,000	3,500,000	(1,202,500)	16,542,500
<u>Special Assessment Bonds</u>						
1980	SD#500-Sewer Imp 7 & 5	8.50%	170,000	0	(85,000)	85,000
1982	SD#500 & #1 Imp (W & S)	12.63%	103,169	0	(34,389)	68,780
1983	SD#2-Water Imp	9.88%	12,000	0	(3,000)	9,000
1983	SD#2-Sewer Imp	9.88%	35,000	0	(7,000)	28,000
1985	SD#500-Sewer Imp	9.13%	190,000	0	(30,000)	160,000
1985	Normandy Park Water Line	9.13%	8,400	0	(1,400)	7,000
1986	S.D.#500-Water Imp	7.13%	120,000	0	(15,000)	105,000
1988	County Improvement Bonds	7.25%	225,000	0	(25,000)	200,000
1990	S.D. Imp., Series 1990	7.40%	63,156	0	(5,263)	57,893
1992	S.S. Imp., Series 1992	5.90%	70,000	0	(5,000)	65,000
1994	S.R. 18	6.30%	1,575,000	0	(105,000)	1,470,000
1995	Deferred Assessments	5.94%	150,376	0	(10,025)	140,351
<i>Total Special Assessment Bonds</i>			\$2,722,101	\$0	(\$326,077)	\$2,396,024

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Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Year Issued	Issue	Interest Rate	Balance January 1, 1999	Additions	Reductions	Balance December 31, 1999
Ohio Water Development Authority Loans - to be paid from Special Assessments						
20 years	# 3908570-01	6.65%	\$383,533	\$0	(\$54,103)	\$329,430
40 years	# 390657	5.25%	81,323	0	(4,647)	76,676
25 years	# 39999901-1	7.73%	111,723	0	(29,151)	82,572
20 years	East Smith Water & Sewer	7.73%	42,679	0	(3,057)	39,622
20 years	East Smith Water & Sewer	7.73%	76,986	0	(5,310)	71,676
20 years	Rustic Hills/Medina C.C.	7.73%	383,006	0	(31,018)	351,988
20 years	Rustic Hills/Medina C.C.	7.73%	36,203	0	(2,932)	33,271
20 years	Forest Drive	8.40%	71,362	0	(4,833)	66,529
20 years	County Home Sewer	3.540%	101,974	0	(5,039)	96,935
20 years	S.R. 18 Water	7.14%	647,777	0	(25,501)	622,276
20 years	S.R. 18 Sewer	5.20%	1,604,090	0	(72,852)	1,531,238
20 years	Harrisville Water	4.25%	429,465	0	(18,980)	410,485
20 years	Harrisville Sewer	4.16%	697,060	0	(76,108)	620,952
<i>Total OWDA Special Assessments Loans</i>			4,667,181	0	(333,531)	4,333,650
Compensated Absences Payable			1,470,314	226,761	0	1,697,075
Intergovernmental Payable			910,819	1,107,325	(910,819)	1,107,325
Capital Lease Obligations			44,889	0	(40,063)	4,826
<i>Total General Long-Term Obligations</i>			24,060,304	4,834,086	(2,812,990)	26,081,400
<i>Totals All Long-Term Obligations</i>			\$69,607,962	\$5,838,735	(\$5,673,236)	\$69,773,461

Special assessment debt will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Revenue debt and OWDA loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund, using general property tax revenue.

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

Compensated absences reported above in the "compensated absences payable" account will be paid from the fund from which the employee is paid. The intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund which the person is paid. Capital leases will be paid from revenues in the general fund.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

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.

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, 1999, \$199,160,000 had been issued. Of the \$88,745,000 issued after December 31, 1995, \$86,130,000 was still outstanding.

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

Year	General Obligation	Special Assessment Issues		Enterprise	Revenue Bonds	Total
		Bonds	OWDA Loans	OWDA Loans		
2000	\$2,027,564	\$467,327	\$457,177	\$4,763,841	\$139,641	\$7,855,550
2001	1,986,179	355,925	456,933	4,760,514	132,905	7,692,456
2002	1,947,091	297,360	437,795	4,481,458	115,557	7,279,261
2003	1,822,478	279,981	418,658	3,928,341	97,660	6,547,118
2004	1,793,637	253,898	418,414	3,502,174	93,841	6,061,964
2005-2009	7,545,725	950,361	1,529,216	13,194,022	411,675	23,630,999
2010-2014	1,737,305	516,757	973,497	10,293,151	205,081	13,725,791
2015-2016	2,355,961	0	7,337	1,188,326	0	3,551,624
Total principal and interest	21,215,940	3,121,609	4,699,027	46,111,827	1,196,360	76,344,763
Less interest	4,673,440	725,585	1,402,245	13,830,766	360,889	20,992,925
Total principal	\$16,542,500	\$2,396,024	\$3,296,782	\$32,281,061	\$835,471	\$55,351,838

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Special Assessment Debt	\$1,036,868
Enterprise Funds	
Medina County Sewer District	874,116
Medina County Water District	<u>10,536,884</u>
<i>Total</i>	<u><u>\$12,447,868</u></u>

- (D) In prior years, the County entered into capitalized leases for the acquisition of copying and imaging equipment and motor vehicles. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service. The assets acquired by the leases have been capitalized in the general fixed assets account group in the amount of \$81,621, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. A corresponding liability was recorded in the general long-term obligations account group. The following summarizes future minimum lease payments under the above capital leases, and the present values of net minimum lease payments at December 31, 1999:

Year	Total
2000	\$5,034
<i>Less: Amount representing interest</i>	(208)
<i>Present Value of Net Minimum Lease Payments</i>	<u><u>\$4,826</u></u>

- (E) 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, 1999, are an overall debt margin of \$58,078,312 and a margin on unvoted debt of \$16,829,818.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

Note 16 - Notes Payable

A summary of the note transactions for the year ended December 31, 1999, follows:

	Balance 1/1/99	Issued	Retired	Balance 12/31/99
General Fund				
Transportation Improvement 4.125%	\$445,000	\$195,000	(\$445,000)	\$195,000
Capital Projects Funds				
Juvenile Detention 3.50%	2,000,000	1,000,000	(2,000,000)	1,000,000
Totals	<u>\$2,445,000</u>	<u>\$1,195,000</u>	<u>(\$2,445,000)</u>	<u>\$1,195,000</u>

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

Note 17 - Interfund Balances for Primary Government and Component Unit

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

(A) Primary Government

	Due From Other Funds	Due to Other Funds	Interfund Receivables	Interfund Payables
General Fund	\$2,843	\$183,664	\$503,994	\$0
Special Revenue Funds				
Achievement Center	0	25,501	0	0
ADAMH Board	0	36	0	11,881
Community Development Block Grant	0	0	0	6,738
Child Support Enforcement	0	7,144	0	0
Job Training Partnership Act	0	0	0	8,578
Office for Older Adults	56,756	4,580	0	71,547
Other:				
Community Safety Awareness	0	0	0	3,719
NOACA	0	0	0	75
Title VID	63,293	0	0	98,185
Transportation Program	98,033	0	0	64,848
Victim Witness	0	0	0	31,785
Total Special Revenue Funds	<u>218,082</u>	<u>37,261</u>	<u>0</u>	<u>297,356</u>
Capital Projects Funds				
BWS Renovation Construction	0	0	0	23,743
Juvenile Detention Construction	0	0	0	181,815
Total Capital Projects Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$205,558</u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

	Due From Other Funds	Due to Other Funds	Interfund Receivables	Interfund Payables
Enterprise Funds				
Solid Waste Management	\$0	\$0	\$0	\$1,080
Total Primary Government	<u>\$220,925</u>	<u>\$220,925</u>	<u>\$503,994</u>	<u>\$503,994</u>

(B) Component Unit

	Due to Primary Government	Due From Component Unit
The Workshop	\$309,613	\$0
Achievement Center Special Revenue Fund	0	309,613
Total Component Unit	<u>\$309,613</u>	<u>\$309,613</u>

Note 18 - Segment Information for Enterprise Funds

The County's enterprise funds account for the provision of sewer, water, and solid waste management services. The County has one sewer district, one water district, and one solid waste operation, each with a separate rate structure. Each district is accounted for in a separate enterprise fund. Key financial information as of and for the year ended December 31, 1999, for each activity is as follows:

	Sewer District Fund	Water District Fund	Solid Waste Management	Total Primary Government
Operating Revenues	\$8,718,908	\$4,089,150	\$5,898,888	\$18,706,946
Depreciation Expense	1,867,128	633,117	233,349	2,733,594
Operating Income (Loss)	(1,272,532)	1,078,127	789,788	595,383
Operating Grant	0	0	84,684	84,684
Net Non-Operating				
Revenues (Expenses)	(1,027,857)	(786,876)	(362,702)	(2,177,435)
Operating Transfers In	0	100,000	0	100,000
Operating Transfers Out	100,001	0	0	100,001
Net Income (Loss)	(2,400,390)	391,251	427,086	(1,582,053)
Contributed Capital-Current	7,869,991	3,621,438	0	11,491,429
Additions in Property,				
Plant and Equipment	971,594	1,129,369	390,772	2,491,735
Net Working Capital	9,000,856	4,504,079	1,372,419	14,877,354
Total Assets	119,993,187	54,208,677	10,525,171	184,727,035
Long Term Liabilities	19,187,946	16,047,059	6,622,696	41,857,701
Total Equity	97,838,928	37,434,222	2,900,541	138,173,691
Encumbrances at End of Year	\$838,560	\$176,968	\$324,823	\$1,340,351

Medina County, Ohio

Notes to the General Purpose Financial Statements For the Year Ended December 31, 1999

Note 19 - Contingent Liabilities

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

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 - Contractual Commitments

As of December 31, 1999, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/99
Juvenile Detention Center	\$1,628,922	\$1,628,922	\$0
DHS Building	764,644	128,600	636,044
Courthouse Improvements	44,373	44,373	0
	<u>\$2,437,939</u>	<u>\$1,801,895</u>	<u>\$636,044</u>

Not all improvements are capitalized. Aspects of certain projects have been completed or were not contracted out. These amounts are not presented in the above schedule, but are included in construction in progress.

Note 21 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Budget (Non-GAAP basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity, Budget (Non-GAAP basis) and Actual, All Proprietary Fund Types - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

- (A) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- (B) Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

- (C) Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as a note disclosure for the proprietary fund types (GAAP).
- (D) For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
- (E) Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).

The 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:

**Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types and Expendable Trust Funds**

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
<i>GAAP Basis</i>	(\$1,860,622)	(\$846,474)	\$974,726	\$1,449,468	\$14,926
Adjustments:					
Revenue Accruals	(154,923)	145,253	676	(1,100,973)	0
Revenue for Debt Retirement	0	0	8,010,115	0	0
Proceeds of Notes	0	0	1,195,000	0	0
Operating Transfers In for Debt	0	0	1,531,906	0	0
Expenditure Accruals	374,554	665,626	(68,408)	501,395	899
Note Retirement	0	0	(2,445,000)	0	0
Principal Retirement for Debt	0	0	(2,943,069)	0	0
Interest and Fiscal Charges for Debt	0	0	(2,768,601)	0	0
Unrecorded Cash	(201,859)	(22,274)	(676)	0	0
Fair Value Adjustment for Investments	543,705	30,719	0	19,081	0
Operating Transfers Out for Debt	0	0	(727,701)	0	0
Encumbrances	(764,935)	(2,347,396)	0	(1,290,755)	(18,425)
<i>Budget Basis</i>	(\$2,064,080)	(\$2,374,546)	\$2,758,968	(\$421,784)	(\$2,600)

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

	Net Income (Loss)/ Excess of Revenues Over (Under) Expenses and Operating Transfers <u>All Proprietary Fund Types</u>	
	Enterprise	Internal Service
<i>GAAP Basis</i>	(\$1,582,053)	\$574,059
Adjustments:		
Revenue Accruals	(740,525)	0
Revenue for Debt Retirement	(824,207)	0
Proceeds of OWDA Loans	1,004,649	0
Operating Transfers In	600,000	0
Expense Accruals	456,485	489,539
Depreciation	2,733,594	0
Capital Outlay	(2,768,065)	0
Expense for Debt Service	58,930	0
Interest and Fiscal Charges	2,676,310	0
Operating Transfers Out	(1,404,206)	0
Unrecorded Cash	(36,572)	0
Tap-In Fees	156,595	0
Encumbrances	(1,340,351)	0
	(\$1,009,416)	\$1,063,598
<i>Budget Basis</i>		

Note 22 - 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 1999, the County contributed \$63,599 to the Agency, which represents 47 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Note 23 - Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA) NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

corporation including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation on the board. During 1999, the County contributed \$34,800 to NOACA.

Medina County Family First Council The mission of the Council is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 1999, the County contributed \$27,000 to the Council.

Lorain Medina Community Based Correctional Facility The board of the Lorain Medina Community Based Correctional Facility is made up of four judges from Lorain County and two judges from Medina County. During 1999, the County did not contribute any funding to this jointly governed organization.

Note 24 - Risk Sharing Pool

The County Risk Sharing Authority, Inc., is a risk sharing pool made up of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance 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 1999 was \$293,724.

Note 25 - Related Organizations

The Medina County Library District The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 1999.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

The Metropolitan Park District The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires 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 1999.

Note 26 - Insurance Purchasing Pool

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

Note 27 - Related Party Transactions

During 1999, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Medina County Sheltered Industries, Inc. (the Workshop), a discretely presented component unit of the County, reported \$341,212 for such contributions. The Workshop recorded operating revenues and expenses at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$5,728,913.

Note 28 - Medina County Sheltered Industries, Inc.

Medina County Sheltered Industries, Inc. (Workshop) was incorporated in March, 1963 for the purpose of providing vocational training and sheltered employment for individuals with mental retardation or developmental disabilities of Medina County, Ohio.

A. Significant Accounting Policies

Accounting Basis The Workshop follows the accounting guidance provided in GASB Statement No. 29, "Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities." Accordingly, the Workshop has elected to follow the American Institute of Certified Public Accountants' non-profit model using Statements of Position 78-10 as modified by certain GASB pronouncements. As such, the Workshop has applied all appropriate Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

(ARB's), except those that conflict with GASB pronouncements. The following information summarizes the accounting basis:

Cash and Investments The Workshop's cash and investment balances with banks as of December 31, 1999 were as follows:

	Bank Balance	Book Balance	Fair Value
Cash		\$440	\$440
Demand Deposits	53,978	32,204	32,204
Certificates of Deposit	324,321	324,321	324,321
	\$378,299	\$356,965	\$356,965

As of December 31, 1999, the entire balance in cash and investments was covered by federal depository insurance.

Revenue Recognition Substantially all of the Workshop's revenue is derived from negotiated contracts of one year or less in length. Revenue is recognized on the accrual basis according to when the services are provided.

Cost Allocation All costs are allocated to benefitting programs on a direct charge basis.

Supply Inventory Supply inventory is stated at the lower of cost or market. The first-in first-out (FIFO) method is used to determine the cost of substantially all inventory.

Property and Equipment Office equipment is recorded at cost. Renewals and betterments are capitalized. The costs of maintenance and repairs are charged to income as incurred. When equipment is sold or otherwise disposed of, accumulated depreciation is eliminated and applied against the cost of the equipment. Any resulting gain or loss is included in operations.

Depreciation is computed on the straight-line basis over the estimated useful lives of the assets. The Workshop has adopted a useful life guideline of three to seven years for all equipment and two to five years for all furniture and fixtures.

A summary of the Workshop's fixed assets at December 31, 1999, follows:

Equipment	\$51,715
Furniture and Fixtures	41,142
	92,857
<i>Total</i>	92,857
Less accumulated depreciation	(46,083)
	\$46,774
<i>Net Fixed Assets</i>	

Income Taxes The Workshop is a private non-profit organization, and is exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 1999

B. Concentration of Credit Risk

At various times during 1999, the Workshop's cash balances exceeded federally insured limits.

C. Insurance Coverage

The Workshop carries \$2,000,000 of general liability insurance with a limit of \$1,000,000 per occurrence and a deductible of \$250. An umbrella policy provides an additional \$2,000,000 in coverage. Additional insurance includes automobile liability and damage coverage, with a single limit liability of \$1,000,000 on hired or leased vehicles (deductibles ranging from \$50 to \$100) and directors and officers liability insurance with a \$2,000,000 annual limit and a \$1,000 deductible. Furniture, fixtures and equipment are insured at replacement cost, with a \$250 deductible.

Note 29 - Transportation Improvement District

The Transportation Improvement District (TID) is governed by a five member board of trustees. The board of trustees is made up of the three County Commissioners, the County Engineer and one representative from the Economic Development Corporation. The TID imposes a financial burden on the County; therefore, the TID has been included as a component unit of the County. The TID empowers the various political subdivisions and their respective residents within Medina County to participate in a cooperative county-wide partnership to take advantage of the opportunities and benefits made available only through a transportation improvement district to plan, construct and improve highways, roads, bridges, interchanges and accompanying improvements throughout the County. The TID was established in 1996 and is still in a developmental stage.

A. Basis of Accounting

TID follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

The financial statements 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 and financial reporting principles. The District also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements.

B. Deposits and Investments

The County acts as the custodian of the Transportation Improvement District's funds. Cash and cash equivalents of the Transportation Improvement District are pooled and invested by the County. Information regarding the classification of the County's deposits and investments per GASB Statement No. 3 may be found in Note 5.

COMBINING, INDIVIDUAL FUND
AND
ACCOUNT GROUP
STATEMENTS AND SCHEDULES

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$6,489,800	\$7,374,901	\$885,101
Sales Tax	6,160,380	7,066,235	905,855
Charges for Services	5,867,707	7,629,876	1,762,169
Licenses and Permits	15,685	17,991	2,306
Fines and Forfeitures	302,176	346,609	44,433
Intergovernmental	3,570,148	4,000,257	430,109
Interest	2,972,254	3,409,310	437,056
Rentals	199,866	229,255	29,389
Other	483,295	367,427	(115,868)
<i>Total Revenues</i>	<u>26,061,311</u>	<u>30,441,861</u>	<u>4,380,550</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	575,050	574,006	1,044
Materials and Supplies	62,364	61,968	396
Contractual Services	221,394	220,011	1,383
Capital Outlay	86,148	86,134	14
Other	44,612	44,527	85
Printing Services:			
Personal Services	54,390	54,390	0
Materials and Supplies	34,924	33,792	1,132
Contractual Services	1,000	669	331
Capital Outlay	6,000	6,000	0
Microfilming Services:			
Personal Services	21,089	19,224	1,865
Materials and Supplies	8,462	8,054	408
Contractual Services	755	755	0
Capital Outlay	313	313	0
Auditor - General:			
Personal Services	429,724	429,436	288
Materials and Supplies	6,024	6,024	0
Contractual Services	21,436	21,408	28
Capital Outlay	14,752	14,752	0
Other	84,400	11,521	72,879
Auditor - Real:			
Contractual Services	16,096	16,081	15
Capital Outlay	15,000	15,000	0
Other	75,000	28,611	46,389
Auditor - Sealer:			
Personal Services	22,112	21,792	320
Materials and Supplies	936	700	236
Contractual Services	960	761	199
Capital Outlay	\$3,300	\$3,300	\$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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Auditor - Personal Property:			
Personal Services	\$310,110	\$310,107	\$3
Materials and Supplies	63,827	29,629	34,198
Contractual Services	226,328	76,599	149,729
Capital Outlay	100,000	37,981	62,019
Other	1,000	36	964
Treasurer:			
Personal Services	202,790	202,768	22
Materials and Supplies	4,556	4,556	0
Contractual Services	29,729	27,845	1,884
Capital Outlay	6,278	3,262	3,016
Other	3,424	3,424	0
Prosecuting Attorney:			
Personal Services	785,733	716,012	69,721
Materials and Supplies	4,922	3,980	942
Contractual Services	19,483	19,112	371
Capital Outlay	45,174	45,067	107
Other	47,013	46,993	20
Budget Commission:			
Materials and Supplies	801	789	12
Contractual Services	100	0	100
Board of Education:			
Capital Outlay	16,400	15,000	1,400
Board of Revision:			
Materials and Supplies	750	750	0
Other	250	250	0
Bureau of Inspection (Audit Cost):			
Contractual Services	65,000	62,445	2,555
Planning Services:			
Personal Services	165,140	160,942	4,198
Materials and Supplies	5,193	4,847	346
Contractual Services	78,500	73,342	5,158
Capital Outlay	6,142	6,142	0
Other	63,301	43,310	19,991
Data Processing Board:			
Personal Services	84,409	74,356	10,053
Materials and Supplies	43,191	43,191	0
Contractual Services	62,436	57,500	4,936
Capital Outlay	31,206	31,204	2
Other	12,447	3,796	8,651
Board of Elections:			
Personal Services	330,132	305,167	24,965
Materials and Supplies	50,000	45,069	4,931
Contractual Services	94,800	93,449	1,351
Capital Outlay	25,000	23,399	1,601
Other	\$3,000	\$1,170	\$1,830

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Buildings and Grounds:			
Personal Services	\$296,785	\$294,070	\$2,715
Materials and Supplies	73,855	73,845	10
Contractual Services	1,477,370	1,375,685	101,685
Capital Outlay	102,082	100,703	1,379
Other	7,277	7,246	31
Garage Services:			
Materials and Supplies	17,294	16,594	700
Contractual Services	83,121	83,121	0
Community Center:			
Personal Services	62,620	61,736	884
Materials and Supplies	9,200	7,626	1,574
Contractual Services	3,945	3,825	120
Capital Outlay	1,585	532	1,053
Other	375	375	0
Recorder:			
Personal Services	231,131	229,955	1,176
Materials and Supplies	13,221	11,964	1,257
Contractual Services	5,062	4,766	296
Capital Outlay	777	777	0
Other	2,131	1,931	200
<i>Total General Government - Legislative and Executive</i>	<u>7,182,637</u>	<u>6,527,469</u>	<u>655,168</u>
General Government - Judicial:			
Court of Appeals:			
Contractual Services	15,000	11,460	3,540
Other	58,361	58,361	0
Common Pleas Court:			
Personal Services	763,727	745,701	18,026
Materials and Supplies	11,622	11,622	0
Contractual Services	563,281	445,742	117,539
Capital Outlay	48,930	45,349	3,581
Other	11,028	8,273	2,755
Jury Commissions:			
Personal Services	500	500	0
Contractual Services	59	9	50
Law Library:			
Personal Services	2,500	2,500	0
Juvenile Court:			
Personal Services	451,690	412,506	39,184
Materials and Supplies	7,012	6,921	91
Contractual Services	204,036	184,318	19,718
Capital Outlay	9,100	9,100	0
Other	\$2,700	\$2,700	\$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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court:			
Personal Services	\$206,370	\$202,555	\$3,815
Materials and Supplies	7,154	7,154	0
Contractual Services	19,627	17,017	2,610
Capital Outlay	15,766	12,190	3,576
Other	3,971	3,502	469
Clerk of Courts:			
Personal Services	623,700	620,667	3,033
Materials and Supplies	32,854	32,630	224
Contractual Services	56,320	54,559	1,761
Capital Outlay	8,700	6,490	2,210
Other	70,719	63,537	7,182
Wadsworth Municipal Court:			
Personal Services	82,967	82,751	216
Contractual Services	137,705	133,644	4,061
Medina Municipal Court:			
Personal Services	159,465	159,465	0
Contractual Services	298,270	298,247	23
<i>Total General Government - Judicial</i>	<u>3,873,134</u>	<u>3,639,470</u>	<u>233,664</u>
Public Safety:			
Adult Probation:			
Personal Services	274,835	274,812	23
Materials and Supplies	7,341	6,689	652
Contractual Services	49,727	48,379	1,348
Capital Outlay	6,319	6,100	219
Other	10,650	5,792	4,858
Juvenile Detention Home:			
Personal Services	478,200	395,597	82,603
Materials and Supplies	8,550	8,427	123
Contractual Services	60,375	57,959	2,416
Capital Outlay	7,050	7,050	0
Other	375,458	375,458	0
Coroner:			
Personal Services	84,495	84,031	464
Materials and Supplies	250	0	250
Contractual Services	83,708	83,574	134
Other	3,000	1,711	1,289
Sheriff:			
Personal Services	5,766,340	5,649,909	116,431
Materials and Supplies	189,084	188,761	323
Contractual Services	1,156,323	1,119,839	36,484
Capital Outlay	446,631	379,493	67,138
Other	\$12,932	\$12,295	\$637

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Building Regulation:			
Personal Services	\$433,810	\$432,858	\$952
Materials and Supplies	5,515	5,511	4
Contractual Services	29,273	28,699	574
Capital Outlay	8,700	8,700	0
Other	3,260	2,957	303
<i>Total Public Safety</i>	<u>9,501,826</u>	<u>9,184,601</u>	<u>317,225</u>
Public Works:			
Engineer:			
Personal Services	275,000	273,611	1,389
Health:			
Total Health Programs:			
Materials and Supplies	1,343	686	657
Contractual Services	253,942	155,340	98,602
Grants in Aid	219,810	219,810	0
<i>Total Health</i>	<u>475,095</u>	<u>375,836</u>	<u>99,259</u>
Human Services:			
County Home:			
Personal Services	513,899	502,350	11,549
Materials and Supplies	118,845	118,792	53
Contractual Services	68,230	65,436	2,794
Capital Outlay	2,831	2,831	0
Other	20,119	10,722	9,397
Soldiers Relief:			
Personal Services	188,000	176,588	11,412
Materials and Supplies	2,500	2,204	296
Contractual Services	81,000	75,059	5,941
Capital Outlay	10,000	8,950	1,050
Grants in Aid	487,086	256,901	230,185
Other	11,460	6,030	5,430
Human Services Center:			
Contractual Services	5,000	1,250	3,750
Child Welfare Board:			
Personal Services	71,500	0	71,500
Contractual Services	428,755	400,951	27,804
Other	15,000	15,000	0
<i>Total Human Services</i>	<u>\$2,024,225</u>	<u>\$1,643,064</u>	<u>\$381,161</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Economic Development and Assistance:			
Economic Development:			
Other	\$50,000	\$50,000	\$0
Employee Fringe Benefits:			
Fringe Benefits	2,583,810	2,575,325	8,485
PERS - County Share	1,901,794	1,873,988	27,806
Unemployment	13,841	6,881	6,960
<i>Total Employee Fringe Benefits</i>	<u>4,499,445</u>	<u>4,456,194</u>	<u>43,251</u>
Intergovernmental:			
Public Assistance:			
Grants in Aid	325,010	325,010	0
Medina County Agriculture Society:			
Grants in Aid	485,607	481,442	4,165
Historical Society:			
Grants in Aid	16,653	16,653	0
<i>Total Intergovernmental</i>	<u>827,270</u>	<u>823,105</u>	<u>4,165</u>
<i>Total Expenditures</i>	<u>28,708,632</u>	<u>26,973,350</u>	<u>1,735,282</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,647,321)</u>	<u>3,468,511</u>	<u>6,115,832</u>
Other Financing Sources (Uses)			
Operating Transfers - In	54,067	0	(54,067)
Operating Transfers - Out	(5,536,323)	(5,532,591)	3,732
<i>Total Other Financing Sources (Uses)</i>	<u>(5,482,256)</u>	<u>(5,532,591)</u>	<u>(50,335)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(8,129,577)</u>	<u>(2,064,080)</u>	<u>6,065,497</u>
<i>Fund Balance at Beginning of Year</i>	7,811,673	7,811,673	0
<i>Residual Equity Transfers</i>	4,305	4,305	0
<i>Prior Year Encumbrances Appropriated</i>	<u>656,021</u>	<u>656,021</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$342,422</u>	<u>\$6,407,919</u>	<u>\$6,065,497</u>

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of all material special revenue funds:

Achievement Center - To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy, federal and state grants, and subsidies from the Ohio Department of Education and the Ohio Department of Mental Retardation and Developmental Disabilities.

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

Auto and Gas Tax - 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.

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

Children's Services - 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 Human Services as prescribed under the State Children's Services Subsidy Grant program.

Child Support Enforcement - 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.

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

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

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

Drug Enforcement - 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.

Job Training Partnership Act - To account for revenue from the Federal government that has been expended primarily for the employment and training of County young people during the summer.

Office for Older Adults - 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.

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

(continued)

Special Revenue Funds

(continued)

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

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

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

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:

Community Safety Awareness
Computer
Cops
Courthouse Security
Crippled Children
Emergency Communications
Highway Safety
Indigent Guardianship
Jail Mental Health
Marriage Licenses
Northeast Ohio Areawide Coordinating Agency (NOACA)
Ohio Criminal Justice Service (OCJS)
Title IV-D
Transportation Program
Victim Assistance

Medina County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	Achievement Center	ADAMH Board	Auto and Gas Tax	Community Development Block Grant
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$5,814,145	\$1,643,424	\$3,109,583	\$326
Cash and Cash Equivalents in Segregated Accounts	0	0	148,806	0
Receivables:				
Taxes (Due from Agency Funds)	6,125,777	0	0	0
Accounts	0	0	22,470	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Accrued Interest	0	0	24,680	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	516,863	1,005,631	337,839	0
Materials and Supplies				
Inventory	68,414	0	106,556	0
Notes Receivable	0	0	0	0
Due from Component Unit	309,613	0	0	0
	<u>\$12,834,812</u>	<u>\$2,649,055</u>	<u>\$3,749,934</u>	<u>\$326</u>
Liabilities				
Accounts Payable	\$166,029	\$38,116	\$87,089	\$28,900
Contracts Payable	0	174,599	125,531	0
Accrued Wages and Benefits	358,270	12,581	125,648	1,400
Compensated Absences Payable	15,046	427	3,153	0
Retainage Payable	0	0	148,806	0
Interfund Payable	0	11,881	0	6,738
Due to Other Funds	25,501	36	0	0
Intergovernmental Payable	60,779	1,910	29,470	82
Deferred Revenue	6,125,777	0	0	0
	<u>6,751,402</u>	<u>239,550</u>	<u>519,697</u>	<u>37,120</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	199,390	29,392	297,805	58,567
Reserved for Inventory	68,414	0	106,556	0
Reserved for Component Unit Loans	309,613	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	5,505,993	2,380,113	2,825,876	(95,361)
	<u>6,083,410</u>	<u>2,409,505</u>	<u>3,230,237</u>	<u>(36,794)</u>
Total Liabilities and Fund Equity	<u>\$12,834,812</u>	<u>\$2,649,055</u>	<u>\$3,749,934</u>	<u>\$326</u>

<u>Children's Services</u>	<u>Child Support Enforcement</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>	<u>Drug Enforcement</u>
\$1,045,576	\$322,079	\$845,315	\$72,409	\$257,016	\$183,682
0	0	0	0	0	1,971
0	0	0	0	0	843,072
0	0	0	0	0	0
0	0	23,041	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,045,576</u>	<u>\$322,079</u>	<u>\$868,356</u>	<u>\$72,409</u>	<u>\$257,016</u>	<u>\$1,028,725</u>
\$50,400	\$18,977	\$0	\$6,953	\$7,837	\$2,802
0	0	0	0	0	0
0	74,180	0	7,372	3,024	14,037
0	2,770	0	48	0	115
0	0	0	0	0	0
0	0	0	0	0	0
0	7,144	0	0	0	0
0	296,966	0	2,030	1,132	75,077
0	0	0	0	0	843,072
<u>50,400</u>	<u>400,037</u>	<u>0</u>	<u>16,403</u>	<u>11,993</u>	<u>935,103</u>
119,686	97,164	0	7,300	4,481	3,488
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>875,490</u>	<u>(175,122)</u>	<u>868,356</u>	<u>48,706</u>	<u>240,542</u>	<u>90,134</u>
<u>995,176</u>	<u>(77,958)</u>	<u>868,356</u>	<u>56,006</u>	<u>245,023</u>	<u>93,622</u>
<u>\$1,045,576</u>	<u>\$322,079</u>	<u>\$868,356</u>	<u>\$72,409</u>	<u>\$257,016</u>	<u>\$1,028,725</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1999

	Job Training Partnership Act	Office for Older Adults	Public Assistance	Real Estate Assessment
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$1,905	\$10,993	\$846,409	\$1,409,449
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds) Accounts	0	0	0	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Funds	0	56,756	0	0
Intergovernmental Receivable	8,579	71,547	0	0
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Due from Component Unit	0	0	0	0
<i>Total Assets</i>	<u>\$10,484</u>	<u>\$139,296</u>	<u>\$846,409</u>	<u>\$1,409,449</u>
Liabilities				
Accounts Payable	\$0	\$8,407	\$206,381	\$9,640
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	1,281	11,038	142,107	24,026
Compensated Absences Payable	0	104	3,384	840
Retainage Payable	0	0	0	0
Interfund Payable	8,578	71,547	0	0
Due to Other Funds	0	4,580	0	0
Intergovernmental Payable	1,088	1,988	538,046	3,502
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>10,947</u>	<u>97,664</u>	<u>889,918</u>	<u>38,008</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	168	8,515	2,813	4,386
Reserved for Inventory	0	0	0	0
Reserved for Component Unit Loans	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	(631)	33,117	(46,322)	1,367,055
<i>Total Fund Equity (Deficit)</i>	<u>(463)</u>	<u>41,632</u>	<u>(43,509)</u>	<u>1,371,441</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$10,484</u>	<u>\$139,296</u>	<u>\$846,409</u>	<u>\$1,409,449</u>

<u>Revolving Loan Program</u>	<u>Shelter Care and Youth Services</u>	<u>Other</u>	<u>Totals</u>
\$111,820	\$855,419	\$775,621	\$17,305,171
0	0	0	150,777
0	0	0	6,968,849
0	0	6,076	28,546
0	0	0	23,041
0	0	0	24,680
0	0	161,326	218,082
0	8,905	70,211	2,019,575
0	0	0	174,970
96,897	0	0	96,897
0	0	0	309,613
<u>\$208,717</u>	<u>\$864,324</u>	<u>\$1,013,234</u>	<u>\$27,320,201</u>
\$845	\$19,110	\$63,958	\$715,444
0	0	12,001	312,131
0	10,514	26,892	812,370
0	640	276	26,803
0	0	0	148,806
0	0	198,612	297,356
0	0	0	37,261
0	6,791	7,903	1,026,764
0	0	0	6,968,849
<u>845</u>	<u>37,055</u>	<u>309,642</u>	<u>10,345,784</u>
0	1,548	32,536	867,239
0	0	0	174,970
0	0	0	309,613
96,897	0	0	96,897
110,975	825,721	671,056	15,525,698
<u>207,872</u>	<u>827,269</u>	<u>703,592</u>	<u>16,974,417</u>
<u>\$208,717</u>	<u>\$864,324</u>	<u>\$1,013,234</u>	<u>\$27,320,201</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Achievement Center	ADAMH Board	Auto and Gas Tax	Community Development Block Grant
Revenues				
Property and Other Taxes	\$5,976,252	\$0	\$0	\$0
Charges for Services	5,667	0	145,243	0
Fines and Forfeitures	0	0	95,713	0
Intergovernmental	4,497,094	3,874,725	5,975,137	235,145
Special Assessments (Due from Agency Funds)	0	0	0	0
Interest	0	0	150,955	0
Donations	6,409	0	0	0
Other	13,021	134,204	359,652	0
<i>Total Revenues</i>	<u>10,498,443</u>	<u>4,008,929</u>	<u>6,726,700</u>	<u>235,145</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	6,035,052	0
Health	10,999,922	3,770,771	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	227,709
Intergovernmental	0	0	1,092,513	0
<i>Total Expenditures</i>	<u>10,999,922</u>	<u>3,770,771</u>	<u>7,127,565</u>	<u>227,709</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(501,479)</u>	<u>238,158</u>	<u>(400,865)</u>	<u>7,436</u>
Other Financing Sources (Uses)				
Operating Transfers - In	0	219,812	319,497	0
Operating Transfers - Out	0	0	(419,415)	0
Transfer Out to Component Units	0	0	(58,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>219,812</u>	<u>(157,918)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(501,479)</u>	<u>457,970</u>	<u>(558,783)</u>	<u>7,436</u>
<i>Fund Balances (Deficit) at Beginning of Year</i>	6,562,321	1,951,535	3,788,896	(44,230)
<i>Increase in Reserve for Inventory</i>	<u>22,568</u>	<u>0</u>	<u>124</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$6,083,410</u></u>	<u><u>\$2,409,505</u></u>	<u><u>\$3,230,237</u></u>	<u><u>(\$36,794)</u></u>

Children's Services	Child Support Enforcement	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
\$0	\$0	\$0	\$0	\$0	\$820,870
415,000	520,456	0	267,794	225,290	20,113
0	0	0	721	0	2,865
1,351,374	1,258,359	0	0	0	619,022
0	0	139,111	0	0	0
0	0	0	0	0	0
0	0	0	5,417	0	0
0	12,636	0	8,448	0	54,226
<u>1,766,374</u>	<u>1,791,451</u>	<u>139,111</u>	<u>282,380</u>	<u>225,290</u>	<u>1,517,096</u>
0	0	0	0	212,894	0
0	2,604,452	0	0	0	0
0	0	0	0	0	374,287
0	0	13,315	0	0	0
0	0	0	266,067	0	0
1,786,958	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	930,584
<u>1,786,958</u>	<u>2,604,452</u>	<u>13,315</u>	<u>266,067</u>	<u>212,894</u>	<u>1,304,871</u>
<u>(20,584)</u>	<u>(813,001)</u>	<u>125,796</u>	<u>16,313</u>	<u>12,396</u>	<u>212,225</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(20,584)	(813,001)	125,796	16,313	12,396	212,225
1,015,760	735,043	742,560	39,693	232,627	(118,603)
0	0	0	0	0	0
<u>\$995,176</u>	<u>(\$77,958)</u>	<u>\$868,356</u>	<u>\$36,006</u>	<u>\$245,023</u>	<u>\$93,622</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Job Training Partnership Act	Office for Older Adults	Public Assistance	Real Estate Assessment
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	1,254,485
Fines and Forfeitures	0	0	0	0
Intergovernmental	121,692	306,261	4,418,416	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Interest	0	0	0	0
Donations	0	0	4,181	0
Other	5	25	200,732	9,350
<i>Total Revenues</i>	<u>121,697</u>	<u>306,286</u>	<u>4,623,329</u>	<u>1,263,835</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	0	0	0	922,417
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	120,988	395,940	5,367,504	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
<i>Total Expenditures</i>	<u>120,988</u>	<u>395,940</u>	<u>5,367,504</u>	<u>922,417</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>709</u>	<u>(89,654)</u>	<u>(744,175)</u>	<u>341,418</u>
Other Financing Sources (Uses)				
Operating Transfers - In	0	142,344	325,010	0
Operating Transfers - Out	0	0	(206,307)	0
Transfer Out to Component Units	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>142,344</u>	<u>118,703</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>709</u>	<u>52,690</u>	<u>(625,472)</u>	<u>341,418</u>
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>(1,172)</u>	<u>(11,058)</u>	<u>581,963</u>	<u>1,030,023</u>
<i>Increase in Reserve for Inventory</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>(\$463)</u>	<u>\$41,632</u>	<u>(\$43,509)</u>	<u>\$1,371,441</u>

Revolving Loan Program	Shelter Care and Youth Services	Other	Totals
\$0	\$0	\$0	\$6,797,122
0	0	832,938	3,686,986
0	0	0	99,299
0	599,072	1,088,059	24,344,356
0	0	0	139,111
11,882	0	0	162,837
0	3,543	218	19,768
22,134	44,035	67,717	926,185
<u>34,016</u>	<u>646,650</u>	<u>1,988,932</u>	<u>36,175,664</u>
0	0	158,774	1,294,085
0	0	106,659	2,711,111
0	0	454,629	828,916
0	0	0	6,048,367
0	0	0	15,036,760
0	503,650	1,688,393	9,863,433
156,044	0	0	383,753
0	0	0	2,023,097
<u>156,044</u>	<u>503,650</u>	<u>2,408,455</u>	<u>38,189,522</u>
<u>(122,028)</u>	<u>143,000</u>	<u>(419,523)</u>	<u>(2,013,858)</u>
0	0	844,443	1,851,106
0	0	0	(625,722)
0	0	0	(58,000)
<u>0</u>	<u>0</u>	<u>844,443</u>	<u>1,167,384</u>
(122,028)	143,000	424,920	(846,474)
329,900	684,269	278,672	17,798,199
0	0	0	22,692
<u>\$207,872</u>	<u>\$827,269</u>	<u>\$703,592</u>	<u>\$16,974,417</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$5,800,612	\$5,976,252	\$175,640
Charges for Services	9,148	5,667	(3,481)
Intergovernmental	4,414,788	4,167,044	(247,744)
Donations	10,346	6,409	(3,937)
Other	21,021	13,021	(8,000)
<i>Total Revenues</i>	<u>10,255,915</u>	<u>10,168,393</u>	<u>(87,522)</u>
Expenditures			
Current:			
Health:			
Program for MRDD:			
Personal Services	6,939,173	6,547,355	391,818
Materials and Supplies	342,783	303,776	39,007
Contractual Services	2,860,068	2,030,744	829,324
Capital Outlay	439,719	427,362	12,357
Other	94,255	63,245	31,010
<i>Total Health</i>	<u>10,675,998</u>	<u>9,372,482</u>	<u>1,303,516</u>
Employee Fringe Benefits:			
Program for MRDD:			
Fringe Benefits	1,473,258	1,204,681	268,577
PERS-County Share	944,366	900,625	43,741
Unemployment	27,202	4,386	22,816
<i>Total Employee Fringe Benefits</i>	<u>2,444,826</u>	<u>2,109,692</u>	<u>335,134</u>
<i>Total Expenditures</i>	<u>13,120,824</u>	<u>11,482,174</u>	<u>1,638,650</u>
<i>Excess of Revenues Under Expenditures</i>	(2,864,909)	(1,313,781)	1,551,128
Other Financing Uses			
Operating Transfers - Out	(258,000)	0	258,000
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(3,122,909)	(1,313,781)	1,809,128
<i>Fund Balance at Beginning of Year</i>	5,827,723	5,827,723	0
<i>Prior Year Encumbrances Appropriated</i>	601,983	601,983	0
<i>Fund Balance at End of Year</i>	<u>\$3,306,797</u>	<u>\$5,115,925</u>	<u>\$1,809,128</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$2,666,287	\$3,516,749	\$850,462
Other	101,749	134,204	32,455
<i>Total Revenues</i>	<u>2,768,036</u>	<u>3,650,953</u>	<u>882,917</u>
Expenditures			
Current:			
Health:			
ADAMH Board:			
Personal Services	217,209	217,125	84
Materials and Supplies	15,273	13,787	1,486
Contractual Services	3,490,668	3,335,257	155,411
Capital Outlay	395,350	328,928	66,422
Other	46,484	29,526	16,958
<i>Total Health</i>	<u>4,164,984</u>	<u>3,924,623</u>	<u>240,361</u>
Employee Fringe Benefits:			
ADAMH Board:			
Fringe Benefits	39,641	38,444	1,197
PERS-County Share	35,586	35,557	29
<i>Total Employee Fringe Benefits</i>	<u>75,227</u>	<u>74,001</u>	<u>1,226</u>
<i>Total Expenditures</i>	<u>4,240,211</u>	<u>3,998,624</u>	<u>241,587</u>
<i>Excess of Revenues Under Expenditures</i>	(1,472,175)	(347,671)	1,124,504
Other Financing Sources			
Operating Transfers - In	219,812	219,812	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,252,363)	(127,859)	1,124,504
<i>Fund Balance at Beginning of Year</i>	1,307,953	1,307,953	0
<i>Prior Year Encumbrances Appropriated</i>	274,845	274,845	0
<i>Fund Balance at End of Year</i>	<u>\$330,435</u>	<u>\$1,454,939</u>	<u>\$1,124,504</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$247,760	\$266,903	\$19,143
Fines and Forfeitures	81,252	87,530	6,278
Intergovernmental	5,548,441	5,977,132	428,691
Interest	188,689	203,268	14,579
Other	333,858	359,652	25,794
<i>Total Revenues</i>	<u>6,400,000</u>	<u>6,894,485</u>	<u>494,485</u>
Expenditures			
Current:			
Public Works:			
Engineer-Administration:			
Personal Services	726,000	623,329	102,671
Materials and Supplies	64,407	25,994	38,413
Contractual Services	29,350	19,541	9,809
Capital Outlay	37,391	30,054	7,337
Other	10,177	5,000	5,177
Engineer-Roads:			
Personal Services	1,380,000	1,310,279	69,721
Materials and Supplies	1,412,433	1,173,602	238,831
Contractual Services	2,068,008	1,710,508	357,500
Capital Outlay	757,140	308,929	448,211
Other	72,491	58,498	13,993
Engineer-Bridges and Culverts:			
Personal Services	236,000	231,913	4,087
Materials and Supplies	139,723	104,577	35,146
Contractual Services	701,399	584,328	117,071
Capital Outlay	76,341	20,500	55,841
Other	500	0	500
<i>Total Public Works</i>	<u>7,711,360</u>	<u>6,207,052</u>	<u>1,504,308</u>
Employee Fringe Benefits:			
Engineer-Administration:			
Fringe Benefits	134,000	87,951	46,049
PERS-County Share	101,000	84,460	16,540
Engineer-Roads:			
Fringe Benefits	285,000	258,820	26,180
PERS-County Share	220,000	175,199	44,801
Unemployment	13,000	0	13,000
Engineer-Bridges and Culverts:			
Fringe Benefits	7,500	3,385	4,115
PERS-County Share	45,000	31,498	13,502
<i>Total Employee Fringe Benefits</i>	<u>\$805,500</u>	<u>\$641,313</u>	<u>\$164,187</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental	\$1,198,000	\$1,092,513	\$105,487
<i>Total Expenditures</i>	9,714,860	7,940,878	1,773,982
<i>Excess of Revenues Under Expenditures</i>	(3,314,860)	(1,046,393)	2,268,467
Other Financing Sources (Uses)			
Operating Transfers - In	319,497	319,497	0
Operating Transfers - Out	(480,000)	(477,415)	2,585
<i>Total Other Financing Sources (Uses)</i>	(160,503)	(157,918)	2,585
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(3,475,363)	(1,204,311)	2,271,052
<i>Fund Balance at Beginning of Year</i>	2,659,073	2,659,073	0
<i>Prior Year Encumbrances Appropriated</i>	816,363	816,363	0
<i>Fund Balance at End of Year</i>	\$73	\$2,271,125	\$2,271,052

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, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$313,545</u>	<u>\$235,145</u>	<u>(\$78,400)</u>
Expenditures			
Current:			
Economic Development and Assistance:			
Community Development Program:			
Personal Services	7,592	7,581	11
Contractual Services	254,976	243,594	11,382
Capital Outlay	1,648	1,648	0
Other	<u>4,100</u>	<u>3,150</u>	<u>950</u>
<i>Total Economic Development and Assistance</i>	<u>268,316</u>	<u>255,973</u>	<u>12,343</u>
Employee Fringe Benefits:			
Community Development Program:			
Fringe Benefits	295	171	124
PERS-County Share	<u>1,035</u>	<u>1,027</u>	<u>8</u>
<i>Total Employee Fringe Benefits</i>	<u>1,330</u>	<u>1,198</u>	<u>132</u>
<i>Total Expenditures</i>	<u>269,646</u>	<u>257,171</u>	<u>12,475</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	43,899	(22,026)	(65,925)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(47,310)	(47,310)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,411</u>	<u>3,411</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$65,925)</u></u>	<u><u>(\$65,925)</u></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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$415,000	\$415,000	\$0
Intergovernmental	1,485,000	1,351,374	(133,626)
<i>Total Revenues</i>	1,900,000	1,766,374	(133,626)
Expenditures			
Current:			
Human Services:			
Children's Services:			
Contractual Services	2,335,037	1,943,109	391,928
Other	41,456	15,000	26,456
<i>Total Expenditures</i>	2,376,493	1,958,109	418,384
<i>Excess of Revenues Under Expenditures</i>	(476,493)	(191,735)	284,758
<i>Fund Balance at Beginning of Year</i>	978,163	978,163	0
<i>Prior Year Encumbrances Appropriated</i>	86,493	86,493	0
<i>Fund Balance at End of Year</i>	\$588,163	\$872,921	\$284,758

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$636,000	\$517,326	(\$118,674)
Intergovernmental	1,998,100	1,625,061	(373,039)
Other	15,900	12,636	(3,264)
<i>Total Revenues</i>	<u>2,650,000</u>	<u>2,155,023</u>	<u>(494,977)</u>
Expenditures			
Current:			
General Government - Judicial:			
Child Support Enforcement:			
Personal Services	1,345,703	1,073,211	272,492
Materials and Supplies	33,250	31,985	1,265
Contractual Services	778,000	668,211	109,789
Capital Outlay	100,000	80,000	20,000
Other	288,256	272,352	15,904
<i>Total General Government - Judicial</i>	<u>2,545,209</u>	<u>2,125,759</u>	<u>419,450</u>
Employee Fringe Benefits:			
Child Support Enforcement:			
Fringe Benefits	298,368	192,396	105,972
PERS-County Share	196,570	145,234	51,336
Unemployment	3,000	0	3,000
<i>Total Employee Fringe Benefits</i>	<u>497,938</u>	<u>337,630</u>	<u>160,308</u>
<i>Total Expenditures</i>	<u>3,043,147</u>	<u>2,463,389</u>	<u>579,758</u>
<i>Excess of Revenues Under Expenditures</i>	(393,147)	(308,366)	84,781
<i>Fund Balance at Beginning of Year</i>	360,691	360,691	0
<i>Prior Year Encumbrances Appropriated</i>	<u>62,163</u>	<u>62,163</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$29,707</u>	<u>\$114,488</u>	<u>\$84,781</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Special Assessments	\$0	\$138,940	\$138,940
Expenditures			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	13,645	13,315	330
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,645)	125,625	139,270
<i>Fund Balance at Beginning of Year</i>	719,360	719,360	0
<i>Prior Year Encumbrances Appropriated</i>	330	330	0
<i>Fund Balance at End of Year</i>	<u>\$706,045</u>	<u>\$845,315</u>	<u>\$139,270</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$255,690	\$266,604	\$10,914
Fines and Forfeitures	540	566	26
Donations	5,130	5,417	287
Other	8,640	8,448	(192)
<i>Total Revenues</i>	<u>270,000</u>	<u>281,035</u>	<u>11,035</u>
Expenditures			
Current:			
Health:			
Animal Control:			
Personal Services	152,380	149,206	3,174
Materials and Supplies	19,698	19,688	10
Contractual Services	55,360	47,470	7,890
Capital Outlay	5,470	5,440	30
Other	8,935	7,516	1,419
<i>Total Health</i>	<u>241,843</u>	<u>229,320</u>	<u>12,523</u>
Employee Fringe Benefits:			
Animal Control:			
Fringe Benefits	29,780	29,421	359
PERS-County Share	20,450	18,556	1,894
<i>Total Employee Fringe Benefits</i>	<u>50,230</u>	<u>47,977</u>	<u>2,253</u>
<i>Total Expenditures</i>	<u>292,073</u>	<u>277,297</u>	<u>14,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,073)	3,738	25,811
<i>Fund Balance at Beginning of Year</i>	33,863	33,863	0
<i>Prior Year Encumbrances Appropriated</i>	14,263	14,263	0
<i>Fund Balance at End of Year</i>	<u>\$26,053</u>	<u>\$51,864</u>	<u>\$25,811</u>

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
DRETAC Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$225,000	\$225,290	\$290
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
DRETAC Treasurer:			
Personal Services	86,642	85,916	726
Materials and Supplies	4,715	3,102	1,613
Contractual Services	5,305	4,793	512
Capital Outlay	22,889	13,600	9,289
Other	4,111	3,812	299
DRETAC Prosecutor:			
Personal Services	61,073	50,191	10,882
Materials and Supplies	6,247	5,736	511
Contractual Services	31,913	22,638	9,275
Capital Outlay	8,000	5,308	2,692
Other	22,360	18,796	3,564
<i>Total General Government - Legislative and Executive</i>	<u>253,255</u>	<u>213,892</u>	<u>39,363</u>
Employee Fringe Benefits:			
DRETAC Treasurer:			
Fringe Benefits	1,944	1,678	266
PERS-County Share	11,717	11,223	494
DRETAC Prosecutor:			
Fringe Benefits	8,900	8,183	717
PERS-County Share	9,000	6,837	2,163
<i>Total Employee Fringe Benefits</i>	<u>31,561</u>	<u>27,921</u>	<u>3,640</u>
<i>Total Expenditures</i>	<u>284,816</u>	<u>241,813</u>	<u>43,003</u>
<i>Excess of Revenues Under Expenditures</i>	(59,816)	(16,523)	43,293
<i>Fund Balance at Beginning of Year</i>	223,891	223,891	0
<i>Prior Year Encumbrances Appropriated</i>	<u>17,575</u>	<u>17,575</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$181,650</u>	<u>\$224,943</u>	<u>\$43,293</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Enforcement Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$885,000	\$820,870	(\$64,130)
Charge for Services	25,183	20,113	(5,070)
Fines and Forfeitures	3,587	2,865	(722)
Intergovernmental	775,066	619,022	(156,044)
Other	81,397	65,009	(16,388)
<i>Total Revenues</i>	<u>1,770,233</u>	<u>1,527,879</u>	<u>(242,354)</u>
Expenditures			
Current:			
Public Safety:			
Drug Enforcement and Education:			
Personal Services	464,253	322,138	142,115
Materials and Supplies	25,840	15,880	9,960
Contractual Services	99,748	61,255	38,493
Capital Outlay	47,309	44,104	3,205
Other	126,489	76,480	50,009
<i>Total Public Safety</i>	<u>763,639</u>	<u>519,857</u>	<u>243,782</u>
Employee Fringe Benefits:			
Drug Enforcement and Education			
Fringe Benefits	77,470	44,581	32,889
PERS-County Share	81,835	49,212	32,623
Workers Comp	4,571	2,576	1,995
<i>Total Employee Fringe Benefits</i>	<u>163,876</u>	<u>96,369</u>	<u>67,507</u>
Intergovernmental	940,584	940,584	0
<i>Total Expenditures</i>	<u>1,868,099</u>	<u>1,556,810</u>	<u>311,289</u>
<i>Excess of Revenues Under Expenditures</i>	(97,866)	(28,931)	68,935
<i>Fund Balance at Beginning of Year</i>	166,111	166,111	0
<i>Prior Year Encumbrances Appropriated</i>	9,729	9,729	0
<i>Fund Balance at End of Year</i>	<u><u>\$77,974</u></u>	<u><u>\$146,909</u></u>	<u><u>\$68,935</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Job Training Partnership Act Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$173,683	\$119,821	(\$53,862)
Expenditures			
Current:			
Human Services:			
Employment and Training:			
Personal Services	125,356	95,517	29,839
Materials and Supplies	1,323	699	624
Contractual Services	9,147	3,840	5,307
Capital Outlay	5,275	4,025	1,250
<i>Total Human Services</i>	141,101	104,081	37,020
Employee Fringe Benefits:			
Employment and Training:			
Fringe Benefits	12,616	8,165	4,451
PERS-County Share	12,088	8,953	3,135
Workers Comp	1,025	666	359
<i>Total Employee Fringe Benefits</i>	25,729	17,784	7,945
<i>Total Expenditures</i>	166,830	121,865	44,965
<i>Excess of Revenues Over (Under) Expenditures</i>	6,853	(2,044)	(8,897)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(6,718)	(6,718)	0
<i>Prior Year Encumbrances Appropriated</i>	15	15	0
<i>Fund Balance (Deficit) at End of Year</i>	\$150	(\$8,747)	(\$8,897)

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$382,093	\$248,208	(\$133,885)
Other	0	25	25
<i>Total Revenues</i>	<u>382,093</u>	<u>248,233</u>	<u>(133,860)</u>
Expenditures			
Current:			
Human Services:			
Title III - B:			
Personal Services	120,973	118,863	2,110
Materials and Supplies	4,160	4,160	0
Contractual Services	82,038	80,737	1,301
Capital Outlay	11,870	11,770	100
Title III - C:			
Personal Services	101,702	100,607	1,095
Materials and Supplies	1,484	1,476	8
Contractual Services	13,348	13,316	32
Capital Outlay	2,795	2,795	0
Other	2,184	2,184	0
Medsave:			
Personal Services	4,320	1,253	3,067
Materials and Supplies	1,341	40	1,301
Contractual Services	2,678	425	2,253
Home Energy Assistance:			
Personal Services	4,289	2,897	1,392
Materials and Supplies	126	54	72
Alcohol Dependency Network:			
Personal Services	17,010	8,813	8,197
Materials and Supplies	400	323	77
Contractual Services	3,270	2,138	1,132
<i>Total Human Services</i>	<u>373,988</u>	<u>351,851</u>	<u>22,137</u>
Employee Fringe Benefits:			
Title III - B:			
Fringe Benefits	23,518	21,065	2,453
PERS-County Share	17,499	16,062	1,437
Title III - C:			
Fringe Benefits	9,887	9,551	336
PERS-County Share	14,051	12,811	1,240
Medsave:			
Fringe Benefits	2,648	28	2,620
PERS-County Share	\$586	\$170	\$416

(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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Heap:			
Fringe Benefits	\$105	\$68	\$37
PERS-County Share	582	393	189
Alcohol Dependency Network:			
Fringe Benefits	3,067	198	2,869
PERS-County Share	2,306	1,194	1,112
<i>Total Employee Fringe Benefits</i>	<u>74,249</u>	<u>61,540</u>	<u>12,709</u>
<i>Total Expenditures</i>	<u>448,237</u>	<u>413,391</u>	<u>34,846</u>
<i>Excess of Revenues Under Expenditures</i>	(66,144)	(165,158)	(99,014)
Other Financing Sources			
Operating Transfers - In	<u>85,588</u>	<u>85,588</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	19,444	(79,570)	(99,014)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(20,808)	(20,808)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>10,699</u>	<u>10,699</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$9,335</u></u>	<u><u>(\$89,679)</u></u>	<u><u>(\$99,014)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$5,037,268	\$4,993,200	(\$44,068)
Donations	4,218	4,181	(37)
Other	202,504	200,732	(1,772)
<i>Total Revenues</i>	<u>5,243,990</u>	<u>5,198,113</u>	<u>(45,877)</u>
Expenditures			
Current:			
Human Services:			
Public Assistance:			
Personal Services	1,566,122	1,566,122	0
Materials and Supplies	75,000	68,418	6,582
Contractual Services	536,255	488,734	47,521
Capital Outlay	276,523	250,683	25,840
Other	179,313	179,313	0
Social Services:			
Personal Services	1,025,000	1,024,410	590
Materials and Supplies	15,000	14,962	38
Contractual Services	692,565	687,585	4,980
Other	10,000	9,993	7
<i>Total Human Services</i>	<u>4,375,778</u>	<u>4,290,220</u>	<u>85,558</u>
Employee Fringe Benefits:			
Public Assistance:			
Fringe Benefits	283,400	281,832	1,568
PERS-County Share	215,850	207,813	8,037
Unemployment	8,000	0	8,000
Social Services:			
Fringe Benefits	163,942	159,108	4,834
PERS-County Share	139,000	138,790	210
<i>Total Employee Fringe Benefits</i>	<u>810,192</u>	<u>787,543</u>	<u>22,649</u>
<i>Total Expenditures</i>	<u>5,185,970</u>	<u>5,077,763</u>	<u>108,207</u>
<i>Excess of Revenues Over Expenditures</i>	<u>\$58,020</u>	<u>\$120,350</u>	<u>\$62,330</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Operating Transfers - In	\$325,010	\$325,010	\$0
Operating Transfers - Out	(220,000)	(206,307)	13,693
<i>Total Other Financing Sources (Uses)</i>	<u>105,010</u>	<u>118,703</u>	<u>13,693</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	163,030	239,053	76,023
<i>Fund Balance at Beginning of Year</i>	112,974	112,974	0
<i>Prior Year Encumbrances Appropriated</i>	<u>105,744</u>	<u>105,744</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$381,748</u></u>	<u><u>\$457,771</u></u>	<u><u>\$76,023</u></u>

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,005,000	\$1,254,485	\$249,485
Other	0	9,350	9,350
<i>Total Revenues</i>	<u>1,005,000</u>	<u>1,263,835</u>	<u>258,835</u>
Expenditures			
Current:			
General Government - Legislative and Executive:			
Auditor - Real Estate Assessment:			
Personal Services	457,308	429,301	28,007
Materials and Supplies	37,448	35,754	1,694
Contractual Services	288,060	256,130	31,930
Capital Outlay	84,885	74,999	9,886
Other	10,299	6,749	3,550
<i>Total General Government - Legislative and Executive</i>	<u>878,000</u>	<u>802,933</u>	<u>75,067</u>
Employee Fringe Benefits:			
Auditor - Real Estate Assessment:			
Fringe Benefits	100,400	84,164	16,236
PERS-County Share	60,000	57,633	2,367
Unemployment	5,500	4,511	989
<i>Total Employee Fringe Benefits</i>	<u>165,900</u>	<u>146,308</u>	<u>19,592</u>
<i>Total Expenditures</i>	<u>1,043,900</u>	<u>949,241</u>	<u>94,659</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(38,900)	314,594	353,494
<i>Fund Balance at Beginning of Year</i>	1,007,248	1,007,248	0
<i>Prior Year Encumbrances Appropriated</i>	<u>45,192</u>	<u>45,192</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,013,540</u></u>	<u><u>\$1,367,034</u></u>	<u><u>\$353,494</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$5,262	\$6,229	\$967
Other	54,738	64,770	10,032
<i>Total Revenues</i>	<u>60,000</u>	<u>70,999</u>	<u>10,999</u>
Expenditures			
Current:			
Economic Development and Assistance:			
Revolving Loan:			
Other	195,750	155,329	40,421
<i>Excess of Revenues Under Expenditures</i>	(135,750)	(84,330)	51,420
<i>Fund Balance at Beginning of Year</i>	195,400	195,400	0
<i>Prior Year Encumbrances Appropriated</i>	<u>750</u>	<u>750</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$60,400</u></u>	<u><u>\$111,820</u></u>	<u><u>\$51,420</u></u>

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$601,678	\$634,193	\$32,515
Donations	3,543	3,543	0
Other	48,431	48,431	0
<i>Total Revenues</i>	<u>653,652</u>	<u>686,167</u>	<u>32,515</u>
Expenditures			
Current:			
Human Services:			
Shelter Care and Youth Services:			
Personal Services	281,939	184,692	97,247
Materials and Supplies	11,200	10,965	235
Contractual Services	688,959	231,996	456,963
Capital Outlay	25,654	23,260	2,394
Other	2,900	2,227	673
<i>Total Human Services</i>	<u>1,010,652</u>	<u>453,140</u>	<u>557,512</u>
Employee Fringe Benefits:			
Shelter Care and Youth Service:			
Fringe Benefits	59,515	35,116	24,399
PERS-County Share	38,199	25,021	13,178
<i>Total Employee Fringe Benefits</i>	<u>97,714</u>	<u>60,137</u>	<u>37,577</u>
<i>Total Expenditures</i>	<u>1,108,366</u>	<u>513,277</u>	<u>595,089</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(454,714)	172,890	627,604
<i>Fund Balance at Beginning of Year</i>	628,102	628,102	0
<i>Prior Year Encumbrances Appropriated</i>	<u>30,227</u>	<u>30,227</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$203,615</u></u>	<u><u>\$831,219</u></u>	<u><u>\$627,604</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Safety Awareness Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$344,575	\$227,356	(\$117,219)
Other	0	25	25
<i>Total Revenues</i>	<u>344,575</u>	<u>227,381</u>	<u>(117,194)</u>
Expenditures			
Current:			
Public Safety:			
Community Safety Awareness Program:			
Personal Services	147,185	105,559	41,626
Materials and Supplies	8,327	1,175	7,152
Contractual Services	44,915	17,734	27,181
Capital Outlay	15,809	9,843	5,966
Other	125,250	60,239	65,011
<i>Total Public Safety</i>	<u>341,486</u>	<u>194,550</u>	<u>146,936</u>
Employee Fringe Benefits:			
Victim Assistance Program:			
Fringe Benefits	34,987	20,694	14,293
PERS-County Share	19,944	14,303	5,641
<i>Total Employee Fringe Benefits</i>	<u>54,931</u>	<u>34,997</u>	<u>19,934</u>
<i>Total Expenditures</i>	<u>396,417</u>	<u>229,547</u>	<u>166,870</u>
<i>Excess of Revenues Under Expenditures</i>	(51,842)	(2,166)	49,676
<i>Fund Balance at Beginning of Year</i>	29,265	29,265	0
<i>Prior Year Encumbrances Appropriated</i>	<u>22,097</u>	<u>22,097</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$480)</u></u>	<u><u>\$49,196</u></u>	<u><u>\$49,676</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$259,700	\$268,007	\$8,307
Intergovernmental	0	8,710	8,710
<i>Total Revenues</i>	<u>259,700</u>	<u>276,717</u>	<u>17,017</u>
Expenditures			
Current:			
General Government - Legislative and Executive:			
Recorder's Computer:			
Capital Outlay	157,984	157,936	48
Other	24,819	24,442	377
<i>Total General Government - Legislative and Executive</i>	<u>182,803</u>	<u>182,378</u>	<u>425</u>
General Government - Judicial:			
Clerk of Courts Computer:			
Contractual Services	55,256	49,372	5,884
Other	31,505	31,299	206
Juvenile Court Computer:			
Other	40,446	12,380	28,066
Probate Court Computer:			
Capital Outlay	7,263	3,193	4,070
Other	28,000	6,705	21,295
<i>Total General Government - Judicial</i>	<u>162,470</u>	<u>102,949</u>	<u>59,521</u>
<i>Total Expenditures</i>	<u>345,273</u>	<u>285,327</u>	<u>59,946</u>
<i>Excess of Revenues Under Expenditures</i>	(85,573)	(8,610)	76,963
<i>Fund Balance at Beginning of Year</i>	187,937	187,937	0
<i>Prior Year Encumbrances Appropriated</i>	<u>35,273</u>	<u>35,273</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$137,637</u>	<u>\$214,600</u>	<u>\$76,963</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cops Program Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$99,259	\$53,657	(\$45,602)
Expenditures			
Current:			
Public Safety:			
Cops Program:			
Personal Services	28,000	26,088	1,912
Capital Outlay	71,259	14,712	56,547
<i>Total Expenditures</i>	99,259	40,800	58,459
<i>Excess of Revenues Under Expenditures</i>	0	12,857	12,857
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$12,857	\$12,857

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$69,000	\$69,000	\$0
Expenditures			
Current:			
Public Safety:			
Courthouse Security:			
Other	69,000	69,000	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Human Services:			
Crippled Children Program:			
Grants in Aid	251,807	151,208	100,599
<i>Excess of Revenues Under Expenditures</i>	(251,807)	(151,208)	100,599
Other Financing Sources			
Operating Transfers - In	251,810	153,208	(98,602)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	3	2,000	1,997
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$3	\$2,000	\$1,997

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Communications Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Emergency Communications:			
Contractual Services	160,000	155,914	4,086
Other	5,000	3,132	1,868
<i>Total Expenditures</i>	<u>165,000</u>	<u>159,046</u>	<u>5,954</u>
<i>Excess of Revenues Under Expenditures</i>	(165,000)	(159,046)	5,954
Other Financing Sources			
Operating Transfers - In	<u>125,000</u>	<u>400,000</u>	<u>275,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(40,000)	240,954	280,954
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>(\$40,000)</u>	<u>\$240,954</u>	<u>\$280,954</u>

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway Safety Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$16,865	\$16,865	\$0
Expenditures			
Current:			
Public Safety:			
Highway Safety:			
Personal Services			
Materials and Supplies	16,865	16,865	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>			
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$15,505	\$15,222	(\$283)
Expenditures			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	23,923	13,228	10,695
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,418)	1,994	10,412
<i>Fund Balance at Beginning of Year</i>	9,333	9,333	0
<i>Fund Balance at End of Year</i>	\$915	\$11,327	\$10,412

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Mental Health Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$91,001	\$91,001	\$0
Expenditures			
Current:			
Human Services:			
Jail Mental Health:			
Contractual Services	133,718	133,718	0
<i>Excess of Revenues Under Expenditures</i>	(42,717)	(42,717)	0
Other Financing Sources			
Operating Transfers - In	30,334	30,334	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(12,383)	(12,383)	0
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	12,383	12,383	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage Licenses Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$40,000	\$40,117	\$117
Expenditures			
Current:			
Human Services:			
Womens Shelter:			
Contractual Services	57,629	39,527	18,102
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,629)	590	18,219
<i>Fund Balance at Beginning of Year</i>	17,629	17,629	0
<i>Fund Balance at End of Year</i>	\$0	\$18,219	\$18,219

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
NOACA Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	<u>\$7,000</u>	<u>\$674</u>	<u>(\$6,326)</u>
Expenditures			
Current:			
Economic Development and Assistance:			
NOACA:			
Materials and Supplies	100	0	100
Contractual Services	<u>4,741</u>	<u>239</u>	<u>4,502</u>
<i>Total Expenditures</i>	<u>4,841</u>	<u>239</u>	<u>4,602</u>
<i>Excess of Revenues Over Expenditures</i>	2,159	435	(1,724)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(3,251)	(3,251)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,741</u>	<u>2,741</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1,649</u>	<u>(\$75)</u>	<u>(\$1,724)</u>

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
OCJS Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$47,319	\$43,098	(\$4,221)
Expenditures			
Current:			
Public Safety:			
Sheriff:			
Personal Services	10,000	5,108	4,892
Contractual Services	37,319	37,319	0
<i>Total Expenditures</i>	47,319	42,427	4,892
<i>Excess of Revenues Over Expenditures</i>	0	671	671
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$671	\$671

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV - D Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$280,075	\$280,075	\$0
Other	18	18	0
<i>Total Revenues</i>	<u>280,093</u>	<u>280,093</u>	<u>0</u>
Expenditures			
Current:			
Human Services:			
Title IV - D:			
Personal Services	352,353	310,933	41,420
Materials and Supplies	7,457	6,270	1,187
Contractual Services	39,162	30,315	8,847
Capital Outlay	3,930	1,300	2,630
Other	500	98	402
<i>Total Human Services</i>	<u>403,402</u>	<u>348,916</u>	<u>54,486</u>
Employee Fringe Benefits:			
Title IV - D:			
Fringe Benefits	69,993	58,924	11,069
PERS-County Share	47,744	41,827	5,917
<i>Total Employee Fringe Benefits</i>	<u>117,737</u>	<u>100,751</u>	<u>16,986</u>
<i>Total Expenditures</i>	<u>521,139</u>	<u>449,667</u>	<u>71,472</u>
<i>Excess of Revenues Under Expenditures</i>	(241,046)	(169,574)	71,472
Other Financing Sources			
Operating Transfers - In	325,410	107,693	(217,717)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	84,364	(61,881)	(146,245)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(45,428)	(45,428)	0
<i>Prior Year Encumbrances Appropriated</i>	3,103	3,103	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$42,039</u>	<u>(\$104,206)</u>	<u>(\$146,245)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Program Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$325,764	\$281,848	(\$43,916)
Intergovernmental	529,076	462,624	(66,452)
Other	54,860	64,150	9,290
<i>Total Revenues</i>	<u>909,700</u>	<u>808,622</u>	<u>(101,078)</u>
Expenditures			
Current:			
Human Services:			
Transportation Program:			
Personal Services	415,407	413,002	2,405
Materials and Supplies	6,194	5,667	527
Contractual Services	186,514	173,371	13,143
Capital Outlay	143,727	137,218	6,509
Other	6,298	6,244	54
<i>Total Human Services</i>	<u>758,140</u>	<u>735,502</u>	<u>22,638</u>
Employee Fringe Benefits:			
Transportation Program:			
Fringe Benefits	37,926	36,645	1,281
PERS-County Share	56,991	55,942	1,049
<i>Total Employee Fringe Benefits</i>	<u>94,917</u>	<u>92,587</u>	<u>2,330</u>
<i>Total Expenditures</i>	<u>853,057</u>	<u>828,089</u>	<u>24,968</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>56,643</u>	<u>(19,467)</u>	<u>(76,110)</u>
Other Financing Sources (Uses)			
Operating Transfers - In	26,300	26,300	0
Operating Transfers - Out	(138)	0	138
<i>Total Other Financing Sources (Uses)</i>	<u>26,162</u>	<u>26,300</u>	<u>138</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	82,805	6,833	(75,972)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(67,042)	(67,042)	0
<i>Prior Year Encumbrances Appropriated</i>	681	681	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$16,444</u>	<u>(\$59,528)</u>	<u>(\$75,972)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$210,433	\$98,209	(\$112,224)
Donations	200	218	18
Other	700	237	(463)
<i>Total Revenues</i>	<u>211,333</u>	<u>98,664</u>	<u>(112,669)</u>
Expenditures			
Current:			
Human Services:			
Victim Assistance Program:			
Personal Services	121,111	70,899	50,212
Materials and Supplies	5,322	3,412	1,910
Contractual Services	27,303	17,447	9,856
Capital Outlay	9,397	5,500	3,897
Other	11,244	10,339	905
<i>Total Human Services</i>	<u>174,377</u>	<u>107,597</u>	<u>66,780</u>
Employee Fringe Benefits:			
Victim Assistance Program:			
Fringe Benefits	25,659	13,725	11,934
PERS-County Share	16,414	9,606	6,808
<i>Total Employee Fringe Benefits</i>	<u>42,073</u>	<u>23,331</u>	<u>18,742</u>
<i>Total Expenditures</i>	<u>216,450</u>	<u>130,928</u>	<u>85,522</u>
<i>Excess of Revenues Under Expenditures</i>	(5,117)	(32,264)	(27,147)
<i>Fund Balance at Beginning of Year</i>	4,094	4,094	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,233</u>	<u>1,233</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$210</u>	<u>(\$26,937)</u>	<u>(\$27,147)</u>

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$6,685,612	\$6,797,122	\$111,510
Charges for Services	3,739,825	3,856,657	116,832
Fines and Forfeitures	85,379	90,961	5,582
Intergovernmental	24,810,477	24,558,143	(252,334)
Special Assessments	0	138,940	138,940
Interest	193,951	209,497	15,546
Donations	23,437	19,768	(3,669)
Other	923,816	980,708	56,892
<i>Total Revenues</i>	<u>36,462,497</u>	<u>36,651,796</u>	<u>189,299</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
DRETAC Fund	253,255	213,892	39,363
Real Estate Assessment Fund	878,000	802,933	75,067
Computer Fund	182,803	182,378	425
<i>Total General Government- Legislative and Executive</i>	<u>1,314,058</u>	<u>1,199,203</u>	<u>114,855</u>
General Government - Judicial:			
Child Support Enforcement Fund	2,545,209	2,125,759	419,450
Computer Fund	162,470	102,949	59,521
Indigent Guardianship Fund	23,923	13,228	10,695
<i>Total General Government - Judicial</i>	<u>2,731,602</u>	<u>2,241,936</u>	<u>489,666</u>
Public Safety:			
Drug Enforcement Fund	763,639	519,857	243,782
Community Safety Awareness Fund	341,486	194,550	146,936
Cops Program	99,259	40,800	58,459
Courthouse Security	69,000	69,000	0
Emergency Communications	165,000	159,046	5,954
Highway Safety	16,865	16,865	0
OCJS	47,319	42,427	4,892
<i>Total Public Safety</i>	<u>1,502,568</u>	<u>1,042,545</u>	<u>460,023</u>
Public Works:			
Auto and Gas Tax Fund	7,711,360	6,207,052	1,504,308
Ditch Maintenance Fund	13,645	13,315	330
<i>Total Public Works</i>	<u>\$7,725,005</u>	<u>\$6,220,367</u>	<u>\$1,504,638</u>

(continued)

Medina County, Ohio

Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Health:			
Acheivement Center Fund	\$10,675,998	\$9,372,482	\$1,303,516
ADAMH Board Fund	4,164,984	3,924,623	240,361
Dog and Kennel Fund	241,843	229,320	12,523
<i>Total Health</i>	<u>15,082,825</u>	<u>13,526,425</u>	<u>1,556,400</u>
Human Services:			
Children's Services Fund	2,376,493	1,958,109	418,384
Job Training Partnership Act Fund	141,101	104,081	37,020
Office for Older Adults Fund	373,988	351,851	22,137
Public Assistance Fund	4,375,778	4,290,220	85,558
Shelter Care and Youth Services Fund	1,010,652	453,140	557,512
Crippled Children Fund	251,807	151,208	100,599
Jail Mental Health Fund	133,718	133,718	0
Marriage Licenses Fund	57,629	39,527	18,102
Title IV-D Fund	403,402	348,916	54,486
Transportation Program Fund	758,140	735,502	22,638
Victim Assistance Fund	174,377	107,597	66,780
<i>Total Human Services</i>	<u>10,057,085</u>	<u>8,673,869</u>	<u>1,383,216</u>
Economic Development and Assistance:			
Community Development Block Grant Fund	268,316	255,973	12,343
Revolving Loan Program Fund	195,750	155,329	40,421
NOACA Fund	4,841	239	4,602
<i>Total Economic Development and Assistance</i>	<u>468,907</u>	<u>411,541</u>	<u>57,366</u>
Employee Fringe Benefits:			
Acheivement Center Fund	2,444,826	2,109,692	335,134
ADAMH Board Fund	75,227	74,001	1,226
Auto and Gas Tax Fund	805,500	641,313	164,187
Community Development Block Grant Fund	1,330	1,198	132
Child Support Enforcement Fund	497,938	337,630	160,308
Dog and Kennel Fund	50,230	47,977	2,253
DRETAC Fund	31,561	27,921	3,640
Drug Enforcement Fund	163,876	96,369	67,507
Job Training Partnership Act Fund	25,729	17,784	7,945
Office for Older Adults Fund	74,249	61,540	12,709
Public Assistancce Fund	810,192	787,543	22,649
Real Estate Assessment Fund	165,900	146,308	19,592
Shelter Care and Youth Services Fund	\$97,714	\$60,137	\$37,577

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Safety Awareness Fund	\$54,931	\$34,997	\$19,934
Title IV-D Fund	117,737	100,751	16,986
Transportation Program Fund	94,917	92,587	2,330
Victim Assistance Fund	42,073	23,331	18,742
<i>Total Employee Fringe Benefits</i>	<u>5,553,930</u>	<u>4,661,079</u>	<u>892,851</u>
Intergovernmental	<u>2,138,584</u>	<u>2,033,097</u>	<u>105,487</u>
<i>Total Expenditures</i>	<u>46,574,564</u>	<u>40,010,062</u>	<u>6,564,502</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,112,067)</u>	<u>(3,358,266)</u>	<u>6,753,801</u>
Other Financing Sources (Uses)			
Operating Transfers - In	1,708,761	1,667,442	(41,319)
Operating Transfers - Out	(958,138)	(683,722)	274,416
<i>Total Other Financing Sources (Uses)</i>	<u>750,623</u>	<u>983,720</u>	<u>233,097</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(9,361,444)</u>	<u>(2,374,546)</u>	<u>6,986,898</u>
<i>Fund Balances at Beginning of Year</i>	14,268,920	14,268,920	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,152,363</u>	<u>2,152,363</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$7,059,839</u></u>	<u><u>\$14,046,737</u></u>	<u><u>\$6,986,898</u></u>

Debt Service Funds

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
All Debt Service Funds
December 31, 1999

	General Obligation	Special Assessment	Totals
Assets			
Equity in Pooled			
Cash and Cash Equivalents	\$1,151,322	\$99,771	\$1,251,093
Cash and Cash Equivalents with			
Fiscal Agents	0	676	676
Investments in Segregated Accounts	7,000	0	7,000
Receivables:			
Taxes			
(Due from Agency Funds)	787,745	0	787,745
Special Assessments			
(Due from Agency Funds)	0	5,214,223	5,214,223
<i>Total Assets</i>	<u>\$1,946,067</u>	<u>\$5,314,670</u>	<u>\$7,260,737</u>
Liabilities			
Deferred Revenuc	\$787,745	\$5,214,223	\$6,001,968
Matured Interest Payable	0	676	676
<i>Total Liabilities</i>	787,745	5,214,899	6,002,644
Fund Equity			
Fund Balance:			
Unreserved, Undesignated	1,158,322	99,771	1,258,093
<i>Total Liabilities and Fund Equity</i>	<u>\$1,946,067</u>	<u>\$5,314,670</u>	<u>\$7,260,737</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 1999

	<u>General Obligation</u>	<u>Special Assessment</u>	<u>Totals</u>
Revenues			
Property and Other Taxes	\$355,444	\$0	\$355,444
Intergovernmental	105,812	0	105,812
Special Assessments	0	859,724	859,724
Interest	9,781	353,332	363,113
Other	1,454	0	1,454
<i>Total Revenues</i>	<u>472,491</u>	<u>1,213,056</u>	<u>1,685,547</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	3,376	0	3,376
Debt Service:			
Principal Retirement	1,202,500	659,608	1,862,108
Interest and Fiscal Charges	964,221	467,017	1,431,238
<i>Total Expenditures</i>	<u>2,170,097</u>	<u>1,126,625</u>	<u>3,296,722</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,697,606)	86,431	(1,611,175)
Other Financing Sources			
Operating Transfers - In	2,585,901	0	2,585,901
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	888,295	86,431	974,726
<i>Fund Balances at Beginning of Year</i>	<u>270,027</u>	<u>13,340</u>	<u>283,367</u>
<i>Fund Balances at End of Year</i>	<u>\$1,158,322</u>	<u>\$99,771</u>	<u>\$1,258,093</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$860,818	\$1,701,111	\$840,293
Intergovernmental	105,782	105,812	30
Interest	10,000	9,781	(219)
Other	1,500	1,454	(46)
<i>Total Revenues</i>	<u>978,100</u>	<u>1,818,158</u>	<u>840,058</u>
Expenditures			
Current:			
General Government - Legislative and Executive	25,000	3,376	21,624
Debt Service:			
Principal Retirement	3,647,500	3,647,500	0
Interest and Fiscal Charges	1,059,988	1,059,888	100
<i>Total Expenditures</i>	<u>4,732,488</u>	<u>4,710,764</u>	<u>21,724</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,754,388)</u>	<u>(2,892,606)</u>	<u>861,782</u>
Other Financing Sources			
Proceeds of Notes	898,787	1,195,000	296,213
Operating Transfers - In	2,585,901	2,585,901	0
<i>Total Other Financing Sources</i>	<u>3,484,688</u>	<u>3,780,901</u>	<u>296,213</u>
<i>Excess of Revenues and Other Financing Sources Over (Under)Expenditures</i>	<u>(269,700)</u>	<u>888,295</u>	<u>1,157,995</u>
<i>Fund Balance at Beginning of Year</i>	<u>270,027</u>	<u>270,027</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$327</u>	<u>\$1,158,322</u>	<u>\$1,157,995</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Special Assessments	\$779,370	\$859,724	\$80,354
Interest	353,332	353,332	0
<i>Total Revenues</i>	<u>1,132,702</u>	<u>1,213,056</u>	<u>80,354</u>
Expenditures			
Debt Service:			
Principal Retirement	662,643	659,608	3,035
Interest and Fiscal Charges	470,059	467,017	3,042
<i>Total Expenditures</i>	<u>1,132,702</u>	<u>1,126,625</u>	<u>6,077</u>
<i>Excess of Revenues Over Expenditures</i>	0	86,431	86,431
<i>Fund Balance at Beginning of Year</i>	<u>13,340</u>	<u>13,340</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$13,340</u></u>	<u><u>\$99,771</u></u>	<u><u>\$86,431</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Debt Service Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$654,169	\$950,517	\$296,348
Interest	34,054	209,546	175,492
Tap-In Fees	3,519,157	5,113,385	1,594,228
Special Assessments	72,858	103,262	30,404
Other	198,029	287,738	89,709
<i>Total Revenues</i>	<u>4,478,267</u>	<u>6,664,448</u>	<u>2,186,181</u>
Expenditures			
Current:			
General Government - Legislative and Executive	642,595	65,032	577,563
Debt Service:			
Principal Retirement	3,221,572	2,943,072	278,500
Interest and Fiscal Charges	2,951,478	2,676,307	275,171
<i>Total Expenditures</i>	<u>6,815,645</u>	<u>5,684,411</u>	<u>1,131,234</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,337,378)</u>	<u>980,037</u>	<u>3,317,415</u>
Other Financing Sources (Uses)			
Operating Transfers - In	1,531,906	1,531,906	0
Operating Transfers - Out	(987,063)	(727,701)	259,362
<i>Total Other Financing Sources (Uses)</i>	<u>544,843</u>	<u>804,205</u>	<u>259,362</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,792,535)</u>	<u>1,784,242</u>	<u>3,576,777</u>
<i>Fund Balance at Beginning of Year</i>	8,090,518	8,090,518	0
<i>Prior Year Encumbrances Appropriated</i>	<u>42,595</u>	<u>42,595</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,340,578</u></u>	<u><u>\$9,917,355</u></u>	<u><u>\$3,576,777</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Debt Service Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$860,818	\$1,701,111	\$840,293
Charges for Services	654,169	950,517	296,348
Intergovernmental	105,782	105,812	30
Special Assessments	852,228	962,986	110,758
Tap-In Fees	3,519,157	5,113,385	1,594,228
Interest	397,386	572,659	175,273
Other	199,529	289,192	89,663
<i>Total Revenues</i>	<u>6,589,069</u>	<u>9,695,662</u>	<u>3,106,593</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive:			
General Obligation Fund	25,000	3,376	21,624
Enterprise Debt Service Fund	642,595	65,032	577,563
<i>Total General Government- Legislative and Executive</i>	<u>667,595</u>	<u>68,408</u>	<u>599,187</u>
Debt Service:			
Principal Retirement:			
General Obligation Fund	3,647,500	3,647,500	0
Special Assessment Fund	662,643	659,608	3,035
Enterprise Debt Service Fund	3,221,572	2,943,072	278,500
<i>Total Principal Retirement</i>	<u>7,531,715</u>	<u>7,250,180</u>	<u>281,535</u>
Interest and Fiscal Charges:			
General Obligation Fund	1,059,988	1,059,888	100
Special Assessment Fund	470,059	467,017	3,042
Enterprise Debt Service Fund	2,951,478	2,676,307	275,171
<i>Total Interest and Fiscal Charges</i>	<u>4,481,525</u>	<u>4,203,212</u>	<u>278,313</u>
<i>Total Expenditures</i>	<u>\$12,680,835</u>	<u>\$11,521,800</u>	<u>\$1,159,035</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Debt Service Funds (continued)
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Under Expenditures</i>	(\$6,091,766)	(\$1,826,138)	\$4,265,628
Other Financing Sources (Uses)			
Proceeds of Notes	898,787	1,195,000	296,213
Operating Transfers - In	4,117,807	4,117,807	0
Operating Transfers - Out	(987,063)	(727,701)	259,362
<i>Total Other Financing Sources (Uses)</i>	4,029,531	4,585,106	555,575
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(2,062,235)	2,758,968	4,821,203
<i>Fund Balance at Beginning of Year</i>	8,373,885	8,373,885	0
<i>Prior Year Encumbrances Appropriated</i>	42,595	42,595	0
<i>Fund Balance at End of Year</i>	\$6,354,245	\$11,175,448	\$4,821,203

Capital Projects Funds

The 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 - To account for the financing and construction of a new school and workshop for the mentally retarded and developmentally disabled.

BWS Renovation (Battered Women's Shelter) - To account for the renovation of the building that houses the battered women's shelter.

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

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

DHS Building Construction (Department of Human Services) - To account for the financing and constructions of the new Department of Human Services Building.

Jail Construction - To account for the financing and construction of a new County adult jail facility.

Juvenile Detention Construction - To account for the financing and construction of a new County juvenile detention facility.

State Issue 2 - To account for capital grants received from the Ohio Public Works Commission for improvement projects undertaken by the County Highway Engineering department. State Issue 2 monies received for sewer and water fund projects are accounted for within the Sewer and Water Enterprise Funds.

Medina County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	Achievement Center Construction	BWS Renovation Fund	Community Center Parking
Assets			
Equity in Pooled			
Cash and Cash Equivalents	\$850,152	\$0	\$3,472
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accrued Interest Receivable	0	0	0
<i>Total Assets</i>	<u>\$850,152</u>	<u>\$0</u>	<u>\$3,472</u>
Liabilities			
Accounts Payable	\$0	\$6,257	\$0
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Interfund Payable	0	23,743	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>30,000</u>	<u>0</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	30,119	0	0
Unreserved, Undesignated (Deficit)	820,033	(30,000)	3,472
<i>Total Fund Equity (Deficit)</i>	<u>850,152</u>	<u>(30,000)</u>	<u>3,472</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$850,152</u>	<u>\$0</u>	<u>\$3,472</u>

<u>County Capital Improvements</u>	<u>DHS Building Construction</u>	<u>Juvenile Detention Construction</u>	<u>Totals</u>
\$623,266	\$1,245,531	\$0	\$2,722,421
0	0	55,921	55,921
2,016	10,039	1,466	13,521
<u>\$625,282</u>	<u>\$1,255,570</u>	<u>\$57,387</u>	<u>\$2,791,863</u>
\$150,187	\$64,096	\$268	\$220,808
52,423	636,044	1,255	689,722
0	0	55,921	55,921
0	0	181,815	205,558
0	0	19,444	19,444
0	0	1,000,000	1,000,000
<u>202,610</u>	<u>700,140</u>	<u>1,258,703</u>	<u>2,191,453</u>
30,409	0	4,369	64,897
392,263	555,430	(1,205,685)	535,513
<u>422,672</u>	<u>555,430</u>	<u>(1,201,316)</u>	<u>600,410</u>
<u>\$625,282</u>	<u>\$1,255,570</u>	<u>\$57,387</u>	<u>\$2,791,863</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999

	Achievement Center Construction	BWS Renovation Fund	Community Center Parking
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Intergovernmental	0	30,000	0
Interest	0	0	0
Other	0	0	11,575
<i>Total Revenues</i>	<u>0</u>	<u>30,000</u>	<u>11,575</u>
Expenditures			
Capital Outlay	74,881	60,000	48,749
Debt Service:			
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>74,881</u>	<u>60,000</u>	<u>48,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(74,881)</u>	<u>(30,000)</u>	<u>(37,174)</u>
Other Financing Sources			
Proceeds of Bonds	0	0	0
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(74,881)</u>	<u>(30,000)</u>	<u>(37,174)</u>
<i>Fund Balances (Deficit) at Beginning of Year</i>	925,033	0	40,646
<i>Residual Equity Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$850,152</u></u>	<u><u>(\$30,000)</u></u>	<u><u>\$3,472</u></u>

<u>County Capital Improvements</u>	<u>DHS Building Construction</u>	<u>Jail Construction</u>	<u>Juvenile Detention Construction</u>	<u>State Issue 2</u>	<u>Totals</u>
\$0	\$0	\$0	\$1,078,000	\$0	\$1,078,000
0	0	0	389,717	601,350	1,021,067
4,079	103,762	0	6,983	0	114,824
63,095	0	0	1,050	0	75,720
<u>67,174</u>	<u>103,762</u>	<u>0</u>	<u>1,475,750</u>	<u>601,350</u>	<u>2,289,611</u>
1,388,369	2,660,509	0	1,414,934	601,350	6,248,792
0	0	0	54,323	0	54,323
<u>1,388,369</u>	<u>2,660,509</u>	<u>0</u>	<u>1,469,257</u>	<u>601,350</u>	<u>6,303,115</u>
<u>(1,321,195)</u>	<u>(2,556,747)</u>	<u>0</u>	<u>6,493</u>	<u>0</u>	<u>(4,013,504)</u>
500,000	3,000,000	0	0	0	3,500,000
1,176,500	105,871	0	1,000,000	0	2,282,371
(319,399)	0	0	0	0	(319,399)
<u>1,357,101</u>	<u>3,105,871</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>5,462,972</u>
35,906	549,124	0	1,006,493	0	1,449,468
386,766	6,306	4,305	(2,207,809)	0	(844,753)
0	0	(4,305)	0	0	(4,305)
<u>\$422,672</u>	<u>\$555,430</u>	<u>\$0</u>	<u>(\$1,201,316)</u>	<u>\$0</u>	<u>\$600,410</u>

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Construction Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Capital Outlay:			
Achievement Center Construction:			
Materials and Supplies	276,839	105,000	171,839
Other	100,000	0	100,000
<i>Total Capital Outlay</i>	376,839	105,000	271,839
<i>Excess of Revenues Under Expenditures</i>	(376,839)	(105,000)	271,839
<i>Fund Balance at Beginning of Year</i>	923,394	923,394	0
<i>Prior Year Encumbrances Appropriated</i>	1,639	1,639	0
<i>Fund Balance at End of Year</i>	\$548,194	\$820,033	\$271,839

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
BWS Renovation Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$60,000	\$30,000	(\$30,000)
Expenditures			
Capital Outlay:			
BWS Renovation:			
Capital Outlay	60,000	60,000	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(30,000)	(30,000)
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>(\$30,000)</u>	<u>(\$30,000)</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$12,000	\$11,875	(\$125)
Expenditures			
Capital Outlay:			
Community Center Parking	49,515	48,749	766
<i>Excess of Revenues Under Expenditures</i>	(37,515)	(36,874)	641
<i>Fund Balance at Beginning of Year</i>	39,580	39,580	0
<i>Prior Year Encumbrances Appropriated</i>	766	766	0
<i>Fund Balance at End of Year</i>	<u>\$2,831</u>	<u>\$3,472</u>	<u>\$641</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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$25,000	\$7,850	(\$17,150)
Other	78,168	63,803	(14,365)
<i>Total Revenues</i>	<u>103,168</u>	<u>71,653</u>	<u>(31,515)</u>
Expenditures			
Capital Outlay:			
County Building Improvements	640,000	577,132	62,868
County Capital Improvements	909,133	822,030	87,103
County Development Plan	12,196	4,798	7,398
<i>Total Expenditures</i>	<u>1,561,329</u>	<u>1,403,960</u>	<u>157,369</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,458,161)</u>	<u>(1,332,307)</u>	<u>125,854</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	500,000	500,000	0
Operating Transfers - In	1,176,500	1,176,500	0
Operating Transfers - Out	(319,399)	(319,399)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,357,101</u>	<u>1,357,101</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(101,060)</u>	<u>24,794</u>	<u>125,854</u>
<i>Fund Balance at Beginning of Year</i>	380,975	380,975	0
<i>Prior Year Encumbrances Appropriated</i>	<u>21,133</u>	<u>21,133</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$301,048</u></u>	<u><u>\$426,902</u></u>	<u><u>\$125,854</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DHS Building Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$144,129	\$93,723	(\$50,406)
Expenditures			
Capital Outlay:			
DHS Building Construction:			
Capital Outlay	8,500	8,344	156
Contractual Services	3,028,305	2,974,630	53,675
Other	25,000	19,818	5,182
<i>Total Expenditures</i>	3,061,805	3,002,792	59,013
<i>Excess of Revenues Under Expenditures</i>	(2,917,676)	(2,909,069)	8,607
Other Financing Sources			
Proceeds of Bonds	3,000,000	3,000,000	0
Operating Transfers - In	105,871	105,871	0
<i>Total Other Financing Sources</i>	3,105,871	3,105,871	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	188,195	196,802	8,607
<i>Fund Balance at Beginning of Year</i>	6,306	6,306	0
<i>Fund Balance at End of Year</i>	\$194,501	\$203,108	\$8,607

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	4,305	4,305	0
<i>Residual Equity Transfers</i>	(4,305)	(4,305)	0
<i>Fund Balance at End of Year</i>	<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
Juvenile Detention Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$910,000	\$389,717	(\$520,283)
Interest	10,000	8,351	(1,649)
Other	5,000	1,050	(3,950)
<i>Total Revenues</i>	<u>925,000</u>	<u>399,118</u>	<u>(525,882)</u>
Expenditures			
Capital Outlay:			
Juvenile Detention Construction:			
Personal Services	1,020	0	1,020
Materials and Supplies	34,500	33,906	594
Contractual Services	1,624,667	1,599,728	24,939
Capital Outlay	188,200	188,139	61
Other	50,553	48,851	1,702
<i>Total Expenditures</i>	<u>1,898,940</u>	<u>1,870,624</u>	<u>28,316</u>
<i>Excess of Revenues Under Expenditures</i>	(973,940)	(1,471,506)	(497,566)
Other Financing Sources			
Operating Transfers - In	1,000,000	1,000,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	26,060	(471,506)	(497,566)
<i>Fund Balance (Deficit) at Beginning of Year</i>	(234,634)	(234,634)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>510,570</u>	<u>510,570</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$301,996</u>	<u>(\$195,570)</u>	<u>(\$497,566)</u>

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue 2 Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$601,350	\$601,350	\$0
Expenditures	601,350	601,350	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,571,350	\$1,021,067	(\$550,283)
Interest	179,129	109,924	(69,205)
Other	95,168	76,728	(18,440)
<i>Total Revenues</i>	<u>1,845,647</u>	<u>1,207,719</u>	<u>(637,928)</u>
Expenditures			
Capital Outlay:			
Achievement Center Construction Fund	376,839	105,000	271,839
BWS Renovation Fund	60,000	60,000	0
Community Center Parking Fund	49,515	48,749	766
County Capital Improvements Fund	1,561,329	1,403,960	157,369
DHS Building Construction Fund	3,061,805	3,002,792	59,013
Juvenile Detention Construction Fund	1,898,940	1,870,624	28,316
State Issue 2 Fund	601,350	601,350	0
<i>Total Expenditures</i>	<u>7,609,778</u>	<u>7,092,475</u>	<u>517,303</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,764,131)</u>	<u>(5,884,756)</u>	<u>(120,625)</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	3,500,000	3,500,000	0
Operating Transfers - In	2,282,371	2,282,371	0
Operating Transfers - Out	(319,399)	(319,399)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,462,972</u>	<u>5,462,972</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(301,159)</u>	<u>(421,784)</u>	<u>(120,625)</u>
<i>Fund Balances at Beginning of Year</i>	1,119,926	1,119,926	0
<i>Residual Equity Transfers</i>	(4,305)	(4,305)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>534,108</u>	<u>534,108</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$1,348,570</u></u>	<u><u>\$1,227,945</u></u>	<u><u>(\$120,625)</u></u>

Proprietary Funds

The Proprietary funds are used to account for the County's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows.

Enterprise Funds

The Enterprise funds are used to account for the County's water, sewer and solid waste management operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a brief description of the enterprise funds:

Medina County Sewer District - To account for sanitary sewer services provided to individual and commercial users in various parts of Medina County.

Medina County Water District - To account for the distribution of treated water to individual and commercial users in various parts of Medina County.

Solid Waste Management - To account for the financial activity of the central processing facility. All district waste is directed to the facility where recyclables are recovered from the waste stream.

All activities necessary to provide the above services are accounted for in each particular fund. This includes, but is not limited to, administration, operation, maintenance, financing and billing collection.

Internal Service

The Internal Service fund is used to account for the activity of the County's self-funded insurance program.

Since there is only one Internal Service fund and the level of control is no greater than that presented in the Combined Financial Statements, no additional financial statements are provided in this section.

Medina County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
ASSETS				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,187,877	\$4,538,192	\$1,519,840	\$15,245,909
Cash and Cash Equivalents in Segregated Accounts	0	42,802	0	42,802
Cash and Cash Equivalents with Fiscal Agents	0	404	0	404
Accounts Receivable	1,285,024	490,304	854,513	2,629,841
Intergovernmental Receivable	1,338,097	0	0	1,338,097
Materials and Supplies Inventory	156,171	159,773	0	315,944
<i>Total Current Assets</i>	<u>11,967,169</u>	<u>5,231,475</u>	<u>2,374,353</u>	<u>19,572,997</u>
Fixed Assets (Net of Accumulated Depreciation)	<u>108,026,018</u>	<u>48,977,202</u>	<u>8,150,818</u>	<u>165,154,038</u>
<i>Total Assets</i>	<u><u>\$119,993,187</u></u>	<u><u>\$54,208,677</u></u>	<u><u>\$10,525,171</u></u>	<u><u>\$184,727,035</u></u>
LIABILITIES				
Current Liabilities				
Accounts Payable	\$430,078	\$147,803	\$700,118	\$1,277,999
Contracts Payable	23,896	0	0	23,896
Accrued Wages	210,774	36,622	6,272	253,668
Retainage Payable	0	42,802	0	42,802
Compensated Absences Payable	80,347	17,946	1,324	99,617
Interfund Payable	0	0	1,080	1,080
Intergovernmental Payable	63,219	14,696	1,766	79,681
Matured Interest Payable	0	404	0	404
Current Portion of OWDA Loans Payable	2,134,888	407,411	291,374	2,833,673
Current Portion of Revenue Bonds Payable	23,111	59,712	0	82,823
<i>Total Current Liabilities</i>	<u>2,966,313</u>	<u>727,396</u>	<u>1,001,934</u>	<u>4,695,643</u>
Long-Term Liabilities				
Compensated Absences Payable	204,678	38,854	3,133	246,665
OWDA Loans Payable (Net of Current Portion)	18,947,657	15,291,168	6,619,563	40,858,388
Revenue Bonds Payable (Net of Current Portion)	35,611	717,037	0	752,648
<i>Total Long-Term Liabilities</i>	<u>19,187,946</u>	<u>16,047,059</u>	<u>6,622,696</u>	<u>41,857,701</u>
<i>Total Liabilities</i>	<u>22,154,259</u>	<u>16,774,455</u>	<u>7,624,630</u>	<u>46,553,344</u>
FUND EQUITY				
Contributed Capital	104,668,408	44,028,213	287,632	148,984,253
Retained Earnings: Unreserved (Deficit)	(6,829,480)	(6,593,991)	2,612,909	(10,810,562)
<i>Total Fund Equity</i>	<u>97,838,928</u>	<u>37,434,222</u>	<u>2,900,541</u>	<u>138,173,691</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$119,993,187</u></u>	<u><u>\$54,208,677</u></u>	<u><u>\$10,525,171</u></u>	<u><u>\$184,727,035</u></u>

Medina County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
Operating Revenues				
Charges for Services	\$8,488,184	\$4,089,150	\$5,875,571	\$18,452,905
Other	230,724	0	23,317	254,041
<i>Total Operating Revenues</i>	<u>8,718,908</u>	<u>4,089,150</u>	<u>5,898,888</u>	<u>18,706,946</u>
Operating Expenses				
Personal Services	4,649,513	775,996	199,790	5,625,299
Contractual Services	2,276,910	1,165,114	4,629,699	8,071,723
Materials and Supplies	781,520	366,391	14,719	1,162,630
Depreciation	1,867,128	633,117	233,349	2,733,594
Other	416,369	70,405	31,543	518,317
<i>Total Operating Expenses</i>	<u>9,991,440</u>	<u>3,011,023</u>	<u>5,109,100</u>	<u>18,111,563</u>
<i>Operating Income (Loss)</i>	<u>(1,272,532)</u>	<u>1,078,127</u>	<u>789,788</u>	<u>595,383</u>
Non-Operating Revenues (Expenses)				
Interest	187,948	119,939	106,304	414,191
Operating Grant	0	0	84,684	84,684
Interest and Fiscal Charges	(1,215,805)	(906,815)	(553,690)	(2,676,310)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,027,857)</u>	<u>(786,876)</u>	<u>(362,702)</u>	<u>(2,177,435)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(2,300,389)</u>	<u>291,251</u>	<u>427,086</u>	<u>(1,582,052)</u>
Operating Transfers - In	0	100,000	0	100,000
Operating Transfers - Out	(100,001)	0	0	(100,001)
<i>Net Income (Loss)</i>	<u>(2,400,390)</u>	<u>391,251</u>	<u>427,086</u>	<u>(1,582,053)</u>
Depreciation on Fixed Assets Acquired by Contributed Capital	723,970	54,677	0	778,647
<i>Retained Earnings (Deficit) at Beginning of Year</i>	<u>(5,153,060)</u>	<u>(7,039,919)</u>	<u>2,185,823</u>	<u>(10,007,156)</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(6,829,480)</u>	<u>(6,593,991)</u>	<u>2,612,909</u>	<u>(10,810,562)</u>
<i>Contributed Capital at Beginning of Year</i>	<u>97,522,387</u>	<u>40,461,452</u>	<u>287,632</u>	<u>138,271,471</u>
Other Contributions:				
Special Assessments	103,262	0	0	103,262
Customers - Tap-In Fees	4,114,581	1,155,399	0	5,269,980
Developers	3,652,148	2,466,039	0	6,118,187
Depreciation on Fixed Assets Acquired by Contributed Capital	(723,970)	(54,677)	0	(778,647)
<i>Contributed Capital at End of Year</i>	<u>104,668,408</u>	<u>44,028,213</u>	<u>287,632</u>	<u>148,984,253</u>
<i>Total Fund Equity at End of Year</i>	<u>\$97,838,928</u>	<u>\$37,434,222</u>	<u>\$2,900,541</u>	<u>\$138,173,691</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Sewer District Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$8,100,000	\$8,054,006	(\$45,994)
Tap-In Fees	124,389	124,745	356
Interest	110,000	106,607	(3,393)
OWDA Proceeds	0	72,050	72,050
Other	207,000	162,441	(44,559)
<i>Total Revenues</i>	<u>8,541,389</u>	<u>8,519,849</u>	<u>(21,540)</u>
Expenses			
Personal Services	4,596,000	4,525,335	70,665
Contractual Services	3,754,299	2,534,279	1,220,020
Materials and Supplies	807,773	788,118	19,655
Capital Outlay	1,174,932	1,246,982	(72,050)
Other	831,000	498,734	332,266
<i>Total Expenses</i>	<u>11,164,004</u>	<u>9,593,448</u>	<u>1,570,556</u>
<i>Excess of Revenues Under Expenses</i>	(2,622,615)	(1,073,599)	1,549,016
Operating Transfers - In	600,000	600,000	0
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(2,022,615)	(473,599)	1,549,016
<i>Fund Equity at Beginning of Year</i>	2,274,876	2,274,876	0
<i>Prior Year Encumbrances Appropriated</i>	<u>371,615</u>	<u>371,615</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$623,876</u></u>	<u><u>\$2,172,892</u></u>	<u><u>\$1,549,016</u></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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$3,362,131	\$3,315,473	(\$46,658)
Interest	22,571	22,258	(313)
Tap-In Fees	32,298	31,850	(448)
OWDA Proceeds	0	932,599	932,599
<i>Total Revenues</i>	<u>3,417,000</u>	<u>4,302,180</u>	<u>885,180</u>
Expenses			
Personal Services	867,000	838,305	28,695
Contractual Services	1,515,107	1,242,416	272,691
Materials and Supplies	496,510	496,123	387
Capital Outlay	281,490	1,140,218	(858,728)
Other	117,000	89,610	27,390
<i>Total Expenses</i>	<u>3,277,107</u>	<u>3,806,672</u>	<u>(529,565)</u>
<i>Excess of Revenues Over Expenses</i>	139,893	495,508	355,615
Operating Transfers - In	100,000	100,000	0
Operating Transfers - Out	(680,893)	(680,000)	893
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(441,000)	(84,492)	356,508
<i>Fund Equity at Beginning of Year</i>	754,261	754,261	0
<i>Prior Year Encumbrances Appropriated</i>	178,642	178,642	0
<i>Fund Equity at End of Year</i>	<u>\$491,903</u>	<u>\$848,411</u>	<u>\$356,508</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$6,154,248	\$5,759,952	(\$394,296)
Interest	80,000	75,779	(4,221)
Operating Grants	155,225	84,684	(70,541)
Other	50,000	23,317	(26,683)
<i>Total Revenues</i>	<u>6,439,473</u>	<u>5,943,732</u>	<u>(495,741)</u>
Expenses			
Personal Services	216,265	205,626	10,639
Contractual Services	5,046,773	4,905,229	141,544
Materials and Supplies	39,545	24,467	15,078
Capital Outlay	495,908	394,773	101,135
Other	51,800	40,755	11,045
<i>Total Expenses</i>	<u>5,850,291</u>	<u>5,570,850</u>	<u>279,441</u>
<i>Excess of Revenues Over Expenses</i>	589,182	372,882	(216,300)
Operating Transfers - Out	(824,586)	(824,207)	379
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(235,404)	(451,325)	(215,921)
<i>Fund Equity at Beginning of Year</i>	1,105,487	1,105,487	0
<i>Prior Year Encumbrances Appropriated</i>	82,384	82,384	0
<i>Fund Equity at End of Year</i>	<u>\$952,467</u>	<u>\$736,546</u>	<u>(\$215,921)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$17,616,379	\$17,129,431	(\$486,948)
Tap-In Fees	156,687	156,595	(92)
Interest	212,571	204,644	(7,927)
Operating Grants	155,225	84,684	(70,541)
Other	257,000	185,758	(71,242)
OWDA Proceeds	0	1,004,649	1,004,649
<i>Total Revenues</i>	<u>18,397,862</u>	<u>18,765,761</u>	<u>367,899</u>
Expenses			
Personal Services:			
Medina County Sewer District Fund	4,596,000	4,525,335	70,665
Medina County Water District Fund	867,000	838,305	28,695
Solid Waste Management Fund	216,265	205,626	10,639
<i>Total Personal Services</i>	<u>5,679,265</u>	<u>5,569,266</u>	<u>109,999</u>
Contractual Services:			
Medina County Sewer District Fund	3,754,299	2,534,279	1,220,020
Medina County Water District Fund	1,605,182	1,242,416	362,766
Solid Waste Management Fund	5,046,773	4,905,229	141,544
<i>Total Contractual Services</i>	<u>10,406,254</u>	<u>8,681,924</u>	<u>1,724,330</u>
Materials and Supplies:			
Medina County Sewer District Fund	807,773	788,118	19,655
Medina County Water District Fund	549,123	496,123	53,000
Solid Waste Management Fund	39,545	24,467	15,078
<i>Total Materials and Supplies</i>	<u>1,396,441</u>	<u>1,308,708</u>	<u>87,733</u>
Capital Outlay:			
Medina County Sewer District Fund	1,174,932	1,246,982	(72,050)
Medina County Water District Fund	316,899	1,140,218	(823,319)
Solid Waste Management Fund	495,908	394,773	101,135
<i>Total Capital Outlay</i>	<u>\$1,987,739</u>	<u>\$2,781,973</u>	<u>(\$794,234)</u>

(continued)

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds (continued)
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other:			
Medina County Sewer District Fund	\$831,000	\$498,734	\$332,266
Medina County Water District Fund	117,545	89,610	27,935
Solid Waste Management Fund	51,800	40,755	11,045
<i>Total Other</i>	<u>1,000,345</u>	<u>629,099</u>	<u>371,246</u>
<i>Total Expenses</i>	<u>20,470,044</u>	<u>18,970,970</u>	<u>1,499,074</u>
<i>Excess of Revenues Under Expenses</i>	(2,072,182)	(205,209)	1,866,973
Operating Transfers - In	700,000	700,000	0
Operating Transfers - Out	<u>(1,505,479)</u>	<u>(1,504,207)</u>	<u>1,272</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(2,877,661)	(1,009,416)	1,868,245
<i>Fund Equity at Beginning of Year</i>	4,134,624	4,134,624	0
<i>Prior Year Encumbrances Appropriated</i>	<u>632,641</u>	<u>632,641</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$1,889,604</u></u>	<u><u>\$3,757,849</u></u>	<u><u>\$1,868,245</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities:				
Cash Received from Customers	\$8,297,337	\$4,043,667	\$5,757,560	\$18,098,564
Other Cash Receipts	450,178	0	23,317	473,495
Cash Payments for Goods and Services	(2,943,156)	(1,613,193)	(4,618,075)	(9,174,424)
Cash Paid to Employees	(4,510,492)	(834,272)	(204,998)	(5,549,762)
Other Operating Cash Payments	(416,369)	(70,405)	(31,543)	(518,317)
<i>Net Cash Provided by Operating Activities</i>	<u>877,498</u>	<u>1,525,797</u>	<u>926,261</u>	<u>3,329,556</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers In	0	100,000	0	100,000
Operating Transfers Out	(100,001)	0	0	(100,001)
Repayment of Interfund Loan	0	0	(10,182)	(10,182)
Operating Grants	0	0	84,684	84,684
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(100,001)</u>	<u>100,000</u>	<u>74,502</u>	<u>74,501</u>
Cash Flows from Capital and Related Financing Activities:				
Payments for Capital Acquisition	(971,594)	(1,129,369)	(390,772)	(2,491,735)
Principal Payments-Revenue Bonds	(23,111)	(59,715)	0	(82,826)
Interest Payments-Revenue Bonds	(10,331)	(53,224)	0	(63,555)
Principal Payments-OWDA Loans	(1,934,380)	(655,349)	(270,517)	(2,860,246)
Interest Payments-OWDA Loans	(1,205,474)	(853,588)	(553,690)	(2,612,752)
Proceeds from OWDA	72,050	932,599	0	1,004,649
Receipts from: Tap-in Fees	4,114,581	1,155,399	0	5,269,980
Receipts from Special Assessments	103,262	0	0	103,262
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>145,003</u>	<u>(663,247)</u>	<u>(1,214,979)</u>	<u>(1,733,223)</u>
Cash Flows from Investing Activities:				
Interest on Investments	187,948	119,939	106,304	414,191
Net Increase (Decrease) in Cash and Cash Equivalents	1,110,448	1,082,489	(107,912)	2,085,025
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>8,077,429</u>	<u>3,498,909</u>	<u>1,627,752</u>	<u>13,204,090</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$9,187,877</u></u>	<u><u>\$4,581,398</u></u>	<u><u>\$1,519,840</u></u>	<u><u>\$15,289,115</u></u>

(continued)

Medina County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 1999

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	(\$1,272,532)	\$1,078,127	\$789,788	\$595,383
Adjustments:				
Depreciation Expense	1,867,128	633,117	233,349	2,733,594
(Increase) Decrease in Assets:				
Accounts Receivable	(167,824)	(45,483)	(118,011)	(331,318)
Intergovernmental Receivable	219,454	0	0	219,454
Materials and Supplies Inventory	145,023	(82,494)	0	62,529
Increase (Decrease) in Liabilities:				
Accounts Payable	210,390	93,855	360,980	665,225
Contracts Payable	(101,554)	(69,545)	(333,937)	(505,036)
Accrued Wages	36,786	3,754	66	40,606
Compensated Absences Payable	87,392	(60,881)	(1,649)	24,862
Retainage Payable	(53,925)	(10,267)	0	(64,192)
Intergovernmental Payable	(92,840)	(14,386)	(4,325)	(111,551)
<i>Net Cash Provided by Operating Activities</i>	<u>\$877,498</u>	<u>\$1,525,797</u>	<u>\$926,261</u>	<u>\$3,329,556</u>

Noncash Activities:

The Sewer District and Water District received donated fixed assets from developers in the amount of \$3,652,148 and \$2,466,039 respectively.

Fiduciary Funds

The Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds

These funds are accounted for in essentially the same manner as governmental funds:

Donations for Office for Older Adults - To account for donations for the Office for Older Adults and the subsequent expenditures.

Miscellaneous Trust - To account for other assets held by the County in a trustee capacity.

Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's material agency funds:

Local Government-Shared Revenue - 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 - 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 - To account for the collection of taxes levied on estates, cigarettes, and lodging within the County and the distribution of this tax to local governments and the State.

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

Child Support Enforcement Agency - To account for the automatic deposit program for child support monies.

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

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

Investment Interest - To account for the receipt of undivided interest income earned by the County Treasurer through the investment of all short-term cash surpluses. Interest earned on investments is allocated semi-annually to the General Fund and to other eligible funds as stipulated by state statute.

Law Library - As outlined by state statute, a percent of all fines collected by the County is distributed to the Law Library. Annually, any unused monies are refunded to the various participating governments.

(continued)

Fiduciary Funds
(continued)

Park District - 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 - 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.

Other Agency Funds

Deferred Assessments
Emergency Management
Emergency Planning
Law Enforcement
Municipal Fines
Soil Conservation
Family First Council

Medina County, Ohio
Combining Balance Sheet
All Fiduciary Funds
December 31, 1999

	Donations for Office of Older Adults	Miscellaneous Trust	All Agency Funds	Totals
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$24,869	\$169,505	\$12,962,583	\$13,156,957
Cash and Cash Equivalents in Segregated Accounts	0	0	2,222,528	2,222,528
Receivables:				
Taxes	0	0	126,222,902	126,222,902
Special Assessments	0	0	16,458,467	16,458,467
Intergovernmental Receivable	0	0	1,187,657	1,187,657
<i>Total Assets</i>	<u>\$24,869</u>	<u>\$169,505</u>	<u>\$159,054,137</u>	<u>\$159,248,511</u>
Liabilities				
Accounts Payable	\$6,175	\$1,375	\$0	\$7,550
Intergovernmental Payable	0	0	1,812,860	1,812,860
Undistributed Assets	0	0	136,239,966	136,239,966
Undistributed Assets (Due to County Funds)	0	0	19,226,130	19,226,130
Deposits Held and Due to Others	0	0	1,348,949	1,348,949
Payroll Withholdings	0	0	426,232	426,232
<i>Total Liabilities</i>	<u>6,175</u>	<u>1,375</u>	<u>159,054,137</u>	<u>159,061,687</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	9,354	2,700	0	12,054
Unreserved, Undesignated	9,340	165,430	0	174,770
<i>Total Fund Equity</i>	<u>18,694</u>	<u>168,130</u>	<u>0</u>	<u>186,824</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$24,869</u>	<u>\$169,505</u>	<u>\$159,054,137</u>	<u>\$159,248,511</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 1999

	Donations for Office of Older Adults	Miscellaneous Trust	Totals
Revenues			
Donations	\$56,382	\$39,253	\$95,635
Expenditures			
Current:			
Human Services	52,570	28,139	80,709
<i>Excess of Revenues Over Expenditures</i>	3,812	11,114	14,926
<i>Fund Balances at Beginning of Year</i>	14,882	157,016	171,898
<i>Fund Balances at End of Year</i>	\$18,694	\$168,130	\$186,824

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
Donations for Office for Older Adults Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Donations	\$59,700	\$56,382	(\$3,318)
Expenditures			
Current:			
Human Services:			
Donations for Office for Older Adults:			
Contractual Services	71,624	62,248	9,376
<i>Excess of Revenues Under Expenditures</i>	(11,924)	(5,866)	6,058
<i>Fund Balance at Beginning of Year</i>	10,070	10,070	0
<i>Prior Year Encumbrances Appropriated</i>	11,312	11,312	0
<i>Fund Balance at End of Year</i>	\$9,458	\$15,516	\$6,058

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Trust Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Donations	\$30,500	\$39,253	\$8,753
Expenditures			
Current:			
Human Services:			
Miscellaneous Trust:			
Capital Outlay	15,340	3,180	12,160
Other	58,593	32,807	25,786
<i>Total Expenditures</i>	73,933	35,987	37,946
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,433)	3,266	46,699
<i>Fund Balance at Beginning of Year</i>	148,209	148,209	0
<i>Prior Year Encumbrances Appropriated</i>	8,958	8,958	0
<i>Fund Balance at End of Year</i>	\$113,734	\$160,433	\$46,699

Medina County, Ohio
 Schedule of Revenues, Expenditures and Changes
 In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Expendable Trust Funds
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Donations	\$90,200	\$95,635	\$5,435
Expenditures			
Current:			
Human Services:			
Donations for Office for Older Adults Fund	71,624	62,248	9,376
Miscellaneous Trust Fund	73,933	35,987	37,946
<i>Total Expenditures</i>	145,557	98,235	47,322
<i>Excess of Revenues Under Expenditures</i>	(55,357)	(2,600)	52,757
<i>Fund Balances at Beginning of Year</i>	158,279	158,279	0
<i>Prior Year Encumbrances Appropriated</i>	20,270	20,270	0
<i>Fund Balances at End of Year</i>	\$123,192	\$175,949	\$52,757

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
LOCAL GOVERNMENT - SHARED REVENUE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$21,547,749	\$21,547,749	\$0
Intergovernmental Receivable	695,101	719,842	695,101	719,842
<i>Total Assets</i>	<u>\$695,101</u>	<u>\$22,267,591</u>	<u>\$22,242,850</u>	<u>\$719,842</u>
Liabilities				
Intergovernmental Payable	\$695,101	\$22,267,591	\$22,242,850	\$719,842
 PROPERTY TAXES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,184,601	\$141,673,787	\$141,062,860	\$4,795,528
Receivables:				
Taxes	117,754,457	126,024,893	117,754,457	126,024,893
Special Assessments	15,126,345	16,458,467	15,126,345	16,458,467
<i>Total Assets</i>	<u>\$137,065,403</u>	<u>\$284,157,147</u>	<u>\$273,943,662</u>	<u>\$147,278,888</u>
Liabilities				
Undistributed Assets	\$117,600,348	\$264,931,017	\$254,478,607	\$128,052,758
Undistributed Assets (Due to County Funds)	19,465,055	19,226,130	19,465,055	19,226,130
<i>Total Liabilities</i>	<u>\$137,065,403</u>	<u>\$284,157,147</u>	<u>\$273,943,662</u>	<u>\$147,278,888</u>
 COUNTY LEVIED TAXES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,164,517	\$5,083,914	\$5,253,939	\$994,492
Taxes Receivable	58,093	198,009	58,093	198,009
<i>Total Assets</i>	<u>\$1,222,610</u>	<u>\$5,281,923</u>	<u>\$5,312,032</u>	<u>\$1,192,501</u>
Liabilities				
Undistributed Assets	\$1,222,610	\$5,281,923	\$5,312,032	\$1,192,501
 BUREAU OF SUPPORT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$330,666	\$479,913	\$790,829	\$19,750
Liabilities				
Deposits Held and Due to Others	\$330,666	\$479,913	\$790,829	\$19,750
 CHILD SUPPORT ENFORCEMENT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$726,377	\$21,643,252	\$21,489,948	\$879,681
Liabilities				
Deposits Held and Due to Others	\$726,377	\$21,643,252	\$21,489,948	\$879,681

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
COURTHOUSE AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,067,271	\$1,342,847	\$1,067,271	\$1,342,847
Liabilities				
Undistributed Assets	\$699,381	\$893,740	\$699,381	\$893,740
Deposits Held and Due to Others	367,890	449,107	367,890	449,107
<i>Total Liabilities</i>	<u>\$1,067,271</u>	<u>\$1,342,847</u>	<u>\$1,067,271</u>	<u>\$1,342,847</u>
DEFERRED ASSESSMENTS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$253,327	\$250,027	\$3,300
Liabilities				
Undistributed Assets	\$0	\$253,327	\$250,027	\$3,300
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$49,020	\$127,303	\$100,513	\$75,810
Liabilities				
Undistributed Assets	\$49,020	\$127,303	\$100,513	\$75,810
EMERGENCY PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,087	\$105,895	\$76,857	\$63,125
Liabilities				
Undistributed Assets	\$34,087	\$105,895	\$76,857	\$63,125
FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$114,198	\$360,148	\$251,951	\$222,395
Liabilities				
Intergovernmental Payable	\$0	\$15,115	\$0	\$15,115
Undistributed Assets	114,198	345,033	251,951	207,280
<i>Total Liabilities</i>	<u>\$114,198</u>	<u>\$360,148</u>	<u>\$251,951</u>	<u>\$222,395</u>
HEALTH DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$646,605	\$3,121,160	\$3,313,278	\$454,487
Liabilities				
Undistributed Assets	\$646,605	\$3,121,160	\$3,313,278	\$454,487

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
INVESTMENT INTEREST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,578	\$3,891,052	\$3,884,067	\$17,563
Liabilities				
Undistributed Assets	\$10,578	\$3,891,052	\$3,884,067	\$17,563
LAW ENFORCEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$109,207	\$36,801	\$47,617	\$98,391
Liabilities				
Undistributed Assets	\$109,207	\$36,801	\$47,617	\$98,391
LAW LIBRARY				
Assets				
Intergovernmental Receivable	\$387,851	\$380,324	\$387,851	\$380,324
Liabilities				
Intergovernmental Payable	\$387,851	\$380,324	\$387,851	\$380,324
MUNICIPAL FINES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1	\$730,843	\$730,844	\$0
Intergovernmental Receivable	60,676	74,616	60,676	74,616
<i>Total Assets</i>	<u>\$60,677</u>	<u>\$805,459</u>	<u>\$791,520</u>	<u>\$74,616</u>
Liabilities				
Intergovernmental Payable	\$60,677	\$805,459	\$791,520	\$74,616
PARK DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,597,373	\$7,645,269	\$4,437,550	\$4,805,092
Intergovernmental Receivable	17,671	12,875	17,671	12,875
<i>Total Assets</i>	<u>\$1,615,044</u>	<u>\$7,658,144</u>	<u>\$4,455,221</u>	<u>\$4,817,967</u>
Liabilities				
Undistributed Assets	\$1,615,044	\$7,658,144	\$4,455,221	\$4,817,967

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$759,512	\$40,835,280	\$40,545,597	\$1,049,195
Liabilities				
Intergovernmental Payable	\$649,881	\$36,012,010	\$36,038,928	\$622,963
Payroll Withholdings	109,631	4,823,270	4,506,669	426,232
<i>Total Liabilities</i>	<u>\$759,512</u>	<u>\$40,835,280</u>	<u>\$40,545,597</u>	<u>\$1,049,195</u>
SOIL CONSERVATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,777	\$230,123	\$223,686	\$10,214
Liabilities				
Undistributed Assets	\$3,777	\$230,123	\$223,686	\$10,214
OTHER AGENCY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$315,526	\$1,022,395	\$984,680	\$353,241
Liabilities				
Undistributed Assets	\$315,149	\$1,021,638	\$983,957	\$352,830
Deposits Held and Due to Others	377	757	723	411
<i>Total Liabilities</i>	<u>\$315,526</u>	<u>\$1,022,395</u>	<u>\$984,680</u>	<u>\$353,241</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,319,668	\$227,144,959	\$223,502,044	\$12,962,583
Cash and Cash Equivalents in Segregated Accounts	1,793,648	22,986,099	22,557,219	2,222,528
Receivables:				
Taxes	117,812,550	126,222,902	117,812,550	126,222,902
Special Assessments	15,126,345	16,458,467	15,126,345	16,458,467
Intergovernmental Receivable	1,161,299	1,187,657	1,161,299	1,187,657
<i>Total Assets</i>	<u>\$145,213,510</u>	<u>\$394,000,084</u>	<u>\$380,159,457</u>	<u>\$159,054,137</u>
Liabilities				
Intergovernmental Payable	\$1,793,510	\$59,480,499	\$59,461,149	\$1,812,860
Undistributed Assets	122,420,004	287,897,156	274,077,194	136,239,966
Undistributed Assets (Due to County Funds)	19,465,055	19,226,130	19,465,055	19,226,130
Deposits Held and Due to Others	1,425,310	22,573,029	22,649,390	1,348,949
Payroll Withholdings	109,631	4,823,270	4,506,669	426,232
<i>Total Liabilities</i>	<u>\$145,213,510</u>	<u>\$394,000,084</u>	<u>\$380,159,457</u>	<u>\$159,054,137</u>

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all general fixed assets of the County, other than those fixed assets accounted for in the enterprise funds.

Medina County, Ohio
Schedule of General Fixed Assets by Function
December 31, 1999

Function	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Construction In Progress
General Government - Legislative and Executive	\$9,140,490	\$991,895	\$5,175,278	\$1,163,949	\$1,809,368	\$0
General Government - Judicial	1,887,622	380,000	697,045	64,450	746,127	0
Public Safety	18,486,579	605,879	14,191,274	258,803	2,377,120	1,053,503
Public Works	9,604,342	57,350	5,124,569	0	4,422,423	0
Health	15,259,873	352,451	12,092,274	200,470	2,614,678	0
Human Services	5,074,283	385,281	3,878,922	35,535	774,545	0
Other	312,369	47,915	94,757	59,000	110,697	0
<i>Total General Fixed Assets</i>	<u>\$59,765,558</u>	<u>\$2,820,771</u>	<u>\$41,254,119</u>	<u>\$1,782,207</u>	<u>\$12,854,958</u>	<u>\$1,053,503</u>

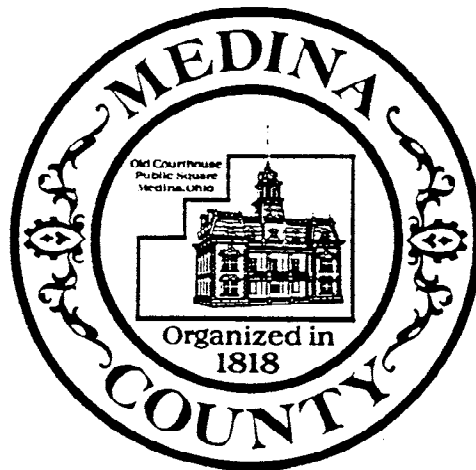
Medina County, Ohio
 Schedule of Changes in General Fixed Assets by Function
 For the Year Ended December 31, 1999

Function	General Fixed Assets 1-1-99	Additions	Deletions	General Fixed Assets 12-31-99
General Government - Legislative and Executive	\$8,757,246	\$419,974	\$36,730	\$9,140,490
General Government - Judicial	1,355,748	532,993	1,119	1,887,622
Public Safety	19,317,972	2,012,411	2,843,804	18,486,579
Public Works	9,299,846	345,156	40,660	9,604,342
Health	15,189,564	149,834	79,525	15,259,873
Human Services	5,015,972	58,311	0	5,074,283
Other	254,744	57,625	0	312,369
<i>Total General Fixed Assets</i>	<u>\$59,191,092</u>	<u>\$3,576,304</u>	<u>\$3,001,838</u>	<u>\$59,765,558</u>

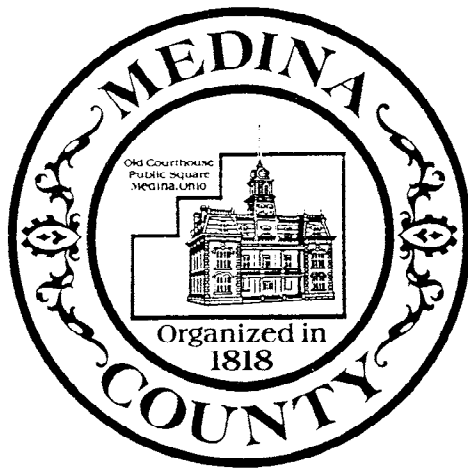
Medina County, Ohio
Schedule of General Fixed Assets by Source
December 31, 1999

General Fixed Assets	
Land	\$2,820,771
Buildings	41,254,119
Improvements Other Than Buildings	1,782,207
Equipment	12,854,958
Construction in Progress	<u>1,053,503</u>
<i>Total General Fixed Assets</i>	<u><u>\$59,765,558</u></u>

Investment in General Fixed Assets From:	
Capital Projects Funds	
General Obligation Bonds	\$37,221,622
Federal Grants	1,668,522
State Grants	1,862,833
Local Grants	188,883
General Fund Revenues	10,313,630
Special Revenue Fund Revenues	8,505,068
Private Gifts	<u>5,000</u>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$59,765,558</u></u>



STATISTICAL SECTION



Medina County, Ohio

General Fund Revenues by Source and
Expenditures by Function

Last Ten Years

REVENUES	1990	1991	1992	1993
Property and Other Taxes	\$3,448,887	\$3,923,266	\$4,223,428	\$4,419,883
Sales Tax	3,608,372	3,683,985	3,932,974	4,623,112
Charges for Services	2,355,907	2,529,954	2,799,054	3,269,926
Licenses and Permits	17,471	16,779	18,321	17,937
Fines and Forfeitures	157,959	308,058	268,556	360,458
Intergovernmental	1,829,324	2,043,212	2,046,805	2,391,116
Interest	1,409,251	1,387,286	1,090,418	989,720
Rentals	0	0	128,392	157,453
Donations	0	0	0	0
Other	522,043	432,830	303,315	142,721
TOTAL REVENUES	\$13,349,214	\$14,325,370	\$14,811,263	\$16,372,326
EXPENDITURES				
Current:				
General Government -				
Legislative and Executive	\$3,799,473	\$4,121,827	\$4,323,189	\$4,081,304
Judicial	1,735,401	1,972,705	2,212,216	2,530,428
Public Safety	3,606,568	4,078,846	4,442,698	4,709,081
Public Works	884,846	894,130	928,070	908,552
Health	85,394	11,569	4,741	6,200
Human Services	1,685,323	1,706,526	1,682,395	1,879,625
Conservation and Recreation	324,070	337,780	361,065	367,289
Economic Development and Assistance	0	0	27,500	28,050
Other	125,125	132,182	135,793	123,439
Intergovernmental (1)	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	7,899
Interest and Fiscal Charges	0	0	0	1,567
TOTAL EXPENDITURES	\$12,246,200	\$13,255,565	\$14,117,667	\$14,643,434

Source: Medina County Auditor's Office.

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

Table 1

1994	1995	1996	1997	1998	1999
\$4,284,672	\$4,567,462	\$5,644,433	\$5,697,264	\$6,306,580	\$7,628,528
4,863,477	5,195,746	5,588,402	6,075,696	6,511,196	7,191,887
4,411,503	5,120,407	5,471,204	6,838,854	8,811,396	7,719,116
17,549	20,664	48,540	23,116	19,827	22,983
379,283	321,289	319,282	420,218	368,562	348,572
2,669,351	2,715,966	3,008,411	3,485,632	3,800,056	4,104,893
1,135,306	1,892,380	1,939,874	2,181,025	2,620,651	2,644,204
181,421	210,794	208,064	203,694	222,267	225,606
0	526	0	0	35	1,722
97,546	83,715	151,022	186,016	556,804	367,427
\$18,040,108	\$20,128,949	\$22,379,232	\$25,111,515	\$29,217,374	\$30,254,938
\$4,735,521	\$4,822,190	\$5,574,944	\$6,126,810	\$6,691,700	\$7,276,876
2,696,058	2,866,342	3,079,846	3,372,894	3,891,588	4,230,384
5,425,323	6,030,885	7,558,559	9,209,574	9,553,497	11,377,689
707,224	915,812	850,117	808,336	846,748	395,669
5,486	6,418	7,104	5,961	3,672	376,974
2,011,805	1,910,784	1,984,309	2,054,013	2,452,319	1,799,049
382,635	0	0	0	0	0
38,600	38,600	39,760	45,000	50,000	50,000
165,281	130,001	120,096	155,990	142,959	823,105
0	397,727	453,693	448,656	558,062	0
7,240	8,090	3,912	14,979	23,749	40,063
1,133	655	232	41,745	49,616	29,495
\$16,176,306	\$17,127,504	\$19,672,572	\$22,283,958	\$24,263,910	\$26,399,304

Medina County, Ohio

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

Last Ten Years

<i>Collection Year</i>	<i>Current Tax Levy (1)</i>	<i>Current Tax Collections (2)</i>	<i>Percent Collected</i>	<i>Delinquent Tax Collections</i>
1990	\$6,491,409	\$6,269,305	96.58 %	\$204,646
1991	9,082,019	8,836,569	97.30	213,760
1992	9,412,841	9,170,999	97.43	235,724
1993	9,959,461	9,647,188	96.86	199,829
1994	10,256,316	9,976,398	97.27	273,421
1995	10,988,755	10,468,274	95.26	313,836
1996	11,904,207	11,528,522	96.84	354,939
1997	12,341,571	11,932,052	96.68	380,903
1998	12,827,927	12,519,734	97.60	366,638
1999	13,404,638	11,633,845	86.79	349,967

- (1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.
- (2) State Reimbursements of Rollback and Homestead Exemptions are included.
- (3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs. This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Medina County Auditor's Office

Table 2

<i>Total Tax Collections</i>	<i>Percent of Total Collections to Current Tax Levy</i>	<i>Outstanding Delinquent Taxes (3)</i>	<i>Percent of Outstanding Delinquent Taxes to Current Tax Levy</i>	<i>Tangible Personal Property Tax Collected</i>
\$6,473,951	99.73 %	\$147,917	2.28 %	\$884,375
9,050,329	99.65	179,607	1.98	1,251,012
9,406,723	99.94	185,725	1.97	1,259,529
9,847,017	98.87	298,169	2.99	1,202,235
10,249,819	99.94	304,666	2.97	1,338,707
10,782,110	98.12	511,311	4.65	1,456,459
11,883,461	99.83	532,057	4.47	1,604,011
12,312,955	99.77	560,673	4.54	1,614,837
12,886,372	100.46	502,228	3.92	1,856,222
11,983,812	89.40	1,923,054	14.35	1,808,914

Medina County, Ohio

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Collection Year	REAL PROPERTY (1)		PERSONAL PROPERTY (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1990	\$1,175,318,021	\$3,358,051,489	\$291,618,543	\$836,536,578
1991	1,220,283,310	3,486,523,743	302,100,434	769,142,610
1992	1,268,003,630	3,622,867,514	318,436,657	804,598,686
1993	1,426,153,380	4,074,723,943	322,610,186	832,774,724
1994	1,487,001,370	4,248,575,343	342,615,025	901,565,934
1995	1,588,245,600	4,537,844,571	359,880,829	970,629,150
1996	2,164,580,650	6,184,516,143	367,160,800	1,030,036,900
1997	2,165,983,830	6,188,525,229	375,142,460	1,074,998,139
1998	2,273,208,140	6,494,880,400	400,143,757	1,151,769,868
1999	2,446,896,390	6,991,132,543	403,003,199	1,195,414,136

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

(2) Includes public utility personal property values.

Source: Medina County Auditor's Office

Table 3

TOTAL		
Assessed Value	Estimated Actual Value	Ratio of Assessed to Estimated Actual Value
\$1,466,936,564	\$4,194,588,067	35 %
1,522,383,744	4,255,666,353	36
1,586,440,287	4,427,466,200	36
1,748,763,566	4,907,498,667	36
1,829,616,395	5,150,141,277	36
1,948,126,429	5,508,473,721	35
2,531,741,450	7,214,553,043	35
2,541,126,290	7,263,523,368	35
2,673,351,897	7,646,650,268	35
2,849,899,589	8,186,546,679	35

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

Last Ten Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
County Units										
General Fund	\$2.18	\$2.23	\$2.26	\$2.31	\$2.35	\$2.36	\$2.35	\$2.37	\$2.37	\$2.35
Debt Service	0.96	0.82	0.72	0.59	0.58	0.40	0.40	0.36	0.36	0.35
Board of Mental Retardation	2.12	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
Anti-Drug Commission	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Townships										
Brunswick Hills	6.60	6.60	4.60	7.10	7.10	7.60	7.60	7.60	7.60	7.60
Chatham	9.20	9.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Granger	3.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Guilford	5.40	5.40	7.40	7.40	7.40	7.40	7.40	7.65	7.65	7.65
Guilford/Rittman	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Guilford/Seville	2.50	2.50	4.50	4.50	4.50	4.50	4.50	4.75	4.75	4.75
Harrisville	5.50	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Harrisville/Lodi	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Hinckley	9.05	10.05	12.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Homer	3.90	3.90	3.90	3.90	3.90	6.40	6.40	6.40	6.40	6.40
Lafayette	8.50	8.50	9.00	10.50	10.50	11.50	10.50	10.00	10.00	9.75
Lafayette/Chippewa-on-the-Lake	1.40	1.40	1.90	1.90	5.40	5.40	5.90	5.40	5.40	5.15
Lafayette/Briarwood Beach Village	1.40	1.40	1.90	1.90	5.40	5.40	5.90	5.40	5.40	0.00
Litchfield	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Liverpool	5.70	5.70	5.70	5.70	6.20	6.20	6.20	5.45	5.45	5.45
Medina	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Montville	10.15	9.15	10.15	9.15	10.45	10.45	9.45	10.95	10.95	10.95
Sharon	7.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Spencer	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Spencer/Spencer Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Wadsworth	4.40	3.40	3.40	3.40	3.40	3.40	3.40	3.80	3.80	4.40
Westfield	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Westfield/Gloria Glens Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Westfield/Westfield Center Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
York	5.70	5.70	6.20	6.20	6.20	6.20	6.20	9.20	9.20	7.70
School Districts										
Black River Local School District	43.65	45.50	54.45	54.45	54.45	62.20	53.25	60.83	60.83	60.83
Brunswick City School District	62.35	62.10	60.90	61.65	61.30	65.67	65.67	64.52	64.52	63.77
Buckeye LSD	45.80	45.80	44.80	44.80	44.80	53.58	56.38	56.34	56.34	56.34
Cloverleaf LSD	46.10	49.40	49.40	49.40	49.40	49.40	55.80	55.80	55.80	55.80
Highland LSD	52.41	52.17	51.63	57.54	58.24	59.28	59.28	58.68	58.68	64.18
Medina CSD	57.37	69.07	69.07	70.50	70.80	80.02	80.02	78.92	78.92	78.92
Wadsworth CSD	56.50	54.60	54.60	61.50	61.50	61.50	61.50	64.00	64.00	65.50

(continued)

Medina County, Ohio

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

<i>Last Ten Years</i>	<i>Table 4</i>									
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Out-of-County School Districts										
North Central LSD	\$37.20	\$37.20	\$37.20	\$37.20	\$37.00	\$36.50	\$35.10	\$35.10	\$35.10	\$34.80
Rittman Exempted Village SD	39.00	46.20	46.20	46.20	46.20	54.80	54.80	54.80	54.80	54.80
Joint Vocational School										
Medina	2.75	2.75	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Wayne	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Cities										
Brunswick	9.22	9.22	9.22	9.22	9.02	8.27	4.27	3.87	3.87	3.65
Medina	4.80	6.50	6.50	6.73	5.63	6.40	6.30	6.10	6.10	6.00
Wadsworth	3.15	4.35	4.35	4.20	4.20	4.10	4.10	5.80	5.80	5.80
Rittman	4.80	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Villages										
Briarwood Beach	9.60	9.60	9.60	5.60	3.60	2.60	2.60	2.60	2.60	0.00
Chippewa-on-the-Lake	13.60	13.60	18.60	13.60	19.60	19.60	19.60	2.60	2.60	8.60
Gloria Glens	16.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
Lodi	12.70	12.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70
Seville	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Spencer	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Westfield Center	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Creston Village	0.00	0.00	0.00	0.00	0.00	13.00	13.00	13.00	13.00	13.00
Special Districts										
General Health District	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
County Library	0.75	0.75	0.75	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Park District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Elia Everhard Library	0.00	0.00	0.00	1.75	1.75	1.75	1.75	1.75	1.75	1.75

Source: Medina County Auditor's Office

Medina County, Ohio

Special Assessment Collections

Last Ten Years

<u>Year</u>	<u>Current Assessments Due</u>	<u>Delinquent Assessments Due (1)</u>	<u>Total Assessments Due</u>	<u>Current Assessments Collected</u>
1990	\$904,439	\$196,383	\$1,100,822	\$874,132
1991	903,935	176,374	1,080,309	865,443
1992	781,358	175,709	957,067	754,832
1993	1,201,978	159,634	1,361,612	1,182,630
1994	1,003,809	146,419	1,150,228	971,482
1995	975,968	109,525	1,085,493	924,790
1996	967,585	96,358	1,063,943	921,628
1997	975,323	86,721	1,062,044	940,189
1998	1,017,819	235,755	1,253,574	1,020,628
1999	949,054	134,472	1,083,526	915,106

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

Source: Medina County Auditor's Office

Table 5

<u>Delinquent Assessments Collected</u>	<u>Total Assessments Collected (3)</u>	<u>Ratio of Total Assessments Collected to Total Assessments Due</u>	<u>Outstanding Delinquent Assessments (2)</u>
\$49,719	\$923,851	84 %	\$176,374
46,360	911,803	84	175,709
66,654	821,486	86	159,634
42,364	1,224,994	90	146,419
63,723	1,035,205	90	109,525
64,345	989,135	91	96,358
55,594	977,222	92	86,721
28,337	968,526	91	93,518
44,181	1,064,809	85	188,765
83,558	998,664	92	84,862

Medina County, Ohio

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

Last Ten Years

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)
1990	122,354	\$1,466,936,564	\$7,826,096	\$549,203
1991	125,000	1,522,383,744	7,271,110	681,001
1992	128,500	1,586,440,287	6,700,765	1,085,484
1993	130,700	1,748,763,566	6,160,417	497,173
1994	133,052	1,829,616,395	12,120,069	89,634
1995	139,520	1,948,126,429	12,017,267	110,987
1996	143,580	2,531,741,450	13,638,944	229,384
1997	147,552	2,541,126,290	16,448,621	34,556
1998	161,170	2,673,351,897	15,163,297	270,027
1999	155,190	2,849,899,589	17,377,971	1,158,322

(1) Information obtained from County Economic Development Corporation.

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

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

Source: Medina County Auditor's Office

Table 6

Debt Payable From Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
\$783,596	\$6,493,297	0.44 %	53.07
713,610	5,876,499	0.39	47.01
628,265	4,987,016	0.31	38.81
572,917	5,090,327	0.29	38.95
517,569	11,512,866	0.63	86.53
1,179,767	10,726,513	0.55	76.88
1,083,944	12,325,616	0.49	85.84
1,001,121	15,412,944	0.61	104.46
918,297	13,974,973	0.52	86.71
835,471	15,384,178	0.54	99.13

Medina County, Ohio

Computation of Legal Debt Margin

December 31, 1999

Table 7

	Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 1999	\$2,849,899,589	\$2,849,899,589
Debt Limitation	69,747,490 (1)	28,498,996 (2)
Total Outstanding Debt		
Notes Payable	1,195,000	1,195,000
General Obligation Bonds	16,542,500	16,542,500
Special Assessment Debt	2,396,024	2,396,024
Revenue Bonds	835,471	835,471
OWDA Loans	48,025,711	48,025,711
<i>Total Outstanding Debt</i>	68,994,706	68,994,706
Exemptions		
Jail Construction Bonds	4,910,000	4,910,000
Special Assessment Debt	2,396,024	2,396,024
Revenue Bonds	835,471	835,471
OWDA Loans - Enterprise Fund Revenue	43,692,061	43,692,061
OWDA Loans - Special Assessment Revenue	4,333,650	4,333,650
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds (3)	1,158,322	1,158,322
<i>Total Exemptions</i>	57,325,528	57,325,528
<i>Net Debt</i>	11,669,178	11,669,178
<i>Total Legal Debt Margin</i> (Debt Limitation minus Net Debt)	\$58,078,312	\$16,829,818

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

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	63,747,490
	\$69,747,490

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

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

Source: Medina County Auditor's Office

Medina County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 1999

Table 8

Political Subdivision	Net General Obligation Bonded Debt (1)	Percentage Applicable To County (2)	Amount Applicable To Medina County
<i>Medina County</i>	\$15,384,178	100 %	\$15,384,178
<i>All Cities Wholly Within County</i>	9,327,542	100	9,327,542
<i>City of Rittman</i>	842,138	2	16,843
<i>All School Districts Wholly Within County</i>	35,493,432	100	35,493,432
<i>Black River Local School District</i>	0	48	0
<i>Highland Local School District</i>	260,000	99	<u>257,400</u>
<i>Total Applicable to Medina County</i>			<u>\$60,479,395</u>

(1) Debt outstanding for the School Districts is shown as of June 30, 1999 because Ohio School Districts have a July 1 to June 30 fiscal year.

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

Source: Medina County Auditor's Office

Medina County, Ohio

Ratio of Annual Debt Service Expenditures For General Obligation Bonded Debt to Total General Fund Expenditures

Last Ten Years

Table 9

Year	Principal	Interest	Total Debt Service (1)	Total General Fund Expenditures	Ratio of Debt Service to General Fund Expenditures
1990	\$485,000	\$614,999	\$1,099,999	\$12,246,200	8.98
1991	485,000	575,387	1,060,387	13,255,565	8.00
1992	485,000	534,147	1,019,147	14,117,667	7.22
1993	485,000	493,378	978,378	14,643,434	6.68
1994	485,000	452,609	937,609	16,176,306	5.80
1995	765,000	814,597	1,579,597	17,127,504	9.22
1996	782,500	741,111	1,523,611	19,672,572	7.74
1997	857,500	883,126	1,740,626	22,283,958	7.81
1998	1,202,500	932,357	2,134,857	24,263,910	8.80
1999	1,202,500	963,640	2,166,140	26,399,304	8.21

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

Source: Medina County Auditor's Office

Medina County, Ohio

Revenue Bond Coverage (1)

Last Ten Years

Table 10

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1990	\$6,311,316	\$4,746,628	\$1,564,688	\$757,014	\$1,263,034	\$2,020,048	0.77
1991	6,704,079	4,808,870	1,895,209	828,721	1,191,894	2,020,615	0.94
1992	6,797,822	4,870,708	1,927,114	1,007,613	1,133,430	2,141,043	0.90
1993	6,911,472	5,740,228	1,171,244	1,051,029	1,306,520	2,357,549	0.50
1994	7,858,694	6,634,314	1,224,380	1,118,006	1,224,990	2,342,996	0.52
1995	7,540,111	6,176,406	1,363,705	1,177,725	1,150,201	2,327,926	0.59
1996	8,537,168	7,274,363	1,262,805	1,486,864	1,311,362	2,798,226	0.45
1997	9,231,302	6,979,932	2,251,370	1,810,623	1,482,004	3,292,627	0.68
1998	9,381,802	8,100,854	1,280,948	1,863,406	1,351,150	3,214,556	0.40
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1990	\$1,372,027	\$1,007,689	\$364,338	\$212,313	\$446,634	\$658,947	0.55
1991	1,665,984	1,222,335	443,649	227,127	436,800	663,927	0.67
1992	1,726,111	1,175,875	550,236	258,411	419,897	678,308	0.81
1993	2,222,871	1,267,721	955,150	275,529	400,844	676,373	1.41
1994	2,353,190	1,635,336	717,854	293,924	404,003	697,927	1.03
1995	2,470,215	1,883,269	586,946	355,680	396,334	752,014	0.78
1996	2,673,348	1,788,163	885,185	501,730	709,447	1,211,177	0.73
1997	3,238,890	2,494,351	744,539	578,184	853,848	1,432,032	0.52
1998	3,332,689	2,357,119	975,570	616,821	900,966	1,517,787	0.64
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13

SOLID WASTE MANAGEMENT (4)

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1994	\$5,692,862	\$4,367,923	\$1,324,939	\$186,611	\$637,596	\$824,207	1.61
1995	5,361,382	4,184,113	1,177,269	200,978	623,228	824,206	1.43
1996	5,153,133	4,614,604	538,529	216,484	607,722	824,206	0.65
1997	5,974,056	4,864,072	1,109,984	233,175	591,032	824,207	1.35
1998	5,925,285	4,746,106	1,179,179	251,153	573,054	824,207	1.43
1999	6,005,192	4,875,751	1,129,441	270,517	553,690	824,207	1.37

- (1) Includes OWDA Loans
- (2) Gross revenue is total operating revenue plus interest income
- (3) Operating expenses are exclusive of depreciation
- (4) Prior to 1994, the Solid Waste Enterprise fund did not have any revenue bonds.

Source: Medina County Auditor's Office

Medina County, Ohio

Demographic Statistics

December 31, 1999

Table 11

	<u>Population</u>
1999	155,190
1998	161,170
1997	147,552
1995	139,520
1990	122,354
1980	113,150
1970	82,717
1960	65,315
1950	40,417
1940	33,034

Age Distribution, 1980 and 1990 Census

<u>Age Group</u>	<u>1980</u>	<u>1990</u>	<u>% Change</u>
0 - 17	30,745	34,867	13.41%
18 - 64	74,337	75,627	1.74
Over 65	8,068	11,860	47.00
Median Age:	29	33	

Income and Education Statistics (1993)

Per Capita Income	\$17,108
Median Household Income	\$41,707
Average Weekly Earnings	\$451.06
Number of High School Graduates	30,200
Number with Bachelor's Degree	10,069
Income below poverty - total persons	8,764
Poverty rate	7.20%

Housing Statistics (1992)

Average Family Size	2.90
Total Married Couples with Children	15,617
Total Occupied Housing Units	41,792
Average Construction Cost (1993)	\$129,408
Average Sale Price (1993)	\$97,037
Building Permits Issued (1994)	1,584
Median Rent	\$357

Population by Race 1990 Census

<u>WHITE</u>	<u>BLACK</u>	<u>INDIAN*</u>	<u>ASIAN**</u>	<u>OTHER</u>
119,793	850	172	684	855

* Indian includes American Indian, Eskimo and Aleut.

** Asian includes Asian and Pacific Islanders.

Source: Ohio County Profiles, prepared and distributed by the Office of Strategic Research, Ohio Department of Development, Columbus, OH, February, 1996.

Medina County, Ohio

Employment Statistics

December 31, 1999

Table 12

Civilian Labor Force (1999)

Total Civilian Labor Force	78,100
Total Employed	75,100
Total Unemployed	3,000
Unemployment Rate	3.8%

Employment by Sector, 1993

	Number	Percent
Mining	98	0.24 %
Construction	2,436	5.89
Manufacturing	8,750	21.15
Transportation & Utilities	902	2.18
Trade (Wholesale & Retail)	11,694	28.27
Finance, Insurance & Real Estate	2,481	6.00
Service	9,137	22.09
Government	5,094	12.32
Other	771	1.86
<i>TOTAL</i>	<u>41,363</u>	<u>100.00 %</u>

Annual Average Unemployment Rates

1990	4.6 %
1991	5.4
1992	6.5
1993	5.7
1994	5.0
1995	4.7
1996	4.5
1997	3.8
1998	4.6
1999	3.8

Source: Ohio County Profiles, prepared and distributed by the Office of Strategic Research, Ohio Department of Development, Columbus, OH, February, 1999.

Medina County, Ohio

Construction, Bank Deposits and Property Value

Last Ten Years *Table 13*

Year	New Construction			Bank Deposits (1)	Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1990	\$22,230,020	\$5,627,090	\$27,857,110	\$735,635,654	\$976,977,260	\$194,089,590	\$119,016,960
1991	28,989,130	9,395,250	38,384,380	695,978,570	1,010,147,860	206,037,280	123,396,410
1992	31,044,400	10,476,580	41,520,980	775,068,420	1,050,271,320	212,882,040	135,466,550
1993	43,396,420	8,732,410	52,128,830	801,579,645	1,194,206,420	227,836,490	144,467,720
1994	43,634,390	8,588,100	52,222,490	726,886,234	1,247,710,450	235,539,650	148,005,060
1995	53,077,580	8,683,710	61,761,290	811,794,038	1,344,112,490	244,123,110	155,988,140
1996	57,329,660	18,485,380	75,815,040	873,151,487 (3)	1,828,152,890	334,845,430	170,537,470
1997	72,113,250	17,499,180	89,612,430	97,862,101 (4)	1,829,735,220	333,980,520	183,003,940
1998	64,566,200	13,522,480	78,088,680	618,560,551 (5)	1,920,857,910	350,295,580	201,014,200
1999	81,419,770	20,916,230	102,336,000	159,232,558	2,080,794,010	364,087,890	202,030,260

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

(2) Does not include Mineral Lands and Rights.

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

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

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

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

Medina County, Ohio

Ten Largest Taxpayers

December 31, 1998*

Table 14

Taxpayer	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Edison Company	Electric Utility	\$0	\$69,371,930	\$69,371,930	2.59%
GTE North Inc.	Telephone Utility	0	35,666,900	35,666,900	1.33
Columbia Gas of Ohio Inc.	Natural Gas Utility	0	17,154,530	17,154,530	0.64
MTD	Business	4,065,460	8,089,210	12,154,670	0.45
Ohio Farmers Insurance (1) (Westfield Companies)	Business	11,301,900	0	11,301,900	0.42
Hardware Wholesalers	Business	3,316,130	5,245,070	8,561,200	0.32
Columbia Gas Trans Corp	Natural Gas Utility	0	7,840,990	7,840,990	0.29
Discount Drug Mart	Business	0	7,631,950	7,631,950	0.29
Oaks At Medina	Business	5,801,130	0	5,801,130	0.22
Valley City Steel	Business	0	5,153,790	5,153,790	0.19
TOTALS		<u>\$24,484,620</u>	<u>\$156,154,370</u>	<u>\$180,638,990</u>	<u>6.74%</u>

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

* 1999 information not available

Source: Medina County Auditor's Office

Medina County, Ohio

Ten Largest Employers

December 31, 1999

Table 15

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Discount Drug Mart	Warehousing/Retail Sales	2,300
Shiloh Industries	Manufacturer	1,938
Westfield Companies	Insurance	1,500
Medina County	Government	1,484
Schneider Trucking	Trucking Terminal	1,000
Medina General Hospital	Health Care	920
Brunswick City School District	Education	743
Medina City School District	Education	715
K-Mart	Retail	570
Wadsworth City School District	Education	410

Source: Medina County Economic Development Corporation

Medina County, Ohio

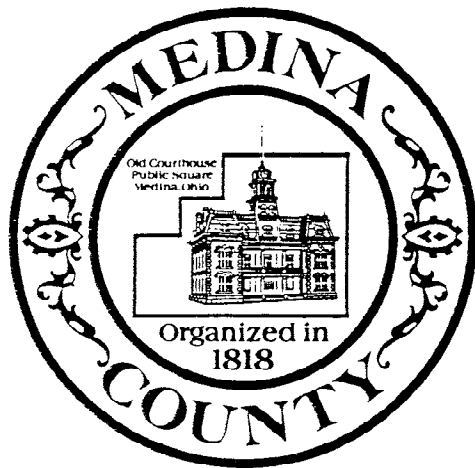
Miscellaneous Statistics

December 31, 1998

Table 16

Date of Incorporation	1818
370th most populous County in the United States	3,141 counties in U.S.
19th most populous County in the State	88 counties in the Ohio
County Seat	City of Medina
Area - Square Miles	425
Number of Political Subdivisions Located in the County	
Municipalities and Villages	9
Townships	17
School Districts	9
Total Number of County Employees	1,400
Number of Interstate Highways (I-71, I-76, and I-271)	3
Number of Miles, County highway system	334
Number of Licensed Drivers	104,992
Voter Statistics, Election of November, 1998	
Number of Registered Voters	90,372
Number of Voters, Last General Election	47,450
Percentage of Registered Voters Voting	52.51%
Agricultural Statistics, 1992	
Number of Farms	906
Average Size, in Acres	115
Average Cash Receipts per Farm	\$30,302

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





STATE OF OHIO
OFFICE OF THE AUDITOR

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MEDINA COUNTY FINANCIAL CONDITION

MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 15, 2000