

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, 2000, and have issued our report thereon dated May 29, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 2000-60952-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of Medina County in a separate letter dated May 29, 2001.

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 2000-60952-002.

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 believe the reportable condition described above is not 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 May 29, 2001.

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

May 29, 2001



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON 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, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

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.

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

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of Medina County as of and for the year ended December 31, 2000, and have issued our report thereon dated May 29, 2001. 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

May 29, 2001

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/State's Program	B-F-98-047-1	14.228	\$212,000	\$0	\$210,361	\$0
	B-F-99-047-1		74,989		68,252	
Total Community Development Block Grants/ State's Program			286,989		278,613	
Total U.S. Department of Housing and Urban Development			286,989		278,613	
<u>U.S. DEPARTMENT OF JUSTICE</u>						
<i>Direct grant</i>						
Bulletproof Vests Grant	99-0-3433	16.607	3,750		3,750	
<i>Passed through the Office of Criminal Justice Services:</i>						
Byrne Formula Grant Program	97-DG-A01-7088	16.579			129	
	99-DG-A01-7088		44,988		50,010	
	00-DG-A01-7088				11,347	
	98-DG-F01-7101				20,505	
Total Byrne Formula Grant Program			44,988		81,991	
Local Law Enforcement Block Grants Program	98-LE-LEB-3165	16.592			4,403	
Public Safety Partnership and Community Policing Grants	98-UM-WX2516	16.710	18,064		24,355	
	1999-CM-WX2286		12,382		56,765	
Total Public Safety Partnership and Community Policing Grants			30,446		81,120	
Crime Victim Assistance	99-VAG-ENE-035	16.575	36,077		30,759	
	00-VAG-ENE-035		13,793		10,150	
	01-VAG-ENE-035				4,191	
Total Crime Victim Assistance			49,870		45,100	
Crime Victim Assistance/Discretionary Grants	1999-VF-GX-K003	16.582	65,580		33,795	
Juvenile Accountability Incentive Block Grants	98-JB-1-A33	16.523			10,796	
Total U.S. Department of Justice			194,634		260,955	
<u>U.S. DEPARTMENT OF LABOR</u>						
<i>Passed through the Ohio Department of Jobs and Family Services:</i>						
Workforce Investment Act	Not Available	17.255	120,000		65,376	
<i>Passed through City of Akron, Ohio:</i>						
JTPA Cluster: Job Training Partnership Act	992105	17.250	31,744		23,166	
Total U.S. Department of Labor			151,744		88,542	

The accompanying notes are an integral part of this Schedule.

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2000

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 AGRICULTURE						
<i>Passed through the Ohio Department of Education:</i>						
Child Nutrition Cluster: Food Distribution	Not Available	10.550		4,364		3,820
National School Lunch Program	03PU and 04PU	10.555	5,477		5,902	
School Breakfast Program	Not Available	10.553	971		1,478	
Total U.S. Department of Agriculture - Child Nutrition Cluster			6,448	4,364	7,380	3,820
<i>Passed through Western Reserve Area Agency:</i>						
Nutrition - USDA Senior meals	Not Available	10.570	28,342		28,342	
Total U.S. Department of Agriculture			34,790	4,364	35,722	3,820
U.S. DEPARTMENT OF TRANSPORTATION						
<i>Passed through the Ohio Department of Transportation:</i>						
Urban Mass Transportation Capital and Operating Assistance	Oh-18-4014	20.509	259,223		291,279	
State and Community Highway Safety	52156COM 52000ENO	20.600	22,040		8,673 22,040	
Total State and Community Highway Safety			22,040		30,713	
Total U.S. Department of Transportation			281,263		321,992	
U.S. DEPARTMENT OF EDUCATION						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster: Special Education - Preschool Grants	066134-PG-S1-2000P	84.173	22,386		31,980	
Special Education - Preschool Grants	066134-PG-S1-2001P		9,545			
Special Education - Indicators of Success	066134-PG-SC-01P		3,761		3,761	
Total Special Education - Preschool Grants			35,692		35,741	
Special Education - Grants to States	066134-6B-SF-00P 066134-6B-SF-01P	84.027	32,726 13,584		46,752	
Total Special Education - Grants to States			46,310		46,752	
Total Special Education Cluster			82,002		82,493	
Innovative Education Program Strategies	066134-C2-S1-99C 066134-C2-S1-00 066134-C2-S1-01	84.298	250 1,252 366		250 1,788	
Total Innovative Education Program Strategies			1,868		2,038	
Total U.S. Department of Education			83,870		84,531	

The accompanying notes are an integral part of this Schedule.

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures (Continued)
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	104,750		103,126	
Special Programs for the Aging - Title III, Part C - Nutrition	Not Available	93.045	85,111		83,951	
Total Special Programs for the Aging - Title III, Part C - Nutrition			<u>21,816</u>		<u>21,816</u>	
			<u>106,927</u>		<u>105,767</u>	
Total Aging Cluster			211,677		208,893	
Special Program for Aging	90AM2258	93.048	9,948		10,675	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	141,693		79,193	
Social Services Block Grant	Not Available	93.667	96,773		96,773	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	84,620		84,620	
Total Social Services Block Grant			<u>181,393</u>		<u>181,393</u>	
Medical Assistance Program	Not Available	93.778	2,123,297		2,123,297	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	561,374		561,374	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	21,496		21,496	
Total Medical Assistance Program			<u>2,706,167</u>		<u>2,706,167</u>	
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	300,935		300,935	
			<u>105,018</u>		<u>105,018</u>	
			<u>405,953</u>		<u>405,953</u>	
Total U.S. Department of Health and Human Services			<u>3,656,831</u>		<u>3,592,274</u>	
Total Receipts and Expenditures of Federal Awards			<u>\$4,690,121</u>	<u>\$4,364</u>	<u>\$4,662,629</u>	<u>\$3,820</u>

The accompanying notes are an integral part of this Schedule.

MEDINA COUNTY

FOR THE YEAR ENDED DECEMBER 31, 2000

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, 2000, the amount of Community Development Block Grant loans outstanding was \$111,674.

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.

MEDINA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505

DECEMBER 31, 2000

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?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	-Community Development Block Grant, CFDA 14.228. -Social Services Block Grant, CFDA 93.667 -Medical Assistance Program, CFDA 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

NONCOMPLIANCE

Finding Number	2000-60952-001
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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, 2000, the County had the following accounts in which cash expenditures plus encumbrances exceeded appropriations:

<u>Fund/Function</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
Special Revenue Funds:			
Drug Law Enforcement/ Contractual Services	\$1,109,351	\$1,230,706	\$121,355
Capital Project Funds:			
County Capital Improvements/ Operating Transfers Out	0	56,662	56,662
State Issue II/Capital Outlay	0	1,381,658	1,381,658
Enterprise Funds:			
Sewer/Capital Outlay	4,522,316	18,484,553	13,962,237
Water/Capital Outlay	576,307	5,371,678	4,795,371
Internal Service Fund:			
Self Insurance/Claims and Judgements	3,950,000	4,034,581	84,581

**NONCOMPLIANCE
(Continued)**

Ohio Rev. Code Section 5705.41(B) (Continued) 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.

REPORTABLE CONDITION

Finding Number	2000-60952-002
----------------	----------------

During 1998, 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 within 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

None

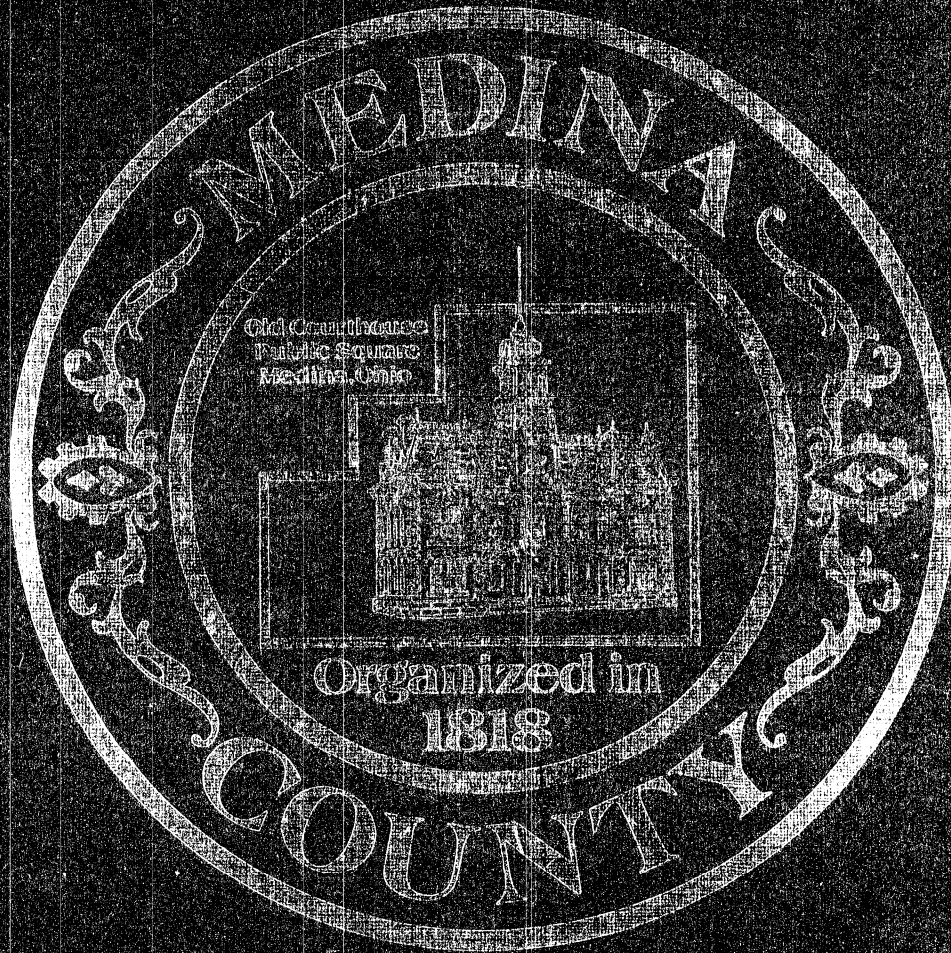
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MEDINA COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid, Explain
1999-60952-001	Cash expenditures plus encumbrances exceeded appropriations in two accounts at 12/31/99, contrary to Ohio Rev. Code Section 5705.41 (B)	No	Not Corrected.
1999-60952-002	Child Support Enforcement Agency Support Enforcement Tracking System (SETS) is unreconciled due to errors in the system.	No	Not Corrected
1999-60952-003	The County Public Transportation Department did not have adequate controls to safeguard cash fares collected and to ensure their completeness.	Yes	

MEDINA COUNTY, OHIO



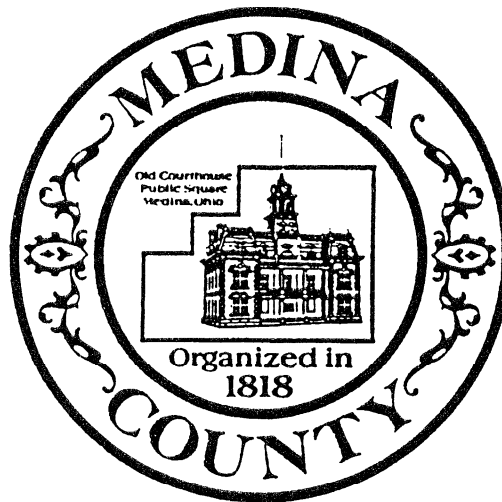
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2000

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2000



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, 2000

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Comprehensive Annual Financial Report
For the Year Ended December 31, 2000

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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

May 29, 2001

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 2000 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, 2000. 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 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, explanatory notes 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 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 of County Commissioners 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. 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 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. With the 2000 Census now completed, we find the population of the County to be 151,095. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina is the fastest growing county in northeast Ohio and the fifth fastest growing county of Ohio's eighty-eight counties. It is the second wealthiest county in the State. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced work-force and cooperative business environment. With our current "wave" of new growth (23.49% from 1990 per the 2000 Census) 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 infrastructure. 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 10 years, (1990-2000) Cuyahoga County lost approximately 40,400 people while Portage, Wayne, and Ashland counties realized moderate increases in population of approximately 9,000, 9,600, and 4,500, respectively.

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

In December 2000, our unemployment rate was 3.4 percent with a labor force of 78,700. 76,000 were employed and 2,700 were unemployed. Medina County's unemployment average was below the average of both the State of Ohio (3.7 percent-unadjusted) and the United States (3.7 percent-unadjusted).

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

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

Major Initiatives

Current Projects. The Board of County Commissioners has retained the services of an architect to design a 24,000 square foot office building to house the Veterans' Service Commission operations. This building will be located on land owned by the County and situated within close proximity to the County's other human and social service agencies. It is anticipated that this project will be completed by the Fall of 2001.

In cooperation with the Juvenile Court, the Board also plans on constructing a new, non-secure residential placement facility for runaway youths and youths under the jurisdiction of the Court. This project will allow the Court to move current operations from a rather inadequate leased building, thus providing greater flexibility and opportunities for program development. This building will also be constructed on County-owned land, and will be adjacent to the County's new juvenile detention center.

The Data Processing Board is proceeding with a project, begun in late 2000, to upgrade, expand and manage the County's vast computer network. When complete, this enhanced network will create connectivity between most of the County's buildings thus providing for more efficient utilization of existing software and technology.

Future Projects. In order to meet the needs of a growing population, the County will continue to invest in infrastructure upgrades to its sewer, water, solid waste, and road systems. Previously identified sewer/water projects are ongoing and scheduled for completion in 2001 and 2002. During 2001, it appears that concerted efforts will be made to cooperate with regional and State agencies to address much needed road improvements throughout the County. The Medina County Transportation Improvement District Board is now attempting to identify all available resources necessary to facilitate key projects, including improvements to State Route 18 and the State Route 303/Interstate 71 interchange. Initial engineering and right-of-way acquisition activity for these two projects, deemed integral to the continued vitality of the area, has commenced, or will commence, by the Summer of 2001.

Department Focus: The Medina County Auditor's Office

Department Focus. Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of over \$438,000,000 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursements and funds available.

Real Estate. The Medina County Auditor's office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 72,000 parcels of real estate in the county every six years.

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

- *Maintenance of all official records of receipts, disbursements and funds available for the County
- *Appraisal of all real estate in the County
- *Calculation of all real property tax bills in the County
- *Issuance of all vendor, cigarette, junk yard and dog and kennel licences
- *Administration of the business personal property tax

- *Tax settlements to all schools, townships, villages and cities
- * Presentation of the annual tax budgets of the 45 districts in the County
- * Weights and Measures accuracy

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

Boards. The Auditor is the presiding officer of the Budget Commission which is responsible for reviewing and approving budgets for the County, cities, villages, townships and schools. He also oversees the Board of Revision which reviews taxpayers' requests for revaluation of real estate. By statute Auditor Kovack serves as the Secretary of 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 2000, revenues in all governmental fund types (general, special revenue, capital projects and debt service) exceeded 1999 revenues by \$8,794,001. 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	1999	2000	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Property and Other Taxes	\$15,859,094	\$16,001,882	20.20%	\$142,788	0.90%
Sales Tax	7,191,887	7,564,324	9.55	372,437	5.18
Charges for Services	11,406,102	10,468,852	13.22	(937,250)	(8.22)
Licenses and Permits	22,983	5,985	0.01	(16,998)	(73.96)
Fines and Forfeitures	447,871	553,455	0.70	105,584	23.57
Intergovernmental	29,576,128	35,777,602	45.17	6,201,474	20.97
Special Assessments	998,835	1,232,520	1.56	233,685	23.40
Interest	3,284,978	5,437,039	6.87	2,152,061	65.51
Rentals	225,606	210,843	0.27	(14,763)	(6.54)
Donations	21,490	50,741	0.06	29,251	136.11
Other	1,370,786	1,896,518	2.39	525,732	38.35
Total	\$70,405,760	\$79,199,761	100.00%	\$8,794,001	

Licenses and Permits decreased due to a decrease in applications during 2000.

Fines and Forfeitures increased due to increased activity within the Courts.

Intergovernmental revenue increased due more grant monies being received in 2000.

Special Assessments increased due to a new project being started in 2000.

Interest revenue increased due to the County having more money to invest.

Donations increased due to more donations received during 2000.

Other increased during 2000 because of funds received in the Foote Road/State Route 18 capital projects fund.

Expenditures in all governmental fund types increased by \$1,714,489. The following table highlights the major expenditure functions:

Expenditures	1999	2000	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Current:					
General Government					
Legislative and Executive	\$8,574,337	\$9,975,779	13.14%	\$1,401,442	16.34%
Judicial	6,941,495	6,960,094	9.17	18,599	0.27
Public Safety	12,206,605	13,936,694	18.36	1,730,089	14.17
Public Works	6,444,036	6,544,156	8.62	100,120	1.55
Health	15,413,734	16,018,161	21.10	604,427	3.92
Human Services	11,662,482	12,987,288	17.11	1,324,806	11.36
Economic Development and Assistance	433,753	311,796	0.40	(121,957)	(28.12)
Capital Outlay	6,248,792	4,778,509	6.30	(1,470,283)	(23.53)
Intergovernmental	2,846,202	944,670	1.24	(1,901,532)	(66.81)
Debt Service:					
Principal Retirement	1,902,171	1,964,112	2.59	61,941	3.26
Interest and Fiscal Charges	1,515,056	1,481,893	1.95	(33,163)	(2.19)
Total	<u>\$74,188,663</u>	<u>\$75,903,152</u>	<u>100.00%</u>	<u>\$1,714,489</u>	

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

Economic Development and Assistance expenditures decreased due to fewer community projects in 2000.

Capital Outlay expenditures decreased due to the number of projects decreasing in 2000.

Intergovernmental decreased due to less funding available for distribution to local entities for various 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 \$9,910,785 unreserved and undesignated fund balance at December 31, 2000, represents approximately 33 percent of 2000 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.

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 income of \$1,753,236 for the year ended December 31, 2000. The total fund equity of the enterprise funds was \$147,707,630 year end. This amount includes \$8,278,628 deficit retained earnings and \$155,986,258 in contributed capital. Ohio Water Development Authority loans payable comprise 96 percent of the enterprise funds' liabilities at December 31, 2000. Management is currently analyzing operations to determine appropriate steps to alleviate the deficits.

Both component units are financially sound, reflected by retained earnings at December 31, 2000 of \$120,328 for TID and an excess of revenues under expenses of \$44,818 and fund balance at December 31, 2000 of \$196,715 for the Workshop.

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 2000 of \$4,565,578, net loss of \$693,514, and retained earnings deficit at year end of \$468,698.

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, 2000, assets held in the trust funds totaled \$195,898 while assets in agency funds totaled \$167,147,110. 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, 2000, general obligation bonds outstanding totaled \$16,540,000. During 2000, \$1,352,500 of general obligation bonds were retired. Amounts and ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$15,749,175.00
Total Legal Debt Margin	62,224,098.00
Net Debt per Capita	104.23

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, 2000, amounted to \$740,759. 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 benefited property owners and from enterprise fund revenues. At December 31, 2000, the general obligation liability for the loans was \$91,716, the special assessment liability for the loans was \$3,949,336 and the enterprise fund liability was \$60,032,716.

Special assessment bonds outstanding at December 31, 2000, were \$2,731,836. 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 "Aa2" 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 Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the primary government totaled \$6,469,380 in 2000.

A majority of the County's deposits are collateralized with securities held by the pledging financial institutions' trust department or agent in collateral pools that name the County as a participant. The face value of the pooled collateral must equal at least one hundred five 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 and for general liability claims. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$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

The Auditor of the State conducted an independent audit of all County funds and account groups for the year ended December 31, 2000. The unqualified opinion of the Auditor of the State's Office appears in the financial section of this report.

The County has had a "Single Audit," which includes all Federal funded programs administered by the County, performed for calendar year 2000 by the Auditor of the State'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 Receipts and Expenditures of Federal Awards, 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, 1999. This marked the fifteenth 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 Auditor Kovack's Office to improve the County's overall financial accounting, management, and reporting capabilities.

Acknowledgments

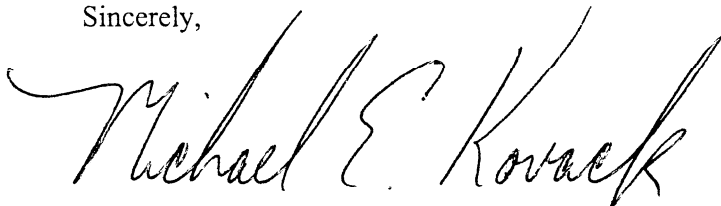
This report would not have been possible without the dedication, determination and high professional standards of Anna Wagar, Director of Financial Reporting. The technical assistance given by Sharon Creswell and Sylvia McQuown was invaluable in the completion of this project.

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, Director of the Auditor's Data Operations Office, 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.

Sincerely,

A handwritten signature in cursive script that reads "Michael E. Kovack". The signature is written in black ink and is positioned above the printed name.

MICHAEL E. KOVACK
Medina County Auditor

Medina County, Ohio
Elected Officials
December 31, 2000

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

Christopher Collier

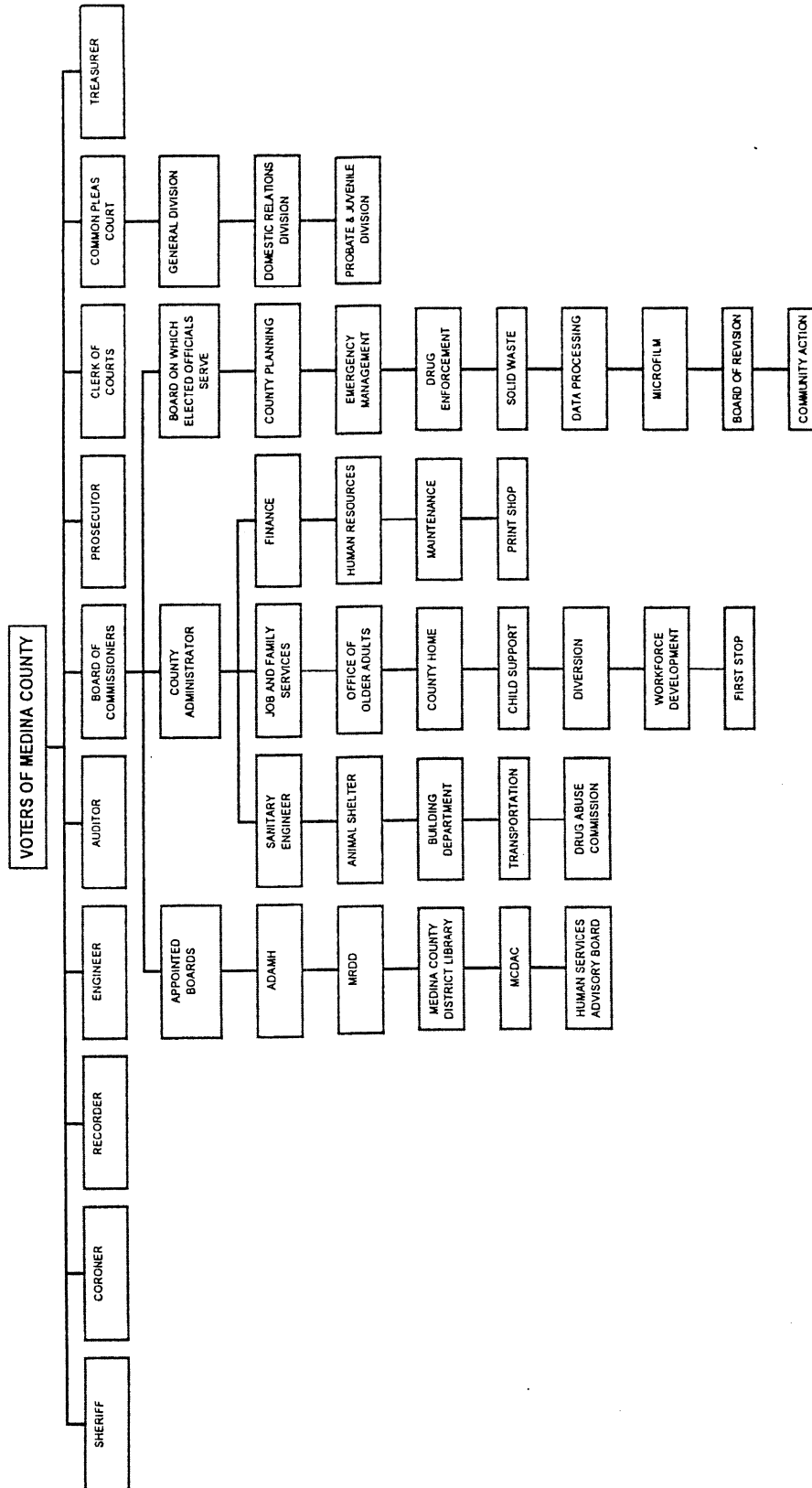
Domestic Relations

James R. Leaver

Probate and Juvenile Court

Jill R. Heck

**MEDINA COUNTY OHIO
ORGANIZATIONAL CHART
DECEMBER 31, 2000**



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, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Essler
Executive Director

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FINANCIAL SECTION



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

Medina County
144 North Broadway St.
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Medina County, Ohio, (the County) as of and for the year ended December 31, 2000, 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 \$481,962 as of December 31, 2000, and total revenues of \$1,283,900 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 of 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, 2000, 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 May 29, 2001, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

May 29, 2001

GENERAL PURPOSE
FINANCIAL STATEMENTS

Medina County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units
December 31, 2000

	Governmental Fund Types			Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
ASSETS AND OTHER DEBITS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$8,911,454	\$20,316,530	\$1,611,215	\$2,210,097	\$17,063,276
Cash and Cash Equivalents in Segregated Accounts	152,328	47,009	0	155,453	122,094
Cash and Cash Equivalents with Fiscal Agents	0	0	11,308	0	404
Investments in Segregated Accounts	0	0	5,600	0	0
Deposits	0	0	0	0	0
Receivables:					
Taxes (Due from Agency Funds)	6,239,092	6,981,729	786,399	0	0
Taxes	1,245,898	0	0	0	0
Accounts	25,598	40,859	0	0	2,682,317
Special Assessments (Due from Agency Funds)	0	26,423	4,412,995	0	0
Special Assessments	0	0	0	0	0
Interfund	396,528	0	0	0	0
Accrued Interest	660,820	39,849	0	6,154	0
Due from Other Funds	54,409	98,892	0	20,973	5,765
Intergovernmental Receivable	975,114	1,830,477	0	0	1,103,949
Materials and Supplies					
Inventory	65,131	252,668	0	0	288,365
Prepaid Expenses	0	0	0	0	0
Loans Receivable	0	111,674	0	0	0
Due from Component Unit	0	238,011	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	189,200,120
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
<i>Total Assets and Other Debits</i>	<u>\$18,726,372</u>	<u>\$29,984,121</u>	<u>\$6,827,517</u>	<u>\$2,392,677</u>	<u>\$210,466,290</u>

Fund Types	Fiduciary Fund Types	Account Groups		Primary Government	Component Units	Reporting Entity
		General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Internal Service	Trust and Agency					
\$1,142,911	\$14,635,823	\$0	\$0	\$65,891,306	\$120,328	\$66,011,634
0	950,905	0	0	1,427,789	176,960	1,604,749
0	0	0	0	11,712	0	11,712
0	0	0	0	5,600	124,934	130,534
0	0	0	0	0	1,119	1,119
0	0	0	0	14,007,220	0	14,007,220
0	135,678,356	0	0	136,924,254	0	136,924,254
0	0	0	0	2,748,774	136,708	2,885,482
0	0	0	0	4,439,418	0	4,439,418
0	14,837,759	0	0	14,837,759	0	14,837,759
0	0	0	0	396,528	0	396,528
0	0	0	0	706,823	1,816	708,639
0	0	0	0	180,039	0	180,039
0	1,240,165	0	0	5,149,705	0	5,149,705
0	0	0	0	606,164	9,670	615,834
0	0	0	0	0	2,666	2,666
0	0	0	0	111,674	0	111,674
0	0	0	0	238,011	0	238,011
0	0	64,559,241	0	253,759,361	28,089	253,787,450
0	0	0	790,825	790,825	0	790,825
0	0	0	825,990	825,990	0	825,990
0	0	0	22,171,482	22,171,482	0	22,171,482
0	0	0	1,905,846	1,905,846	0	1,905,846
<u>\$1,142,911</u>	<u>\$167,343,008</u>	<u>\$64,559,241</u>	<u>\$25,694,143</u>	<u>\$527,136,280</u>	<u>\$602,290</u>	<u>\$527,738,570</u>

(continued)

Medina County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units (continued)
December 31, 2000

	Governmental Fund Types			Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$508,329	\$1,020,154	\$0	\$28,694	\$871,139
Contracts Payable	99,986	439,628	0	218,315	234,607
Accrued Wages	291,147	270,139	0	0	90,780
Compensated Absences Payable	54,905	56,180	0	0	499,627
Retainage Payable	150,755	4,000	0	155,453	122,094
Interfund Payable	0	280,523	0	113,888	524
Due to Other Funds	70,538	109,501	0	0	0
Intergovernmental Payable	533,043	2,727,567	0	0	166,010
Other Payable	0	0	0	0	0
Deferred Revenue	6,239,092	7,008,152	5,199,394	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	11,308	0	404
Claims Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	60,032,716
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	740,759
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>7,947,795</u>	<u>11,915,844</u>	<u>5,210,702</u>	<u>516,350</u>	<u>62,758,660</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	155,986,258
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	(8,278,628)
Fund Balance:					
Reserved for Encumbrances	715,873	1,217,924	0	156,367	0
Reserved for Inventory	65,131	252,668	0	0	0
Reserved for Unclaimed Monies	86,788	0	0	0	0
Reserved for Component Unit Loan	0	238,011	0	0	0
Reserved for Loans Receivable	0	111,674	0	0	0
Unreserved, Undesignated	9,910,785	16,248,000	1,616,815	1,719,960	0
<i>Total Fund Equity (Deficit) and Other Credits</i>	<u>10,778,577</u>	<u>18,068,277</u>	<u>1,616,815</u>	<u>1,876,327</u>	<u>147,707,630</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$18,726,372</u>	<u>\$29,984,121</u>	<u>\$6,827,517</u>	<u>\$2,392,677</u>	<u>\$210,466,290</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Primary Government	Component Units	Reporting Entity
		General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
Internal Service	Trust and Agency					
\$6,667	\$3,535	\$0	\$0	\$2,438,518	\$18,908	\$2,457,426
0	0	0	0	992,536	0	992,536
0	0	0	0	652,066	16,642	668,708
0	0	0	2,302,319	2,913,031	0	2,913,031
0	0	0	0	432,302	0	432,302
0	1,593	0	0	396,528	0	396,528
0	0	0	0	180,039	0	180,039
388	2,536,920	0	78,936	6,042,864	0	6,042,864
0	0	0	0	0	11,686	11,686
0	0	0	0	18,446,638	0	18,446,638
0	144,338,643	0	0	144,338,643	0	144,338,643
0	18,446,638	0	0	18,446,638	0	18,446,638
0	901,074	0	0	901,074	0	901,074
0	923,835	0	0	923,835	0	923,835
0	0	0	0	11,712	0	11,712
1,604,554	0	0	0	1,604,554	0	1,604,554
0	0	0	4,041,052	64,073,768	0	64,073,768
0	0	0	16,540,000	16,540,000	0	16,540,000
0	0	0	0	0	238,011	238,011
0	0	0	0	740,759	0	740,759
0	0	0	2,731,836	2,731,836	0	2,731,836
<u>1,611,609</u>	<u>167,152,238</u>	<u>0</u>	<u>25,694,143</u>	<u>282,807,341</u>	<u>285,247</u>	<u>283,092,588</u>
0	0	64,559,241	0	64,559,241	0	64,559,241
0	0	0	0	155,986,258	0	155,986,258
(468,698)	0	0	0	(8,747,326)	120,328	(8,626,998)
0	1,005	0	0	2,091,169	0	2,091,169
0	0	0	0	317,799	0	317,799
0	0	0	0	86,788	0	86,788
0	0	0	0	238,011	0	238,011
0	0	0	0	111,674	0	111,674
0	189,765	0	0	29,685,325	196,715	29,882,040
(468,698)	190,770	64,559,241	0	244,328,939	317,043	244,645,982
<u>\$1,142,911</u>	<u>\$167,343,008</u>	<u>\$64,559,241</u>	<u>\$25,694,143</u>	<u>\$527,136,280</u>	<u>\$602,290</u>	<u>\$527,738,570</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, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Taxes	\$6,981,741	\$7,795,798	\$189,926
Sales Tax	7,564,324	0	0
Charges for Services	7,681,029	2,787,823	0
Licenses and Permits	5,985	0	0
Fines and Forfeitures	438,528	114,927	0
Intergovernmental	4,724,589	28,348,018	548,561
Special Assessments	0	160,080	1,072,440
Interest	5,063,815	302,714	6,119
Rentals	210,843	0	0
Donations	78	50,663	0
Other	421,046	906,862	274,211
<i>Total Revenues</i>	<u>33,091,978</u>	<u>40,466,885</u>	<u>2,091,257</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	8,284,439	1,262,729	428,611
Judicial	4,326,749	2,633,345	0
Public Safety	11,445,291	2,491,403	0
Public Works	337,646	6,206,510	0
Health	395,470	15,622,691	0
Human Services	1,686,476	11,300,812	0
Economic Development and Assistance	50,000	261,796	0
Capital Outlay	0	0	0
Intergovernmental	944,670	0	0
Debt Service:			
Principal Retirement	4,826	0	1,959,286
Interest and Fiscal Charges	8,254	0	1,429,616
<i>Total Expenditures</i>	<u>27,483,821</u>	<u>39,779,286</u>	<u>3,817,513</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,608,157</u>	<u>687,599</u>	<u>(1,726,256)</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	12,660	0
Proceeds of Bonds	0	0	733,390
Operating Transfers - In	0	1,322,727	1,351,588
Operating Transfers - Out	(2,899,545)	(1,006,824)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,899,545)</u>	<u>328,563</u>	<u>2,084,978</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	2,708,612	1,016,162	358,722
<i>Fund Balances Beginning of Year</i>	8,054,465	16,974,417	1,258,093
<i>Increase in Reserve for Inventory</i>	<u>15,500</u>	<u>77,698</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$10,778,577</u></u>	<u><u>\$18,068,277</u></u>	<u><u>\$1,616,815</u></u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Primary Government Totals (Memorandum Only)
\$1,034,417	\$0	\$16,001,882
0	0	7,564,324
0	0	10,468,852
0	0	5,985
0	0	553,455
2,156,434	0	35,777,602
0	0	1,232,520
64,391	0	5,437,039
0	0	210,843
0	92,111	142,852
294,399	13,332	1,909,850
3,549,641	105,443	79,305,204
0	0	9,975,779
0	0	6,960,094
0	0	13,936,694
0	0	6,544,156
0	0	16,018,161
0	101,427	13,088,715
0	0	311,796
4,778,509	0	4,778,509
0	0	944,670
0	0	1,964,112
44,023	0	1,481,893
4,822,532	101,427	76,004,579
(1,272,891)	4,016	3,300,625
0	2	12,662
1,329,050	0	2,062,440
1,276,420	0	3,950,735
(56,662)	(72)	(3,963,103)
2,548,808	(70)	2,062,734
1,275,917	3,946	5,363,359
600,410	186,824	27,074,209
0	0	93,198
\$1,876,327	\$190,770	\$32,530,766

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, 2000*

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$6,385,592	\$7,043,323	\$657,731
Sales Tax	6,879,202	7,587,776	708,574
Charges for Services	7,284,821	8,022,337	737,516
Licenses and Permits	13,694	15,104	1,410
Fines and Forfeitures	401,511	442,868	41,357
Intergovernmental	3,809,633	4,202,034	392,401
Special Assessments	0	0	0
Tap In Fees	0	0	0
Interest	3,526,442	3,889,674	363,232
Rentals	191,154	210,843	19,689
Donations	0	0	0
Other	381,727	421,046	39,319
<i>Total Revenues</i>	<u>28,873,776</u>	<u>31,835,005</u>	<u>2,961,229</u>
Expenditures			
Current:			
General Government			
Legislative and Executive	8,401,610	7,859,282	542,328
Judicial	4,234,919	4,022,077	212,842
Public Safety	10,307,038	10,027,228	279,810
Public Works	290,000	290,000	0
Health	496,600	382,297	114,303
Human Services	1,966,608	1,693,075	273,533
Economic Development and Assistance	50,000	50,000	0
Employee Fringe Benefits	4,224,424	4,021,081	203,343
Capital Outlay	0	0	0
Intergovernmental	948,970	944,670	4,300
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>30,920,169</u>	<u>29,289,710</u>	<u>1,630,459</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,046,393)</u>	<u>2,545,295</u>	<u>4,591,688</u>
Other Financing Sources (Uses)			
Proceeds Bonds	0	0	0
Proceeds of Notes	0	0	0
Sale of Fixed Assets	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(3,071,567)	(3,016,661)	54,906
<i>Total Other Financing Sources (Uses)</i>	<u>(3,071,567)</u>	<u>(3,016,661)</u>	<u>54,906</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(5,117,960)	(471,366)	4,646,594
<i>Fund Balances Beginning of Year</i>	6,407,919	6,407,919	0
Prior Year Encumbrances Appropriated	764,935	764,935	0
<i>Fund Balances End of Year</i>	<u>\$2,054,894</u>	<u>\$6,701,488</u>	<u>\$4,646,594</u>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$6,970,875	\$7,115,209	\$144,334	\$986,734	\$1,427,387	\$440,653
0	0	0	0	0	0
3,782,092	3,491,417	(290,675)	797,026	840,580	43,554
0	0	0	0	0	0
118,393	114,741	(3,652)	0	0	0
29,776,450	28,579,499	(1,196,951)	381,142	548,561	167,419
0	183,121	183,121	1,125,502	1,164,621	39,119
0	0	0	4,187,445	4,428,343	240,898
253,688	229,749	(23,939)	686,969	726,145	39,176
0	0	0	0	0	0
48,724	50,663	1,939	0	0	0
<u>1,093,608</u>	<u>953,174</u>	<u>(140,434)</u>	<u>552,347</u>	<u>567,726</u>	<u>15,379</u>
<u>42,043,830</u>	<u>40,717,573</u>	<u>(1,326,257)</u>	<u>8,717,165</u>	<u>9,703,363</u>	<u>986,198</u>
2,505,522	1,696,145	809,377	3,036,102	1,259,762	1,776,340
2,699,032	2,270,560	428,472	0	0	0
2,829,096	2,336,954	492,142	0	0	0
8,762,876	6,269,895	2,492,981	0	0	0
15,297,583	14,050,526	1,247,057	0	0	0
12,736,183	9,961,391	2,774,792	0	0	0
439,122	354,629	84,493	0	0	0
5,313,871	4,092,158	1,221,713	0	0	0
0	0	0	0	0	0
10,000	0	10,000	0	0	0
0	0	0	8,214,998	7,645,276	569,722
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,580,774</u>	<u>3,980,834</u>	<u>599,940</u>
<u>50,593,285</u>	<u>41,032,258</u>	<u>9,561,027</u>	<u>15,831,874</u>	<u>12,885,872</u>	<u>2,946,002</u>
<u>(8,549,455)</u>	<u>(314,685)</u>	<u>8,234,770</u>	<u>(7,114,709)</u>	<u>(3,182,509)</u>	<u>3,932,200</u>
0	0	0	1,950,000	2,062,440	112,440
0	0	0	0	0	0
1,029	12,660	11,631	0	0	0
1,523,321	1,439,843	(83,478)	2,848,691	2,848,691	0
<u>(1,329,379)</u>	<u>(1,006,824)</u>	<u>322,555</u>	<u>(990,883)</u>	<u>(852,634)</u>	<u>138,249</u>
<u>194,971</u>	<u>445,679</u>	<u>250,708</u>	<u>3,807,808</u>	<u>4,058,497</u>	<u>250,689</u>
(8,354,484)	130,994	8,485,478	(3,306,901)	875,988	4,182,889
14,061,000	14,061,000	0	11,175,448	11,175,448	0
<u>2,347,396</u>	<u>2,347,396</u>	<u>0</u>	<u>6,102</u>	<u>6,102</u>	<u>0</u>
<u>\$8,053,912</u>	<u>\$16,539,390</u>	<u>\$8,485,478</u>	<u>\$7,874,649</u>	<u>\$12,057,538</u>	<u>\$4,182,889</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, 2000*

	<u>Capital Projects Funds</u>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
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	2,265,248	2,157,900	(107,348)
Special Assessments	0	0	0
Tap In Fees	0	0	0
Interest	120,006	62,934	(57,072)
Rentals	0	0	0
Donations	0	0	0
Other	654,452	273,605	(380,847)
<i>Total Revenues</i>	<u>3,039,706</u>	<u>2,494,439</u>	<u>(545,267)</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
Basic Utility Services	0	0	0
Capital Outlay	5,385,053	5,855,791	(470,738)
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>5,385,053</u>	<u>5,855,791</u>	<u>(470,738)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,345,347)</u>	<u>(3,361,352)</u>	<u>(1,016,005)</u>
Other Financing Sources (Uses)			
Proceeds Bonds	0	0	0
Proceeds of Notes	1,300,000	1,300,000	0
Sale of Fixed Assets	0	0	0
Operating Transfers In	1,146,129	1,276,420	130,291
Operating Transfers Out	0	(56,662)	(56,662)
<i>Total Other Financing Sources (Uses)</i>	<u>2,446,129</u>	<u>2,519,758</u>	<u>73,629</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	100,782	(841,594)	(942,376)
<i>Fund Balances Beginning of Year</i>	1,227,945	1,227,945	0
Prior Year Encumbrances Appropriated	<u>1,290,755</u>	<u>1,290,755</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,619,482</u></u>	<u><u>\$1,677,106</u></u>	<u><u>(\$942,376)</u></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	\$14,343,201	\$15,585,919	\$1,242,718
0	0	0	6,879,202	7,587,776	708,574
0	0	0	11,863,939	12,354,334	490,395
0	0	0	13,694	15,104	1,410
0	0	0	519,904	557,609	37,705
0	0	0	36,232,473	35,487,994	(744,479)
0	0	0	1,125,502	1,347,742	222,240
0	0	0	4,187,445	4,428,343	240,898
0	0	0	4,587,105	4,908,502	321,397
0	0	0	191,154	210,843	19,689
106,225	92,111	(14,114)	154,949	142,774	(12,175)
28,775	13,332	(15,443)	2,710,909	2,228,883	(482,026)
<u>135,000</u>	<u>105,443</u>	<u>(29,557)</u>	<u>82,809,477</u>	<u>84,855,823</u>	<u>2,046,346</u>
0	0	0	13,943,234	10,815,189	3,128,045
0	0	0	6,933,951	6,292,637	641,314
0	0	0	13,136,134	12,364,182	771,952
0	0	0	9,052,876	6,559,895	2,492,981
0	0	0	15,794,183	14,432,823	1,361,360
148,872	120,858	28,014	14,851,663	11,775,324	3,076,339
0	0	0	489,122	404,629	84,493
0	0	0	9,538,295	8,113,239	1,425,056
0	0	0	5,385,053	5,855,791	(470,738)
0	0	0	958,970	944,670	14,300
0	0	0	8,214,998	7,645,276	569,722
0	0	0	4,580,774	3,980,834	599,940
<u>148,872</u>	<u>120,858</u>	<u>28,014</u>	<u>102,879,253</u>	<u>89,184,489</u>	<u>13,694,764</u>
<u>(13,872)</u>	<u>(15,415)</u>	<u>(1,543)</u>	<u>(20,069,776)</u>	<u>(4,328,666)</u>	<u>15,741,110</u>
0	0	0	1,950,000	2,062,440	112,440
0	0	0	1,300,000	1,300,000	0
0	2	2	1,029	12,662	11,633
0	0	0	5,518,141	5,564,954	46,813
0	(72)	(72)	(5,391,829)	(4,932,853)	458,976
<u>0</u>	<u>(70)</u>	<u>(70)</u>	<u>3,377,341</u>	<u>4,007,203</u>	<u>629,862</u>
(13,872)	(15,485)	(1,613)	(16,692,435)	(321,463)	16,370,972
175,949	175,949	0	33,048,261	33,048,261	0
18,426	18,426	0	4,427,614	4,427,614	0
<u>\$180,503</u>	<u>\$178,890</u>	<u>(\$1,613)</u>	<u>\$20,783,440</u>	<u>\$37,154,412</u>	<u>\$16,370,972</u>

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, 2000

	Enterprise	Internal Service	Primary Government Totals (Memorandum Only)
Operating Revenues			
Charges for Services	\$19,507,762	\$4,509,001	\$24,016,763
Other	249,514	56,577	306,091
<i>Total Operating Revenues</i>	<u>19,757,276</u>	<u>4,565,578</u>	<u>24,322,854</u>
Operating Expenses			
Personal Services	5,596,495	15,490	5,611,985
Contractual Services	6,157,540	588,371	6,745,911
Materials and Supplies	1,488,299	0	1,488,299
Claims	0	4,686,057	4,686,057
Depreciation	2,793,014	0	2,793,014
Other	545,736	47,180	592,916
<i>Total Operating Expenses</i>	<u>16,581,084</u>	<u>5,337,098</u>	<u>21,918,182</u>
<i>Operating Income (Loss)</i>	<u>3,176,192</u>	<u>(771,520)</u>	<u>2,404,672</u>
Non-Operating Revenues (Expenses)			
Interest	954,335	78,006	1,032,341
Operating Grant	90,048	0	90,048
Interest and Fiscal Charges	(2,479,707)	0	(2,479,707)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,435,324)</u>	<u>78,006</u>	<u>(1,357,318)</u>
<i>Income (Loss) Before Operating Transfers</i>	1,740,868	(693,514)	1,047,354
Operating Transfers - In	442,368	0	442,368
Operating Transfers - Out	(430,000)	0	(430,000)
<i>Net Income (Loss)</i>	1,753,236	(693,514)	1,059,722
Depreciation on Fixed Assets Acquired by Contributed Capital	778,698	0	778,698
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(10,810,562)</u>	<u>224,816</u>	<u>(10,585,746)</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u>(8,278,628)</u>	<u>(468,698)</u>	<u>(8,747,326)</u>
<i>Contributed Capital Beginning of Year</i>	148,984,253	0	148,984,253
Other Contributions:			
Special Assessments	92,182	0	92,182
Customers - Tap - In Fees	4,572,815	0	4,572,815
Developers	3,115,706	0	3,115,706
Depreciation on Fixed Assets Acquired by Contributed Capital	(778,698)	0	(778,698)
<i>Contributed Capital End of Year</i>	<u>155,986,258</u>	<u>0</u>	<u>155,986,258</u>
<i>Total Fund Equity (Deficit) End of Year</i>	<u>\$147,707,630</u>	<u>(\$468,698)</u>	<u>\$147,238,932</u>

See accompanying notes to the general purpose financial statements

Transportation Improvement District	Reporting Entity Totals (Memorandum Only)
\$0	\$24,016,763
<u>69,860</u>	<u>375,951</u>
<u>69,860</u>	<u>24,392,714</u>
0	5,611,985
0	6,745,911
0	1,488,299
0	4,686,057
0	2,793,014
<u>0</u>	<u>592,916</u>
<u>0</u>	<u>21,918,182</u>
<u>69,860</u>	<u>2,474,532</u>
0	1,032,341
46,927	136,975
<u>0</u>	<u>(2,479,707)</u>
<u>46,927</u>	<u>(1,310,391)</u>
116,787	1,164,141
0	442,368
<u>0</u>	<u>(430,000)</u>
116,787	1,176,509
0	778,698
<u>3,541</u>	<u>(10,582,205)</u>
<u>120,328</u>	<u>(8,626,998)</u>
0	148,984,253
0	92,182
0	4,572,815
0	3,115,706
<u>0</u>	<u>(778,698)</u>
<u>0</u>	<u>155,986,258</u>
<u>\$120,328</u>	<u>\$147,359,260</u>

Medina County, Ohio
Statement of Revenues, Expenses and Changes in Fund Balance
Component Unit
For the Year Ended December 31, 2000

	<u>Medina County Sheltered Industries, Inc.</u>
Revenues	
Rest Area Contracts	\$522,853
Food Service Revenue	35,876
Industrial/Workshop Revenue	129,953
Enclaves	65,296
Transfer from Primary Government	
Medina County Achievement Center	317,656
Horticultural Services	22,406
Interest Income	16,877
Other Income	172,983
	<u>1,283,900</u>
<i>Total Revenues</i>	<i>1,283,900</i>
Expenses	
Program Services	1,109,944
Management and General	218,774
	<u>1,328,718</u>
<i>Total Expenses</i>	<i>1,328,718</i>
<i>Excess of Revenues Under Expenses</i>	<i>(44,818)</i>
<i>Fund Balance Beginning of Year</i>	<i>241,533</i>
	<u>241,533</u>
<i>Fund Balance End of Year</i>	<i>\$196,715</i>
	<u>\$196,715</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, 2000*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$19,531,603	\$18,625,071	(\$906,532)
Tap-In Fees	164,662	144,472	(20,190)
Interest	254,601	234,309	(20,292)
Operating Grants	89,851	90,048	197
Other	194,144	190,147	(3,997)
OWDA Proceeds	0	19,436,933	19,436,933
<i>Total Revenues</i>	<u>20,234,861</u>	<u>38,720,980</u>	<u>18,486,119</u>
Expenses			
Personal Services	5,840,156	5,492,437	347,719
Materials and Supplies	914,919	650,711	264,208
Contractual Services	8,651,174	7,014,911	1,636,263
Claims	0	0	0
Capital Outlay	5,537,315	23,928,923	(18,391,608)
Other	1,163,835	634,861	528,974
<i>Total Expenses</i>	<u>22,107,399</u>	<u>37,721,843</u>	<u>(15,614,444)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,872,538)	999,137	2,871,675
Operating Transfers - In	0	895,002	895,002
Operating Transfers - Out	(1,688,497)	(1,527,103)	161,394
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(3,561,035)	367,036	3,928,071
<i>Fund Equity at Beginning of Year</i>	3,757,849	3,757,849	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,340,351</u>	<u>1,340,351</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$1,537,165</u>	<u>\$5,465,236</u>	<u>\$3,928,071</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, 2000*

	Internal Service Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$4,369,578	\$4,509,001	\$139,423
Tap-In Fees	0	0	0
Interest	75,594	78,006	2,412
Operating Grants	0	0	0
Other	54,828	56,577	1,749
OWDA Proceeds	0	0	0
<i>Total Revenues</i>	<u>4,500,000</u>	<u>4,643,584</u>	<u>143,584</u>
Expenses			
Personal Services	20,150	17,505	2,645
Materials and Supplies	0	0	0
Contractual Services	600,000	584,297	15,703
Claims	3,950,000	4,034,581	(84,581)
Capital Outlay	0	0	0
Other	50,000	47,180	2,820
<i>Total Expenses</i>	<u>4,620,150</u>	<u>4,683,563</u>	<u>(63,413)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(120,150)	(39,979)	80,171
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(120,150)	(39,979)	80,171
<i>Fund Equity at Beginning of Year</i>	1,182,501	1,182,501	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>\$1,062,351</u>	<u>\$1,142,522</u>	<u>\$80,171</u>

See accompanying notes to the general purpose financial statements

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$23,901,181	\$23,134,072	(\$767,109)
164,662	144,472	(20,190)
330,195	312,315	(17,880)
89,851	90,048	197
248,972	246,724	(2,248)
0	19,436,933	19,436,933
<u>24,734,861</u>	<u>43,364,564</u>	<u>18,629,703</u>
5,860,306	5,509,942	350,364
914,919	650,711	264,208
9,251,174	7,599,208	1,651,966
3,950,000	4,034,581	(84,581)
5,537,315	23,928,923	(18,391,608)
<u>1,213,835</u>	<u>682,041</u>	<u>531,794</u>
<u>26,727,549</u>	<u>42,405,406</u>	<u>(15,677,857)</u>
(1,992,688)	959,158	2,951,846
0	895,002	895,002
<u>(1,688,497)</u>	<u>(1,527,103)</u>	<u>161,394</u>
(3,681,185)	327,057	4,008,242
4,940,350	4,940,350	0
<u>1,340,351</u>	<u>1,340,351</u>	<u>0</u>
<u>\$2,599,516</u>	<u>\$6,607,758</u>	<u>\$4,008,242</u>

Medina County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
For the Year Ended December 31, 2000

	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	\$19,449,289	\$0	\$19,449,289
Cash Received from Quasi-External Transactions With Other Funds	0	4,509,001	4,509,001
Other Cash Receipts	483,662	56,577	540,239
Other Non-Operating Cash Receipts	0	0	0
Cash Payments for Goods and Services	(7,781,523)	(584,297)	(8,365,820)
Cash Paid to Employees	(5,552,363)	(17,841)	(5,570,204)
Other Operating Cash Payments	(545,736)	(47,180)	(592,916)
Cash Payments for Claims	0	(4,034,581)	(4,034,581)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,053,329</u>	<u>(118,321)</u>	<u>5,935,008</u>
Cash Flows from Noncapital Financing Activities:			
Operating Grants	0	0	0
Transfers In	442,368	0	442,368
Transfers Out	(430,000)	0	(430,000)
Repayment of Interfund Loan	(1,080)	0	(1,080)
Advance In	524	0	524
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>11,812</u>	<u>0</u>	<u>11,812</u>
Cash Flows from Capital and Related Financing Activities:			
Payments for Capital Acquisition	(23,644,098)	0	(23,644,098)
Receipts from Capital Grants	90,048	0	90,048
Principal Payments-Revenue Bonds	(94,712)	0	(94,712)
Interest Payments-Revenue Bonds	(57,611)	0	(57,611)
Principal Payments-OWDA Loans	(3,096,278)	0	(3,096,278)
Interest Payments-OWDA Loans	(2,422,096)	0	(2,422,096)
Proceeds from OWDA	19,436,933	0	19,436,933
Receipts from Tap-in Fees	4,572,815	0	4,572,815
Receipts from Special Assessments	92,182	0	92,182
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(5,122,817)</u>	<u>0</u>	<u>(5,122,817)</u>
Cash Flows from Investing Activities:			
Redemption of Certificates of Deposit	0	0	0
Interest on Investments	954,335	78,006	1,032,341
<i>Net Cash Provided by Investing Activities</i>	<u>954,335</u>	<u>78,006</u>	<u>1,032,341</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,896,659	(40,315)	1,856,344
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>15,289,115</u>	<u>1,183,226</u>	<u>16,472,341</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$17,185,774</u>	<u>\$1,142,911</u>	<u>\$18,328,685</u>

Component Units	<u>Reporting Entity</u> Totals (Memorandum Only)
\$1,292,839	\$20,742,128
0	4,509,001
69,860	610,099
0	0
(1,362,703)	(9,728,523)
0	(5,570,204)
0	(592,916)
0	(4,034,581)
<u>(4)</u>	<u>5,935,004</u>
46,927	46,927
0	442,368
0	(430,000)
0	(1,080)
0	524
<u>46,927</u>	<u>58,739</u>
(3,413)	(23,647,511)
0	90,048
0	(94,712)
0	(57,611)
0	(3,096,278)
0	(2,422,096)
0	19,436,933
0	4,572,815
0	92,182
<u>(3,413)</u>	<u>(5,126,230)</u>
199,387	199,387
18,206	1,050,547
<u>217,593</u>	<u>1,249,934</u>
261,103	2,117,447
36,185	16,508,526
<u>\$297,288</u>	<u>\$18,625,973</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, 2000

	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	\$3,176,192	(\$771,520)	\$2,404,672
Adjustments:			
Depreciation Expense	2,793,014	0	2,793,014
Interest Revenue	0	0	0
Accrued Interest Receivable	0	0	0
Deposits	0	0	0
Payment received for reimbursement of equipment purchases	0	0	0
(Increase) Decrease in Assets:			
Accounts Receivable	(52,476)	0	(52,476)
Accrued Interest Receivable	0	0	0
Due from Other Funds	(5,765)	0	(5,765)
Intergovernmental Receivable	234,148	0	234,148
Materials and Supplies Inventory	27,579	0	27,579
Prepaid Expenses	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	(406,860)	4,074	(402,786)
Contracts Payable	210,711	0	210,711
Accrued Wages and Benefits	(162,888)	(1,715)	(164,603)
Compensated Absences Payable	153,345	(657)	152,688
Intergovernmental Payable	86,329	21	86,350
Other Payable	0	0	0
Claims Payable	0	651,476	651,476
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$6,053,329</u>	<u>(\$118,321)</u>	<u>\$5,935,008</u>

Noncash Activities:

The enterprise funds received donated fixed assets from developers in the amount of \$3,115,706.

See accompanying notes to the general purpose financial statements

<u>Component Units</u>	<u>Reporting Entity Totals (Memorandum Only)</u>
\$25,042	\$2,429,714
17,274	2,810,288
(18,206)	(18,206)
0	0
600	600
4,824	4,824
25,216	(27,260)
1,329	1,329
0	(5,765)
0	234,148
1,391	28,970
4,742	4,742
(59,953)	(462,739)
0	210,711
(13,640)	(178,243)
0	152,688
0	86,350
11,377	11,377
<u>0</u>	<u>651,476</u>
<u><u>(\$4)</u></u>	<u><u>\$5,935,004</u></u>

Medina County, Ohio
Combining Balance Sheet
All Discretely Presented Component Units
December 31, 2000

	Transportation Improvement District	Medina County Sheltered Industries, Inc.	Totals Component Units
	<u> </u>	<u> </u>	<u> </u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$120,328	\$0	\$120,328
Cash and Cash Equivalents in Segregated Accounts	0	176,960	176,960
Investments in Segregated Accounts	0	124,934	124,934
Deposits	0	1,119	1,119
Receivables:			
Accounts	0	136,708	136,708
Accrued Interest	0	1,816	1,816
Materials and Supplies			
Inventory	0	9,670	9,670
Prepaid Expenses	0	2,666	2,666
Fixed Assets (Net of Accumulated Depreciation)	<u>0</u>	<u>28,089</u>	<u>28,089</u>
<i>Total Assets</i>	<u><u>\$120,328</u></u>	<u><u>\$481,962</u></u>	<u><u>\$602,290</u></u>
Liabilities			
Accounts Payable	\$0	\$18,908	\$18,908
Accrued Wages	0	16,642	16,642
Other Payable	0	11,686	11,686
Due to Primary Government	<u>0</u>	<u>238,011</u>	<u>238,011</u>
<i>Total Liabilities</i>	<u>0</u>	<u>285,247</u>	<u>285,247</u>
Fund Equity			
Retained Earnings:			
Unreserved	120,328	0	120,328
Fund Balance:			
Unreserved, Undesignated	<u>0</u>	<u>196,715</u>	<u>196,715</u>
<i>Total Fund Equity</i>	<u>120,328</u>	<u>196,715</u>	<u>317,043</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$120,328</u></u>	<u><u>\$481,962</u></u>	<u><u>\$602,290</u></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, 2000

	<u>Transportation Improvement District</u>	<u>Medina County Sheltered Industries, Inc.</u>	<u>Totals Component Units</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$0	\$1,292,839	\$1,292,839
Other Cash Receipts	69,860	0	69,860
Cash Payments for Goods and Services	<u>0</u>	<u>(1,362,703)</u>	<u>(1,362,703)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>69,860</u>	<u>(69,864)</u>	<u>(4)</u>
Cash Flows from Noncapital Financing Activities:			
Operating Grants	<u>46,927</u>	<u>0</u>	<u>46,927</u>
Cash Flows from Capital and Related Financing Activities:			
Payments for Capital Acquisition	<u>0</u>	<u>(3,413)</u>	<u>(3,413)</u>
Cash Flows from Investing Activities:			
Redemption of Certificates of Deposit	0	199,387	199,387
Interest on Investments	<u>0</u>	<u>18,206</u>	<u>18,206</u>
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>217,593</u>	<u>217,593</u>
Net Increase in Cash and Cash Equivalents	116,787	144,316	261,103
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>3,541</u>	<u>32,644</u>	<u>36,185</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$120,328</u></u>	<u><u>\$176,960</u></u>	<u><u>\$297,288</u></u>
Reconciliation of Operating Income/Excess of Revenues Under Expenses to Net Cash Provided by (Used for) Operating Activities:			
Operating Loss/ Excess Revenues Under Expenses	\$69,860	(\$44,818)	\$25,042
Adjustments:			
Depreciation Expense	0	17,274	17,274
Interest Revenue	0	(18,206)	(18,206)
Deposits	0	600	600
Payment received for reimbursement of equipment purchases	0	4,824	4,824
(Increase) Decrease in Assets:			
Accounts Receivable	0	25,216	25,216
Accrued Interest Receivable	0	1,329	1,329
Materials and Supplies Inventory	0	1,391	1,391
Prepaid Expenses	0	4,742	4,742
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(59,953)	(59,953)
Accrued Wages	0	(13,640)	(13,640)
Other Payable	<u>0</u>	<u>11,377</u>	<u>11,377</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$69,860</u></u>	<u><u>(\$69,864)</u></u>	<u><u>(\$4)</u></u>

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, 2000

Note 1 - Reporting Entity

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

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes.

The 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 one County Commissioner, one representative from the Townships, one representative from the Cities, the County Engineer and one representative from the Economic Development Corporation. The TID 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, Ohio
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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 and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of Medina County, the Workshop is reflected as a component unit of Medina County. 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 Organization, Risk Sharing Pool, Related Organization or Insurance Purchasing Pool. These organizations are presented in Note 21, Note 22, Note 23, Note 24 and Note 25 to the general purpose financial statements. These organizations are:

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

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered part of Medina County. Accordingly, the activity of the following entities 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 27 and 28.

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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).

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.

Medina County, Ohio
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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.

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.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 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 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 and 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

Medina County, Ohio
Notes to the General Purpose Financial Statements
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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 2000.

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, 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.

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 made an advance 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 advance received from the general fund and the general fund has an interfund receivable for the same amount on the combined balance sheet. See Note 18.

During 2000, 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.

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

Medina County, Ohio
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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, 2000.

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 2000 amounted to \$5,063,815 which includes \$4,192,928 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, not purchased from the pool, 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, 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:

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

<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 "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 and long-term loans are recognized as a liability of the general long-term obligations account group until due.

Medina County, Ohio
Notes to the General Purpose Financial Statements
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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 bonds and notes 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 2000, 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.

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 and notes receivable which represent revolving loan fund monies (community development block grant) loaned to local businesses. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies.

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." A schedule of interfund assets and liabilities is provided in Note 18.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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.

Note 3 - Compliance and Accountability

A. Legal Compliance

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

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Fund:			
Drug Law Enforcement			
Public Safety			
Drug Law Enforcement and Education			
Contractual Services	\$1,109,351	\$1,230,706	\$121,355
Capital Project Fund:			
State Issue II			
Capital Outlay	0	1,381,658	1,381,658

Medina County, Ohio
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Enterprise Funds:

Sewer			
Capital Outlay	\$4,522,316	\$18,484,553	\$13,962,237

Water			
Capital Outlay	576,307	5,371,678	4,795,371

Internal Service Fund:

Self-Insurance			
Claims and Judgements	3,950,000	4,034,581	84,581

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

	Estimated Revenues Plus Carryover Balance	Appropriations	Excess
Special Revenue Fund:			
Community Development Block Grant	\$280,251	\$280,252	\$1

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:	
COPS Program	\$37,599
Office of Older Adults	5,297
Safe Communities Program	8,673
Title VI-D	46,113
Transportation Program	73,197
Capital Projects Fund:	
Foote Road/ State Route 18 Improvement	113,888
Agency Fund:	
Law Library	5,388

B. Fund Deficits

The following funds had a deficit fund balance or deficit retained earnings as of December 31, 2000:

	Deficit Fund Balance	Deficit Retained Earnings
Special Revenue Funds		
Community Development Block Grant	\$27	
Drug Enforcement	90,287	
Job Training Partnership Act	1	
Office for Older Adults	60	
Other:		
Community Safety Awareness	6,904	
COPS Program	37,599	
Cost of Service Study	8,378	

Medina County, Ohio
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For the Year Ended December 31, 2000

Special Revenue Funds (continued)

Marriage License	\$730
Safe Communities	21,295
Title VI - D	1,961
Transportation Program	5,092
Workforce Development	9,019

Capital Projects Fund

Foot Road/State Route 18	113,888
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Enterprise Funds

Medina County Sewer District	4,809,875
Medina County Water District	6,909,199

Internal Service Fund

Self Insurance	468,698
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The deficits in the special revenue funds resulted from the recognition of accrued liabilities. The general fund is responsible to cover deficit fund balances by means of a transfer. However, this is done when cash is needed rather than when accruals occur.

The capital projects fund had a deficit fund balance caused by revenues being insufficient to cover expenditures. 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 enterprise funds' and internal service fund retained earnings deficits resulted from the application of generally accepted accounting principles. The County will review the operations to determine if steps need to be taken to insure that the funds are self-sustaining.

Note 4 - 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:

Medina County, Ohio
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For the Year Ended December 31, 2000

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. 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).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. 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
GAAP Basis	\$2,708,612	\$1,016,162	\$358,722	\$1,275,917	\$3,946
Adjustment for Revenue Accruals	(689,563)	423,062	(677)	(1,078,910)	0
Revenue for Debt Retirement	0	0	7,612,107	0	0
Proceeds of Bonds	0	0	1,329,050	0	0
Operating Transfers In for Debt	0	0	1,497,103	0	0
Adjustments for Expenditure Accruals	(527,030)	1,752,052	0	(619,498)	(4,016)
Expenditures for Debt Retirement	0	0	(822,591)	0	0
Principal Retirement for Debt	0	0	(5,685,990)	0	0
Interest and Fiscal Charges for Debt	0	0	(2,551,218)	0	0
Unrecorded Cash	(193,628)	(33,943)	676	0	0
Fair Value Adjustment for Investments	(373,782)	(21,315)	0	(5,342)	0
Operating Transfers Out for Debt	0	0	(852,634)	0	0
Adjustment for Encumbrances	(1,395,975)	(3,005,024)	(8,560)	(413,761)	(15,415)
Budget Basis	<u>(\$471,366)</u>	<u>\$130,994</u>	<u>\$875,988</u>	<u>(\$841,594)</u>	<u>(\$15,485)</u>

Medina County, Ohio
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For the Year Ended December 31, 2000

Net Income (Loss)/
Excess of Revenues Over (Under) Expenses and Operating Transfers
All Proprietary Fund Types

	Enterprise	Internal Service
GAAP Basis	\$1,753,236	(\$693,514)
Adjustments for Revenue Accruals	175,907	0
Revenue for Debt Retirement	(1,854,121)	0
Proceeds of OWDA Loans	19,436,933	0
Operating Transfers In	452,634	0
Tap-In Fees	144,472	0
Adjustments for Expense Accruals	(110,918)	653,535
Depreciation	2,793,014	0
Capital Outlay	(23,644,098)	0
Expense for Debt Service	822,591	0
Interest and Fiscal Charges	2,479,707	0
Operating Transfers Out	(1,097,103)	0
Unrecorded Cash	16,130	0
Adjustments for Encumbrances	(1,001,348)	0
Budget Basis	\$367,036	(\$39,979)

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;

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. 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 \$888,316 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 (\$629,365) and the bank balance was \$6,743,613. Of the bank balance \$585,049 was covered by federal depository insurance. The remaining \$6,158,564 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Medina County, Ohio
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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 <u>1</u>	Category <u>3</u>	Carrying Value	Fair Value
Commercial Paper	\$0	\$994,708	\$994,708	\$994,708
Federal Agency Securities	0	51,633,632	51,633,632	51,633,632
Overnight Repurchase Agreements	0	3,584,624	3,584,624	3,584,624
Investment In Medina County Manuscript Bond	5,600	0	5,600	5,600
Investment in State Treasurer's Investment Pool			<u>10,979,220</u>	<u>10,979,220</u>
<i>Total</i>			<u><u>\$67,197,784</u></u>	<u><u>\$67,197,784</u></u>

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>	\$67,451,135	\$5,600
Investments of the Cash Management Pool:		
Commercial Paper	(994,708)	994,708
Repurchase Agreements	(3,584,624)	3,584,624
Federal Agency Securities	(51,633,632)	51,633,632
State Treasurer's Pool	(10,979,220)	10,979,220
Cash on Hand	<u>(888,316)</u>	<u>0</u>
<i>GASB Statement 3</i>	<u><u>(\$629,365)</u></u>	<u><u>\$67,197,784</u></u>

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 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

2000 real property taxes are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the values as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000, was \$7.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$2,556,755,760
Public Utility Personal Property	135,598,120
Tangible Personal Property	<u>305,377,030</u>
Total Assessed Value	<u><u>\$2,997,730,910</u></u>

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. 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, 2000. 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 2000 operations. The receivable is offset by deferred revenue.

Note 7 - 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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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 2000 amounted to \$7,564,324.

Note 8 - Receivables

Receivables at December 31, 2000, consisted of taxes, interest, special assessments, loans, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. In 1979, the County constructed a sewage treatment facility and sewer lines financed using federal funds and money borrowed from the Ohio Water Development Authority (OWDA). The plant and a portion of the sewer lines are located in the City of Wadsworth and are the property of the City. The plant serves both the City and the Sharon Sewer District. The intergovernmental receivable in the Sewer Enterprise fund represents the portion the City has agreed to pay the County for that portion of the OWDA loan related to the construction of the City's assets. A summary of the principal items of intergovernmental receivables follows:

General Fund	<u>Amount</u>
Charges for Services	\$320,309
Local Government	241,563
Court IV-D Grants	72,228
Lodging Tax	44,850
Sheriff's Rotary	152,127
Indigent Defense Reimbursement	60,127
Municipal Fine Distribution	21,074
Salary Reimbursement	5,389
Advertising	1,386
Adult Probation	56,061
<i>Total General Fund</i>	<u>975,114</u>
Special Revenue Funds	
Achievement Center	386,208
ADAMH	1,015,308
Auto and Gas Tax	367,402
Office for Older Adults	26,834
Shelter Care and Youth Services	4,160
Other:	
Court Security	5,539
Title IV-D	25,026
<i>Total Special Revenue Funds</i>	<u>1,830,477</u>
Enterprise Funds	
Medina County Sewer District	<u>1,103,949</u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
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Agency Funds	
Local Government Shared Revenue	\$1,123,072
Park District	46,345
Municipal Fines	<u>70,748</u>
<i>Total Agency Funds</i>	<u>1,240,165</u>
Total	<u><u>\$5,149,705</u></u>

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

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

Note 9 - Federal Food Stamp Program

The County's Department of Job and Family (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, 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. The Department of Job and Family Services participated in the electronic transfer benefit (E.T.B.) program at the beginning of 1999 and had to return \$776,286 to the State as a result. Federal food stamp activity for the year is as follows:

Balance at beginning of year	\$805,197
Amount destroyed	(26,911)
Amount returned to State	<u>(776,286)</u>
<i>Balance at end of year</i>	<u><u>\$2,000</u></u>

Note 10 - Fixed Assets

A summary of the proprietary funds' fixed assets at December 31, 2000, follows:

Land	\$1,001,720
Buildings	13,993,778
Improvements Other than Buildings	199,703,938
Equipment	3,711,497
Construction in Progress	<u>29,190,452</u>
<i>Total</i>	247,601,385
Less accumulated depreciation	<u>(58,401,265)</u>
<i>Net Fixed Assets</i>	<u><u>\$189,200,120</u></u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
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A Summary of the changes in general fixed assets follows:

	Balance 1/1/00	Additions	Deletions	Balance 12/31/00
Land	\$2,820,771	\$326,484	\$0	\$3,147,255
Buildings	41,254,119	5,052,154	25,850	46,280,423
Improvements Other than Buildings	1,782,207	0	0	1,782,207
Equipment	12,854,958	1,219,834	1,174,637	12,900,155
Construction in Progress	1,053,503	449,201	1,053,503	449,201
<i>Total</i>	<u>\$59,765,558</u>	<u>\$7,047,673</u>	<u>\$2,253,990</u>	<u>\$64,559,241</u>

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 2000, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), 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, the County Jail and the Juvenile Detention Center is covered by Northfield Insurance Company. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. Coverage provided by 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	148,620,011
Other Property Insurance:	
Extra Expense	1,000,000
Data Processing Equipment	Replacement Cost
Contractors Equipment	Actual Cash Value
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
Depositor's Forgery	250,000
Money Orders/Counterfeit Currency	250,000

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

For 2000, the County participated in the County Commissioners Association Service Corporation (CCAOSC) of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 25) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating County is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

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 2000 was \$187.53 for single coverage and \$478.64 for family coverage. Employees with single coverage paid \$15.00 per month and those with family coverage paid \$25.00 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 \$1,604,554 reported in the fund at December 31, 2000, 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 1998, 1999 and 2000 were:

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current Year</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
1998	\$384,787	\$4,478,802	\$4,396,554	\$467,035
1999	467,035	4,120,110	3,634,067	953,078
2000	953,078	4,686,057	4,034,581	1,604,554

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 12 - Defined Benefit Retirement Plans

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan 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 that 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; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$4,019,568, \$3,243,140, and \$2,879,076, respectively; 79.43 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, 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 retirement and disability benefits, annual cost-of-living adjustments, and death benefits 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. The 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 to fund pension obligations and the County is required to contribute 6 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 to STRS for the years ended December 31, 2000, 1999, and 1998 were \$71,445, \$90,010, and \$84,323, respectively; 77.25 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 13 - Postemployment Benefits

A. Public Employees Retirement System

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 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". 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 employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$1,575,780. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$28,068 for 2000.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 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 - Notes Payable

A summary of the note transactions for the year ended December 31, 2000, follows:

	<u>Balance 1/1/00</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/00</u>
General Fund				
Transportation Improvement 4.125%	\$195,000	\$0	(\$195,000)	\$0
Capital Projects Funds				
Juvenile Detention 3.50%	1,000,000	0	(1,000,000)	0
County Engineer Center	<u>0</u>	<u>1,300,000</u>	<u>(1,300,000)</u>	<u>0</u>
Totals	<u>\$1,195,000</u>	<u>\$1,300,000</u>	<u>(\$2,495,000)</u>	<u>\$0</u>

All notes were backed by the full faith and credit of the County and matured within one year. The note liability was 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.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 16 - Long-Term Obligations

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

Year Issued	Issue	Interest Rate	Balance January 1, 2000	Additions	Reductions	Balance December 31, 2000
Revenue Bonds						
<i>Medina County Water District:</i>						
1990	S.D.Imp.,Series 1990	7.40%	\$217,104	\$0	(\$19,737)	\$197,367
1995	S.D.Imp.,Pearl/Norwalk	5.94%	559,645	0	(39,975)	519,670
<i>Total Medina County Water District Revenue Bonds</i>			776,749	0	(59,712)	717,037
<i>Medina County Sewer District:</i>						
1982	County Office Building	12.625%	37,500	0	(13,778)	23,722
1990	S.D.#500 & 1- Water and Sewer Imp.	12.625%	21,222	0	(21,222)	0
<i>Total Medina County Sewer District Revenue Bonds</i>			58,722	0	(35,000)	23,722
<i>Total Revenue Bonds</i>			835,471	0	(94,712)	740,759
Enterprise Funds OWDA Loans						
<i>Medina County Water District:</i>						
25 years	Chippewa Ext & S-1	7.650%	595,498	0	(28,344)	567,154
25 years	RRSD W5-2	7.870%	74,483	0	(14,467)	60,016
25 years	RRSD W-7	7.560%	1,020,756	0	(156,733)	864,023
25 years	RRSD W5-1	7.360%	1,028,170	0	(201,445)	826,725
20 years	East Smith	7.730%	33,241	0	(2,801)	30,440
20 years	Forest Drive	8.400%	45,996	0	(3,622)	42,374
20 years	RT 162 Water Tower/Avon Lake	5.850%	2,647,724	0	(63,830)	2,583,894
20 years	RT 162 Waterline	6.580%	607,082	0	(20,476)	586,606
20 years	Ryan, Avon, Marks Road	3.690%	940,474	0	(28,893)	911,581
20 years	Stiger and Crocker Road	3.690%	1,039,005	0	(31,610)	1,007,395
20 years	River Styx	3.320%	144,797	0	(5,124)	139,673
20 years	Station, River, Grafton Roads	5.900%	1,888,571	0	(68,206)	1,820,365
20 years	Lester Spieth	4.250%	493,300	0	(31,500)	461,800
20 years	252 Relocation	6.320%	49,463	0	0	49,463
20 years	Lance & Spencer	6.320%	1,151,428	0	(35,468)	1,115,960
20 years	Crestview Water Line	6.320%	196,580	0	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%	1,100,882	0	(33,236)	1,067,646
20 years	Lafayette Waterline Loop	4.250%	876,626	0	0	876,626
20 years	Northwest Storage	4.150%	48,199	1,845,069	0	1,893,268
20 years	Lester Wolff (3234)	4.150%	0	1,104,024	0	1,104,024
20 years	NW Supply (3202)	4.150%	0	1,946,066	0	1,946,066
20 years	Metzger Muntz & Sleepy Hollow	4.150%	876,674	0	0	876,674
<i>Total Medina County Water District OWDA Loans</i>			\$15,698,579	\$4,895,159	(\$725,755)	\$19,867,983

Medina County, Ohio
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For the Year Ended December 31, 2000

Year Issued	Issue	Interest Rate	Balance January 1, 2000	Additions	Reductions	Balance December 31, 2000
<i>Medina County Sewer District:</i>						
40 years	RRSD 390657	5.250%	\$1,045,706	\$0	(\$68,023)	\$977,683
17 years	RRSD #39999901-2	7.730%	77,065	0	(29,236)	47,829
25 years	RRSD #39999903-1	7.490%	1,086,201	0	(283,688)	802,513
25 years	RRSD #39999903-2	7.500%	139,073	0	(21,609)	117,464
24 years	RRSD #39999903-3	10.710%	224,290	0	(32,127)	192,163
25 years	RRSD #39999904	7.670%	44,392	0	(11,589)	32,803
25 years	RRSD #39999902	7.760%	496,563	0	(129,551)	367,012
17 years	CLWD #39999901-1	7.730%	1,128,124	0	(429,060)	699,064
40 years	RRSD #390354	6.250%	481,157	0	(29,798)	451,359
25 years	SCSD 39085702-1	6.650%	1,677,700	0	(351,476)	1,326,224
20.5 yrs	SCSD 39085702-2	11.190%	22,897	0	(3,675)	19,222
20 years	Chippewa	5.000%	860,944	0	(64,134)	796,810
20 years	East Smith	7.730%	40,069	0	(3,136)	36,933
20 years	Hamilton Road	5.200%	858,092	0	(47,625)	810,467
20 years	Chippewa	5.000%	2,003,285	0	(60,281)	1,943,004
20 years	Brunswick Gardens	7.540%	389,190	0	(18,656)	370,534
20 years	Hinckley Wastewater Treatment	3.68%	7,833,395	0	(369,912)	7,463,483
20 years	Hamilton	4.160%	613,964	0	0	613,964
20 years	Marks Sewer	4.350%	1,232,283	0	(52,472)	1,179,811
20 years	Brunswick Rehab	4.160%	756,105	0	(39,451)	716,654
20 years	Plum Creek	4.150%	0	638,362	0	638,362
20 years	Liverpool Treatment	4.150%	0	13,284,305	0	13,284,305
20 years	Medina City Rehab	4.150%	72,050	619,107	(33,650)	657,507
<i>Total Medina County Sewer District OWDA Loans</i>			21,082,545	14,541,774	(2,079,149)	33,545,170
<i>Solid Waste District</i>						
20 years	Central Processing Facility	7.710%	6,910,937	0	(291,374)	6,619,563
<i>Total Solid Waste District OWDA Loans</i>			6,910,937	0	(291,374)	6,619,563
<i>Total Enterprise Funds OWDA Loans</i>			43,692,061	19,436,933	(3,096,278)	60,032,716
General Obligation Bonds - Unvoted						
1982	Human Services Center	12.625%	240,000	0	(80,000)	160,000
1982	County Office Building	12.625%	37,500	0	(12,500)	25,000
1994	Adult Jail Facility	Variable	4,910,000	0	(380,000)	4,530,000
1996	County Facility Improvement	Variable	2,285,000	0	(85,000)	2,200,000
1997	County Facility Improvement	Variable	3,120,000	0	(335,000)	2,785,000
1999	Prosecutor's Renovation	Variable	500,000	0	0	500,000
1999	Human Services Building	Variable	3,000,000	0	(110,000)	2,890,000
2000	Human Services Building	Variable	0	1,350,000	0	1,350,000
<i>Total General Obligation Bonds - Unvoted</i>			14,092,500	1,350,000	(1,002,500)	14,440,000
General Obligation Bonds - Voted						
1986	Achievement Center	7.250%	2,450,000	0	(350,000)	2,100,000
<i>Total General Obligation Bonds</i>			\$16,542,500	\$1,350,000	(\$1,352,500)	\$16,540,000

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Year Issued	Issue	Interest Rate	Balance January 1, 2000	Additions	Reductions	Balance December 31, 2000
<u>General Obligation OWDA Loan</u>						
1994	County Home Sewer	3.540%	\$96,935	\$0	(\$5,219)	\$91,716
<u>Special Assessment Bonds</u>						
1,980	SD#500-Sewer Imp 7 & 5	0	85,000	0	(85,000)	0
1982	SD#500 & #1 Imp (W & S)	12.63%	68,780	0	(22,500)	46,280
1983	SD#2-Water Imp	9.88%	9,000	0	(3,000)	6,000
1983	SD#2-Sewer Imp	9.88%	28,000	0	(7,000)	21,000
1985	SD#500-Sewer Imp	9.13%	160,000	0	(30,000)	130,000
1985	Normandy Park Water Line	9.13%	7,000	0	(1,400)	5,600
1986	S.D.#500-Water Imp	7.13%	105,000	0	(15,000)	90,000
1988	County Improvement Bonds	7.25%	200,000	0	(25,000)	175,000
1990	S.D. Imp., Series 1990	7.40%	57,893	0	(5,263)	52,630
1992	S.S. Imp., Series 1992	5.90%	65,000	0	(5,000)	60,000
1994	STATE ROUTE 18	6.30%	1,470,000	0	(105,000)	1,365,000
1995	Deferred Assessments	5.94%	140,351	0	(10,025)	130,326
2000	W.D. Imp. #5		0	650,000	0	650,000
<i>Total Special Assessment Bonds</i>			2,396,024	650,000	(314,188)	2,731,836
<u>Ohio Water Development Authority Loans - to be paid from Special Assessments</u>						
20 years	# 3908570-01	6.65%	329,430	0	0	329,430
40 years	# 390657	5.25%	76,676	0	0	76,676
25 years	# 39999901-1	7.73%	82,572	0	(31,405)	51,167
20 years	East Smith Water & Sewer	7.73%	39,622	0	(4,507)	35,115
20 years	East Smith Water & Sewer	7.73%	71,676	0	(4,507)	67,169
20 years	Rustic Hills/Medina C.C.	7.73%	351,988	0	(36,574)	315,414
20 years	Rustic Hills/Medina C.C.	7.73%	33,271	0	0	33,271
20 years	Forest Drive	8.40%	66,529	0	(5,239)	61,290
20 years	State Route 18 Water	7.14%	622,276	0	(27,321)	594,955
20 years	State Route 18 Sewer	5.20%	1,531,238	0	(76,690)	1,454,548
20 years	Harrisville Water	4.25%	410,485	0	(45,472)	365,013
20 years	Harrisville Sewer	4.16%	620,952	0	(55,664)	565,288
<i>Total OWDA Special Assessments Loans</i>			4,236,715	0	(287,379)	3,949,336
Compensated Absences Payable			1,697,075	2,302,319	(1,697,075)	2,302,319
Intergovernmental Payable			1,107,325	78,936	(1,107,325)	78,936
Capital Lease Obligations			4,826	0	(4,826)	0
<i>Total General Long-Term Obligations</i>			26,081,400	4,381,255	(4,768,512)	25,694,143
<i>Totals All Long-Term Obligations</i>			\$70,608,932	\$23,818,188	(\$7,959,502)	\$86,467,618

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

Medina County, Ohio
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For the Year Ended December 31, 2000

revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund, using general property tax revenue. The job and family services building general obligation bond was issued at a premium of \$62,440.

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 from which the person is paid. Capital leases were paid from revenues in the general fund.

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, 2000, \$201,160,000 of these bonds had been issued. Of the \$90,745,000 issued after December 31, 1995, \$88,130,000 was still outstanding.

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		Total
		Bonds	OWDA Loans	OWDA Loans	Bonds		
2001	\$2,373,753	\$409,360	\$465,538	\$4,083,149	\$122,294	\$7,454,094	
2002	2,375,304	350,765	446,400	3,804,091	115,557	7,092,117	
2003	2,285,494	332,466	427,263	3,250,974	97,660	6,393,857	
2004	2,296,529	310,443	427,019	2,824,805	93,841	5,952,637	
2005	2,297,289	296,402	347,167	2,100,496	90,021	5,131,375	
2006-2010	7,855,209	1,123,095	1,233,679	9,557,533	392,415	20,161,931	
2011-2015	2,304,426	643,440	1,003,614	6,539,313	132,904	10,623,697	
2016-2020	1,259,233	281,572	7,337	367,021	0	1,915,163	
2021-2024	836,900	0	7,337	0	0	844,237	
Total principal and interest	23,884,137	3,747,543	4,365,354	32,527,382	1,044,692	65,569,108	
Less interest	7,344,137	1,015,707	1,162,887	9,376,058	303,933	19,202,722	
Total principal	\$16,540,000	\$2,731,836	\$3,202,467	\$23,151,324	\$740,759	\$46,366,386	

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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:

Special Assessment Debt	\$838,585
Enterprise Funds	
Medina County Sewer District	19,404,141
Medina County Water District	<u>17,477,251</u>
<i>Total</i>	<u><u>\$37,719,977</u></u>

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

The effects of the debt limitations described above at December 31, 2000, are an overall debt margin of \$62,224,098 and a margin on unvoted debt of \$18,758,134.

Note 17 - Contractual Commitments

As of December 31, 2000, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/00
Engineering Center Expansion	\$983,065	\$911,989	\$71,076
Prosecutor's Office	947,014	674,411	272,603
Achievement Center Roof	62,915	59,631	3,284
Exterior Trim Painting	41,684	38,893	2,791
Community Center HVAC	47,100	1,288	45,812
DHS Building	2,465,886	2,412,251	53,635
	<u>\$4,547,664</u>	<u>\$4,098,463</u>	<u>\$449,201</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.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 18 - Interfund Transactions for Primary Government and Component Unit

Interfund balances at December 31, 2000, 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	\$54,409	\$70,538	\$396,528	\$0
Special Revenue Funds				
Achievement Center	0	27,886	0	0
ADAMH Board	0	12	0	0
Auto and Gas	0	19,921	0	0
Children's Services	0	2,080	0	0
Dog and Kennel	202	149	0	0
Drug Enforcement	0	21,551	0	28,344
Office for Older Adults	0	11,983	0	13,417
Public Assistance	0	202	0	0
Shelter Care and Youth Services	2,080	4,347	0	0
Other:				
Community Safety Awareness	0	0	0	49,301
Computer	0	397	0	0
COPS Program	0	0	0	37,599
Court	0	0	0	15,460
Marriage Licenses and Shelter	0	20,973	0	0
Safe Communities	0	0	0	8,673
Title VID	21,493	0	0	46,113
Transportation Program	75,117	0	0	81,616
Victim Witness	0	0	0	0
Total Special Revenue Funds	98,892	109,501	0	280,523
Capital Projects Funds				
BWS Renovation Construction	20,973	0	0	0
Foote Road/State Route 18	0	0	0	113,888
Total Capital Projects Funds	20,973	0	0	113,888
Enterprise Funds				
Medina County Sewer District	5,765	0	0	0
Solid Waste Management	0	0	0	524
Total Enterprise Funds	5,765	0	0	524
Expendable Trust Fund				
Donations for Office for Older Adults	0	0	0	1,593
Total Primary Government	\$180,039	\$180,039	\$396,528	\$396,528

Medina County, Ohio
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B. Component Unit

	Due to Primary Government	Due From Component Unit
The Workshop	\$238,011	\$0
Achievement Center Special Revenue Fund	0	238,011
Total Component Unit	\$238,011	\$238,011

Note 19 - 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, 2000, for each activity is as follows:

	Sewer District Fund	Water District Fund	Solid Waste Management	Total Primary Government
Operating Revenues	\$9,158,483	\$4,147,141	\$6,451,652	\$19,757,276
Depreciation Expense	1,916,912	633,841	242,261	2,793,014
Operating Income	1,655,047	380,904	1,140,241	3,176,192
Operating Grant	0	0	90,048	90,048
Net Non-Operating				
Revenues (Expenses)	(472,608)	(641,672)	(321,044)	(1,435,324)
Operating Transfers In	413,145	20,883	8,340	442,368
Operating Transfers Out	(300,000)	(130,000)	0	(430,000)
Net Income (Loss)	1,295,584	(369,885)	827,537	1,753,236
Contributed Capital-Current	6,003,764	1,776,939	0	7,780,703
Additions in Property,				
Plant and Equipment	18,330,399	5,244,243	69,456	23,644,098
Net Working Capital	10,671,804	3,908,340	2,065,788	16,645,932
Total Assets	139,679,243	59,826,163	10,960,884	210,466,290
Long Term Liabilities	32,106,465	19,716,234	6,315,723	58,138,422
Total Equity	105,138,276	38,841,276	3,728,078	147,707,630
Encumbrances at End of Year	\$490,551	\$228,589	\$282,208	\$1,001,348

Note 20 - 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.

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

Note 21 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2000, the County contributed \$64,589 to the Agency, which represents 59 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Note 22 - 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 corporation including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation on the board. During 2000, 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 2000, the County contributed \$33,750 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 2000, the County did not contribute any funding to this jointly governed organization.

Note 23 - 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.

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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 2000 was \$293,844.

Note 24 - 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 2000.

The Medina County Park District The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2000.

The Medina Metropolitan Housing Authority The Medina Metropolitan Housing Authority ("MMHA") is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2000, the County did not have any financial contributions to the operation of the MMHA.

Note 25 - Insurance Purchasing Pool

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County 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

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performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 26 - Related Party Transactions

During 2000, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Medina County Sheltered Industries, Inc. Medina County Sheltered Industries, a discretely presented component unit of the County, reported \$317,656 for such contributions. Medina County Sheltered Industries 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 \$6,176,033.

Note 27 - 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 (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, 2000 were as follows:

	<u>Bank Balance</u>	<u>Book Balance</u>	<u>Fair Value</u>
Cash		\$340	\$340
Demand Deposits	128,109	126,636	126,636
Certificates of Deposit	174,918	174,918	174,918
	<u>\$303,027</u>	<u>\$301,894</u>	<u>\$301,894</u>

As of December 31, 2000, the entire balance in cash and investments was covered by federal depository insurance.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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, 2000, follows:

Equipment	\$48,619
Furniture and Fixtures	<u>42,827</u>
<i>Total</i>	91,446
Less accumulated depreciation	<u>(63,357)</u>
<i>Net Fixed Assets</i>	<u><u>\$28,089</u></u>

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.

B. Concentration of Credit Risk

At various times during 2000, 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.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 28 - 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 one County Commissioner, one representative from the Townships, one representative from the Cities, 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 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.

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
STATEMENT 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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$6,385,592	\$7,043,323	\$657,731
Sales Tax	6,879,202	7,587,776	708,574
Charges for Services	7,284,821	8,022,337	737,516
Licenses and Permits	13,694	15,104	1,410
Fines and Forfeitures	401,511	442,868	41,357
Intergovernmental	3,809,633	4,202,034	392,401
Interest	3,526,442	3,889,674	363,232
Rentals	191,154	210,843	19,689
Other	381,727	421,046	39,319
<i>Total Revenues</i>	<u>28,873,776</u>	<u>31,835,005</u>	<u>2,961,229</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Commissioners Office			
Personal Services	634,513	634,088	425
Materials and Supplies	74,194	25,091	49,103
Contractual Services	621,869	533,161	88,708
Capital Outlay	73,157	58,939	14,218
Other	225,732	225,196	536
Total Commissioners Office	<u>1,629,465</u>	<u>1,476,475</u>	<u>152,990</u>
Printing Services			
Personal Services	54,710	54,601	109
Materials and Supplies	33,783	33,712	71
Contractual Services	1,018	711	307
Capital Outlay	13,800	13,800	0
Total Printing Services	<u>103,311</u>	<u>102,824</u>	<u>487</u>
Microfilming Services			
Personal Services	20,315	18,671	1,644
Materials and Supplies	8,734	8,097	637
Contractual Services	1,500	1,206	294
Capital Outlay	500	0	500
Total MicroFilming Services	<u>31,049</u>	<u>27,974</u>	<u>3,075</u>
Auditor - General			
Personal Services	428,245	427,957	288
Materials and Supplies	7,219	7,160	59
Contractual Services	29,938	22,324	7,614
Capital Outlay	12,500	12,500	0
Other	104,437	32,859	71,578
Total Auditor - General	<u>\$582,339</u>	<u>\$502,800</u>	<u>\$79,539</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Auditor - Real			
Contractual Services	\$15,000	\$14,395	\$605
Other	55,178	15,258	39,920
Total Auditor - Real	70,178	29,653	40,525
Auditor - Sealer			
Personal Services	22,040	20,788	1,252
Materials and Supplies	1,350	1,350	0
Contractual Services	1,532	1,178	354
Capital Outlay	2,138	2,126	12
Total Auditor - Sealer	27,060	25,442	1,618
Auditor - Personal Property			
Personal Services	315,000	275,043	39,957
Materials and Supplies	70,752	38,447	32,305
Contractual Services	293,516	293,516	0
Capital Outlay	273,050	204,095	68,955
Other	1,000	188	812
Total Auditor - Personal Property	953,318	811,289	142,029
Treasurer			
Personal Services	202,130	199,557	2,573
Materials and Supplies	3,873	3,371	502
Contractual Services	35,180	34,626	554
Capital Outlay	3,740	3,740	0
Other	3,415	3,279	136
Total Treasurer	248,338	244,573	3,765
Prosecuting Attorney			
Personal Services	790,739	751,860	38,879
Materials and Supplies	4,021	3,841	180
Contractual Services	61,541	58,747	2,794
Capital Outlay	75,946	75,589	357
Other	51,072	49,905	1,167
Total Prosecuting Attorney	983,319	939,942	43,377
Budget Commission			
Materials and Supplies	660	500	160
Contractual Services	100	0	100
Total Budget Commission	760	500	260
Board of Education			
Capital Outlay	\$15,600	\$15,556	\$44

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Revision			
Materials and Supplies	\$1,005	\$1,000	\$5
Other	300	300	0
Total Board of Revision	1,305	1,300	5
Bureau of Inspection (Audit Cost)			
Contractual Services	69,000	67,980	1,020
Planning Services			
Personal Services	135,010	127,676	7,334
Materials and Supplies	6,689	6,668	21
Contractual Services	72,886	58,861	14,025
Capital Outlay	19,400	19,382	18
Other	15,385	10,330	5,055
Total Planning Services	249,370	222,917	26,453
Data Processing Board			
Personal Services	12,600	12,578	22
Materials and Supplies	23,008	20,466	2,542
Contractual Services	165,815	164,521	1,294
Capital Outlay	60,260	56,616	3,644
Other	19,288	18,331	957
Total Data Procession Board	280,971	272,512	8,459
Board of Elections			
Personal Services	346,655	343,275	3,380
Materials and Supplies	68,085	67,647	438
Contractual Services	42,060	40,060	2,000
Capital Outlay	4,330	3,401	929
Other	3,000	2,668	332
Total Board of Elections	464,130	457,051	7,079
Building and Grounds			
Personal Services	348,360	345,412	2,948
Materials and Supplies	92,753	92,231	522
Contractual Services	1,491,149	1,490,472	677
Capital Outlay	275,218	272,030	3,188
Other	7,905	7,806	99
Total Building and Grounds	2,215,385	2,207,951	7,434
Garage Services			
Materials and Supplies	15,400	14,850	550
Contractual Services	104,612	104,606	6
Total Garage Services	\$120,012	\$119,456	\$556

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Center			
Personal Services	\$61,935	\$61,935	\$0
Materials and Supplies	9,636	9,388	248
Contractual Services	4,313	4,011	302
Capital Outlay	1,000	750	250
Other	400	375	25
Total Community Center	77,284	76,459	825
Recorder			
Personal Services	236,175	232,764	3,411
Materials and Supplies	11,132	11,132	0
Contractual Services	24,441	7,616	16,825
Capital Outlay	4,068	3,066	1,002
Other	3,600	2,050	1,550
Total Recorder	279,416	256,628	22,788
Total General Government - Legislative and Executive	8,401,610	7,859,282	542,328
General Government - Judicial			
Court of Appeals			
Contractual Services	19,000	18,835	165
Other	64,426	64,426	0
Total Court of Appeals	83,426	83,261	165
Common Pleas Court			
Personal Services	1,040,070	1,003,208	36,862
Materials and Supplies	13,673	11,455	2,218
Contractual Services	262,556	215,352	47,204
Capital Outlay	54,266	49,306	4,960
Other	12,756	6,704	6,052
Total Common Pleas Court	1,383,321	1,286,025	97,296
Jury Commission			
Personal Services	500	500	0
Contractual Services	50	0	50
Other	4,500	0	4,500
Total Jury Commission	5,050	500	4,550
Law Library			
Personal Services	\$5,000	\$5,000	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	\$484,200	\$482,416	\$1,784
Materials and Supplies	7,261	6,862	399
Contractual Services	170,386	143,225	27,161
Capital Outlay	10,715	8,565	2,150
Other	3,662	3,500	162
Total Juvenile Court	676,224	644,568	31,656
Probate Court			
Personal Services	223,075	221,433	1,642
Materials and Supplies	6,931	6,927	4
Contractual Services	25,378	22,912	2,466
Capital Outlay	140,940	131,940	9,000
Other	79,991	79,626	365
Total Probate Court	476,315	462,838	13,477
Clerk of Courts			
Personal Services	708,498	686,167	22,331
Materials and Supplies	45,267	39,023	6,244
Contractual Services	123,352	106,078	17,274
Capital Outlay	21,174	20,514	660
Other	9,594	6,332	3,262
Total Clerk of Courts	907,885	858,114	49,771
Wadsworth Municipal Court			
Personal Services	82,502	80,668	1,834
Contractual Services	147,458	144,739	2,719
Total Wadsworth Municipal Court	229,960	225,407	4,553
Medina Municipal Court			
Personal Services	162,031	156,738	5,293
Contractual Services	305,707	299,626	6,081
Total Medina Municipal Court	467,738	456,364	11,374
Total General Government - Judicial	4,234,919	4,022,077	212,842
Public Safety			
Adult Probation			
Personal Services	239,635	230,047	9,588
Materials and Supplies	13,970	13,873	97
Contractual Services	50,729	43,028	7,701
Capital Outlay	13,227	13,067	160
Other	12,090	12,055	35
Total Adult Probation	\$329,651	\$312,070	\$17,581

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Detention Home			
Personal Services	\$873,015	\$839,391	\$33,624
Materials and Supplies	27,904	27,770	134
Contractual Services	179,017	169,804	9,213
Capital Outlay	7,640	7,634	6
Other	160,721	108,441	52,280
Total Juvenile Detention Home	<u>1,248,297</u>	<u>1,153,040</u>	<u>95,257</u>
Coroner			
Personal Services	76,385	76,018	367
Materials and Supplies	500	0	500
Contractual Services	93,466	93,066	400
Other	3,000	3,000	0
Total Coroner	<u>173,351</u>	<u>172,084</u>	<u>1,267</u>
Sheriff			
Personal Services	5,949,776	5,936,880	12,896
Materials and Supplies	164,237	141,061	23,176
Contractual Services	1,422,406	1,331,135	91,271
Capital Outlay	389,106	379,306	9,800
Other	52,523	29,575	22,948
Total Sheriff	<u>7,978,048</u>	<u>7,817,957</u>	<u>160,091</u>
Building Regulations			
Personal Services	467,580	466,120	1,460
Materials and Supplies	9,887	9,754	133
Contractual Services	36,043	33,686	2,357
Capital Outlay	57,566	57,505	61
Other	6,615	5,012	1,603
Total Building Regulations	<u>577,691</u>	<u>572,077</u>	<u>5,614</u>
Total Public Safety	<u>10,307,038</u>	<u>10,027,228</u>	<u>279,810</u>
Public Works			
County Engineer Office			
Personal Services	<u>290,000</u>	<u>290,000</u>	<u>0</u>
Health			
Health Programs			
Materials and Supplies	1,500	1,496	4
Contractual Services	265,100	208,301	56,799
Other	230,000	172,500	57,500
Total Health	<u>\$496,600</u>	<u>\$382,297</u>	<u>\$114,303</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services			
County Home			
Personal Services	\$516,798	\$511,678	\$5,120
Materials and Supplies	134,190	133,930	260
Contractual Services	85,374	84,823	551
Capital Outlay	27,380	26,577	803
Other	31,104	13,869	17,235
Total County Home	<u>794,846</u>	<u>770,877</u>	<u>23,969</u>
Soilders Relief			
Personal Services	206,800	160,433	46,367
Materials and Supplies	4,377	2,662	1,715
Contractual Services	143,642	80,673	62,969
Capital Outlay	55,950	11,000	44,950
Grants in Aid	467,500	389,880	77,620
Other	14,591	7,550	7,041
Total Soilders Relief	<u>892,860</u>	<u>652,198</u>	<u>240,662</u>
Human Service Center			
Contractual Services	5,951	5,000	951
Total Human Service Center	<u>5,951</u>	<u>5,000</u>	<u>951</u>
Child Welfare Board			
Personal Services	107,000	100,000	7,000
Contractual Services	150,951	150,000	951
Other	15,000	15,000	0
Total Child Welfare Board	<u>272,951</u>	<u>265,000</u>	<u>7,951</u>
Total Human Services	<u>1,966,608</u>	<u>1,693,075</u>	<u>273,533</u>
Economic Development and Assistance			
Economic Development			
Other	50,000	50,000	0
Employee Fringe Benefits			
Fringe Benefits	2,367,220	2,338,875	28,345
PERS - County Share	1,833,704	1,659,338	174,366
Unemployment	23,500	22,868	632
Total Employee Fringe Benefits	<u>\$4,224,424</u>	<u>\$4,021,081</u>	<u>\$203,343</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental			
Public Assistance			
Grants in Aid	\$325,010	\$325,010	\$0
Medina County Agriculture Society			
Grants in Aid	606,460	602,160	4,300
Historical Society			
Grants in Aid	<u>17,500</u>	<u>17,500</u>	<u>0</u>
Total Intergovernmental	<u>948,970</u>	<u>944,670</u>	<u>4,300</u>
<i>Total Expenditures</i>	<u>30,920,169</u>	<u>29,289,710</u>	<u>1,630,459</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,046,393)	2,545,295	4,591,688
Other Financing Uses			
Operating Transfers - Out	<u>(3,071,567)</u>	<u>(3,016,661)</u>	<u>54,906</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(5,117,960)	(471,366)	4,646,594
<i>Fund Balance Beginning of Year</i>	6,407,919	6,407,919	0
<i>Prior Year Encumbrances Appropriated</i>	<u>764,935</u>	<u>764,935</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,054,894</u></u>	<u><u>\$6,701,488</u></u>	<u><u>\$4,646,594</u></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 Program
 Cost of Service Study
 Courthouse Security
 Crippled Children
 Emergency Communications
 Highway Safety
 Indigent Guardianship
 Jail Mental Health
 Marriage License
Northeast Ohio Areawide Coordinating Agency (NOACA)
Ohio Criminal Justice Service (OCJS)
 Safe Communities
 Title IV - D
 Transportation Program
 Victim Assistance
 Workforce Development

Medina County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000

	Achievement Center	ADAMH Board	Auto and Gas Tax	Community Development Block Grant
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$5,314,199	\$2,106,905	\$3,559,303	\$2,076
Cash and Cash Equivalents in Segregated Accounts	0	0	4,000	0
Receivables:				
Taxes (Due from Agency Funds)	6,137,266	0	0	0
Accounts	0	0	20,654	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Accrued Interest	0	0	39,849	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	386,208	1,015,308	367,402	0
Materials and Supplies				
Inventory	65,565	0	187,103	0
Notes Receivable	0	0	0	0
Due from Component Unit	238,011	0	0	0
<i>Total Assets</i>	<u>\$12,141,249</u>	<u>\$3,122,213</u>	<u>\$4,178,311</u>	<u>\$2,076</u>
Liabilities				
Accounts Payable	\$238,713	\$86,880	\$78,364	\$1,230
Contracts Payable	0	129,709	274,510	0
Accrued Wages	111,177	352	53,805	429
Compensated Absences Payable	20,587	4,402	0	0
Retainage Payable	0	0	4,000	0
Interfund Payable	0	0	0	0
Due to Other Funds	27,886	12	19,921	0
Intergovernmental Payable	183,893	8,164	66,427	444
Deferred Revenue	6,137,266	0	0	0
<i>Total Liabilities</i>	<u>6,719,522</u>	<u>229,519</u>	<u>497,027</u>	<u>2,103</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	173,143	190,403	406,355	582
Reserved for Inventory	65,565	0	187,103	0
Reserved for Component Unit Loans	238,011	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	4,945,008	2,702,291	3,087,826	(609)
<i>Total Fund Equity (Deficit)</i>	<u>5,421,727</u>	<u>2,892,694</u>	<u>3,681,284</u>	<u>(27)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$12,141,249</u>	<u>\$3,122,213</u>	<u>\$4,178,311</u>	<u>\$2,076</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>
\$1,289,568	\$542,275	\$1,017,661	\$55,385	\$223,351	\$126,887
0	0	0	0	0	43,009
0	0	0	0	0	844,463
0	0	0	0	0	0
0	0	26,423	0	0	0
0	0	0	0	0	0
0	0	0	202	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>\$1,289,568</u>	<u>\$542,275</u>	<u>\$1,044,084</u>	<u>\$55,587</u>	<u>\$223,351</u>	<u>\$1,014,359</u>
\$96,050	\$2,766	\$0	\$4,318	\$10,405	\$77,612
0	0	0	0	10,093	0
0	21,437	0	2,574	1,824	6,701
0	12,344	0	294	0	0
0	0	0	0	0	0
0	0	0	0	0	28,344
2,080	0	0	149	0	21,551
0	400,199	0	4,095	5,592	125,975
0	0	26,423	0	0	844,463
<u>98,130</u>	<u>436,746</u>	<u>26,423</u>	<u>11,430</u>	<u>27,914</u>	<u>1,104,646</u>
4,004	16,304	0	8,891	12,329	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,187,434</u>	<u>89,225</u>	<u>1,017,661</u>	<u>35,266</u>	<u>183,108</u>	<u>(90,287)</u>
<u>1,191,438</u>	<u>105,529</u>	<u>1,017,661</u>	<u>44,157</u>	<u>195,437</u>	<u>(90,287)</u>
<u>\$1,289,568</u>	<u>\$542,275</u>	<u>\$1,044,084</u>	<u>\$55,587</u>	<u>\$223,351</u>	<u>\$1,014,359</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Job Training Partnership Act	Office for Older Adults	Public Assistance	Real Estate Assessment
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$217	\$15,049	\$2,549,960	\$1,870,547
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	0	0	0	0
Accounts	0	0	14,579	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	0	26,834	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>\$217</u>	<u>\$41,883</u>	<u>\$2,564,539</u>	<u>\$1,870,547</u>
Liabilities				
Accounts Payable	\$0	\$4,414	\$295,982	\$44,205
Contracts Payable	0	0	12,144	0
Accrued Wages	0	4,416	49,649	6,441
Compensated Absences Payable	0	616	14,494	1,045
Retainage Payable	0	0	0	0
Interfund Payable	0	13,417	0	0
Due to Other Funds	0	11,983	202	0
Intergovernmental Payable	218	7,097	1,856,603	18,003
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>218</u>	<u>41,943</u>	<u>2,229,074</u>	<u>69,694</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	0	935	138,838	13,317
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)	(1)	(995)	196,627	1,787,536
<i>Total Fund Equity (Deficit)</i>	<u>(1)</u>	<u>(60)</u>	<u>335,465</u>	<u>1,800,853</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$217</u>	<u>\$41,883</u>	<u>\$2,564,539</u>	<u>\$1,870,547</u>

<u>Revolving Loan Program</u>	<u>Shelter Care and Youth Services</u>	<u>Other</u>	<u>Totals</u>
\$172,354	\$947,127	\$523,666	\$20,316,530
0	0	0	47,009
0	0	0	6,981,729
0	0	5,626	40,859
0	0	0	26,423
0	0	0	39,849
0	2,080	96,610	98,892
0	4,160	30,565	1,830,477
0	0	0	252,668
111,674	0	0	111,674
0	0	0	238,011
<u>\$284,028</u>	<u>\$953,367</u>	<u>\$656,467</u>	<u>\$29,984,121</u>
\$480	\$19,287	\$59,448	\$1,020,154
0	0	13,172	439,628
0	3,497	7,837	270,139
0	354	2,044	56,180
0	0	0	4,000
0	0	238,762	280,523
0	4,347	21,370	109,501
0	10,403	40,454	2,727,567
0	0	0	7,008,152
<u>480</u>	<u>37,888</u>	<u>383,087</u>	<u>11,915,844</u>
0	36,415	216,408	1,217,924
0	0	0	252,668
0	0	0	238,011
111,674	0	0	111,674
171,874	879,064	56,972	16,248,000
<u>283,548</u>	<u>915,479</u>	<u>273,380</u>	<u>18,068,277</u>
<u>\$284,028</u>	<u>\$953,367</u>	<u>\$656,467</u>	<u>\$29,984,121</u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000*

	<u>Achievement Center</u>	<u>ADAMH Board</u>	<u>Auto and Gas Tax</u>	<u>Community Development Block Grant</u>
Revenues				
Property and Other Taxes	\$6,255,418	\$0	\$0	\$0
Charges for Services	10,817	0	342,091	0
Fines and Forfeitures	0	0	112,328	0
Intergovernmental	4,158,667	4,222,606	6,070,406	286,989
Special Assessments	0	0	0	0
Interest	0	0	292,334	0
Donations	29,264	0	0	0
Other	12,605	9,421	348,860	0
<i>Total Revenues</i>	<u>10,466,771</u>	<u>4,232,027</u>	<u>7,166,019</u>	<u>286,989</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	6,195,735	0
Health	11,026,634	3,921,338	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	250,222
<i>Total Expenditures</i>	<u>11,026,634</u>	<u>3,921,338</u>	<u>6,195,735</u>	<u>250,222</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(559,863)</u>	<u>310,689</u>	<u>970,284</u>	<u>36,767</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	1,029	0	10,123	0
Operating Transfers - In	0	172,500	0	0
Operating Transfers - Out	(100,000)	0	(609,907)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(98,971)</u>	<u>172,500</u>	<u>(599,784)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(658,834)	483,189	370,500	36,767
<i>Fund Balances (Deficit) Beginning of Year</i>	6,083,410	2,409,505	3,230,237	(36,794)
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(2,849)</u>	<u>0</u>	<u>80,547</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,421,727</u>	<u>\$2,892,694</u>	<u>\$3,681,284</u>	<u>(\$27)</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>
\$0	\$426,065	\$0	\$254,524	\$0	\$859,791
0	0	0	0	255,498	0
0	0	0	715	0	1,884
1,537,686	2,162,112	0	0	0	594,502
0	0	160,080	0	0	0
0	0	0	0	0	0
0	0	0	8,423	0	0
0	9,881	0	9,644	0	18,955
<u>1,537,686</u>	<u>2,598,058</u>	<u>160,080</u>	<u>273,306</u>	<u>255,498</u>	<u>1,475,132</u>
0	0	0	0	305,084	0
0	2,402,050	0	0	0	0
0	0	0	0	0	1,659,041
0	0	10,775	0	0	0
0	0	0	285,207	0	0
1,504,417	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,504,417</u>	<u>2,402,050</u>	<u>10,775</u>	<u>285,207</u>	<u>305,084</u>	<u>1,659,041</u>
<u>33,269</u>	<u>196,008</u>	<u>149,305</u>	<u>(11,901)</u>	<u>(49,586)</u>	<u>(183,909)</u>
0	22	0	52	0	0
165,000	0	0	0	0	0
(2,007)	(12,543)	0	0	0	0
<u>162,993</u>	<u>(12,521)</u>	<u>0</u>	<u>52</u>	<u>0</u>	<u>0</u>
196,262	183,487	149,305	(11,849)	(49,586)	(183,909)
995,176	(77,958)	868,356	56,006	245,023	93,622
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,191,438</u>	<u>\$105,529</u>	<u>\$1,017,661</u>	<u>\$44,157</u>	<u>\$195,437</u>	<u>(\$90,287)</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, 2000

	<u>Job Training Partnership Act</u>	<u>Office for Older Adults</u>	<u>Public Assistance</u>	<u>Real Estate Assessment</u>
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	1,343,968
Fines and Forfeitures	0	0	0	0
Intergovernmental	23,165	223,242	7,612,401	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	0	0	11,250	0
Other	0	0	289,583	15,971
<i>Total Revenues</i>	<u>23,165</u>	<u>223,242</u>	<u>7,913,234</u>	<u>1,359,939</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	0	0	0	930,527
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	22,703	400,736	7,679,172	0
Economic Development and Assistance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>22,703</u>	<u>400,736</u>	<u>7,679,172</u>	<u>930,527</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>462</u>	<u>(177,494)</u>	<u>234,062</u>	<u>429,412</u>
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	262	0
Operating Transfers - In	0	135,802	427,017	0
Operating Transfers - Out	<u>0</u>	<u>0</u>	<u>(282,367)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>135,802</u>	<u>144,912</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	462	(41,692)	378,974	429,412
<i>Fund Balances (Deficit) Beginning of Year</i>	(463)	41,632	(43,509)	1,371,441
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$1)</u>	<u>(\$60)</u>	<u>\$335,465</u>	<u>\$1,800,853</u>

<u>Revolving Loan Program</u>	<u>Shelter Care and Youth Services</u>	<u>Other</u>	<u>Totals</u>
\$0	\$0	\$0	\$7,795,798
0	2,080	833,369	2,787,823
0	0	0	114,927
0	568,389	887,853	28,348,018
0	0	0	160,080
10,110	0	270	302,714
0	1,641	85	50,663
<u>41,740</u>	<u>42,002</u>	<u>108,200</u>	<u>906,862</u>
<u>51,850</u>	<u>614,112</u>	<u>1,829,777</u>	<u>40,466,885</u>
0	0	27,118	1,262,729
0	0	231,295	2,633,345
0	0	832,362	2,491,403
0	0	0	6,206,510
0	0	389,512	15,622,691
0	525,960	1,167,824	11,300,812
<u>11,574</u>	<u>0</u>	<u>0</u>	<u>261,796</u>
<u>11,574</u>	<u>525,960</u>	<u>2,648,111</u>	<u>39,779,286</u>
<u>40,276</u>	<u>88,152</u>	<u>(818,334)</u>	<u>687,599</u>
0	58	1,114	12,660
35,400	0	387,008	1,322,727
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,006,824)</u>
<u>35,400</u>	<u>58</u>	<u>388,122</u>	<u>328,563</u>
75,676	88,210	(430,212)	1,016,162
207,872	827,269	703,592	16,974,417
<u>0</u>	<u>0</u>	<u>0</u>	<u>77,698</u>
<u>\$283,548</u>	<u>\$915,479</u>	<u>\$273,380</u>	<u>\$18,068,277</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$5,964,931	\$6,255,418	\$290,487
Charges for Services	10,315	10,817	502
Intergovernmental	4,158,413	4,360,924	202,511
Donations	27,905	29,264	1,359
Other	12,020	12,605	585
<i>Total Revenues</i>	<u>10,173,584</u>	<u>10,669,028</u>	<u>495,444</u>
Expenditures			
Current:			
Health			
Program for MRDD			
Personal Services	7,178,286	6,776,233	402,053
Materials and Supplies	369,092	339,580	29,512
Contractual Services	2,411,469	1,989,151	422,318
Capital Outlay	414,809	393,463	21,346
Other	243,948	37,649	206,299
Total Health	<u>10,617,604</u>	<u>9,536,076</u>	<u>1,081,528</u>
Employee Fringe Benefits			
Program for MRDD			
Fringe Benefits	1,506,986	1,106,787	400,199
PERS - County Share	976,508	768,197	208,311
Unemployment	27,801	3	27,798
Total Employee Fringe Benefits	<u>2,511,295</u>	<u>1,874,987</u>	<u>636,308</u>
<i>Total Expenditures</i>	<u>13,128,899</u>	<u>11,411,063</u>	<u>1,717,836</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,955,315)</u>	<u>(742,035)</u>	<u>2,213,280</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	1,029	1,029	0
Operating Transfers - Out	(105,000)	(100,000)	5,000
<i>Total Other Financing Sources (Uses)</i>	<u>(103,971)</u>	<u>(98,971)</u>	<u>5,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,059,286)</u>	<u>(841,006)</u>	<u>2,218,280</u>
<i>Fund Balance Beginning of Year</i>	5,115,925	5,115,925	0
<i>Prior Year Encumbrances Appropriated</i>	<u>445,895</u>	<u>445,895</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,502,534</u></u>	<u><u>\$4,720,814</u></u>	<u><u>\$2,218,280</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$4,389,593	\$4,212,929	(\$176,664)
Other	9,678	9,421	(257)
	<u>4,399,271</u>	<u>4,222,350</u>	<u>(176,921)</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	237,524	230,276	7,248
Materials and Supplies	14,737	14,136	601
Contractual Services	4,049,063	3,920,663	128,400
Capital Outlay	82,798	59,187	23,611
Other	36,004	34,769	1,235
	<u>4,420,126</u>	<u>4,259,031</u>	<u>161,095</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	41,294	34,361	6,933
PERS - County Share	37,257	30,315	6,942
Unemployment	10	0	10
	<u>78,561</u>	<u>64,676</u>	<u>13,885</u>
	<u>4,498,687</u>	<u>4,323,707</u>	<u>174,980</u>
<i>Excess of Revenues Under Expenditures</i>	(99,416)	(101,357)	(1,941)
Other Financing Sources			
Operating Transfers - In	0	172,500	172,500
	<u>0</u>	<u>172,500</u>	<u>172,500</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(99,416)	71,143	170,559
<i>Fund Balance Beginning of Year</i>	1,454,939	1,454,939	0
<i>Prior Year Encumbrances Appropriated</i>	165,753	165,753	0
<i>Fund Balance End of Year</i>	<u>\$1,521,276</u>	<u>\$1,691,835</u>	<u>\$170,559</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$316,825	\$308,786	(\$8,039)
Fines and Forfeitures	115,275	111,982	(3,293)
Intergovernmental	6,241,525	6,076,310	(165,215)
Interest	231,275	225,131	(6,144)
Other	345,100	348,860	3,760
<i>Total Revenues</i>	<u>7,250,000</u>	<u>7,071,069</u>	<u>(178,931)</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	693,000	687,350	5,650
Materials and Supplies	50,816	45,238	5,578
Contractual Services	32,710	21,777	10,933
Capital Outlay	57,154	50,331	6,823
Other	11,000	2,001	8,999
Total Engineer - Administration	<u>844,680</u>	<u>806,697</u>	<u>37,983</u>
Engineer - Road			
Personal Services	1,300,000	1,241,293	58,707
Materials and Supplies	1,725,979	1,179,512	546,467
Contractual Services	2,864,241	1,479,632	1,384,609
Capital Outlay	671,536	491,434	180,102
Other	96,316	71,766	24,550
Total Engineer - Road	<u>6,658,072</u>	<u>4,463,637</u>	<u>2,194,435</u>
Engineer - Bridges and Culverts			
Personal Services	251,000	244,533	6,467
Materials and Supplies	121,758	105,050	16,708
Contractual Services	787,006	619,967	167,039
Capital Outlay	89,085	19,236	69,849
Other	500	0	500
Total Engineer - Bridges and Culverts	<u>1,249,349</u>	<u>988,786</u>	<u>260,563</u>
Total Public Works	<u>8,752,101</u>	<u>6,259,120</u>	<u>2,492,981</u>
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	115,900	98,136	17,764
PERS - County Share	95,000	71,909	23,091
Total Engineer - Administration	<u>210,900</u>	<u>170,045</u>	<u>40,855</u>
Engineer - Road			
Fringe Benefits	300,000	224,960	75,040
PERS - County Share	200,000	134,580	65,420
Unemployment	10,000	0	10,000
Total Engineer - Road	<u>\$510,000</u>	<u>\$359,540</u>	<u>\$150,460</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Engineer - Bridges and Culverts			
Fringe Benefits	\$6,500	\$4,404	\$2,096
PERS - County Share	40,000	27,003	12,997
Total Engineer - Bridges and Culverts	46,500	31,407	15,093
Total Employee Fringe Benefits	767,400	560,992	206,408
<i>Total Expenditures</i>	<u>9,519,501</u>	<u>6,820,112</u>	<u>2,699,389</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,269,501)</u>	<u>250,957</u>	<u>2,520,458</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	10,123	10,123
Operating Transfers - Out	(670,295)	(609,907)	60,388
<i>Total Other Financing Sources (Uses)</i>	<u>(670,295)</u>	<u>(599,784)</u>	<u>70,511</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(2,939,796)</u>	<u>(348,827)</u>	<u>2,590,969</u>
<i>Fund Balance Beginning of Year</i>	2,271,125	2,271,125	0
<i>Prior Year Encumbrances Appropriated</i>	<u>790,796</u>	<u>790,796</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$122,125</u></u>	<u><u>\$2,713,094</u></u>	<u><u>\$2,590,969</u></u>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$286,989	\$286,989	\$0
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	8,385	8,382	3
Contractual Services	267,367	267,364	3
Capital Outlay	1,036	1,036	0
Other	2,334	2,333	1
Total Economic Development and Assistance	279,122	279,115	7
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	220	206	14
PERS - County Share	910	909	1
Total Employee Fringe Benefits	1,130	1,115	15
<i>Total Expenditures</i>	280,252	280,230	22
<i>Excess of Revenues Over Expenditures</i>	6,737	6,759	22
<i>Fund Balance (Deficit) Beginning of Year</i>	(65,925)	(65,925)	0
<i>Prior Year Encumbrances Appropriated</i>	59,187	59,187	0
<i>Fund Balance (Deficit) End of Year</i>	(\$1)	\$21	\$22

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Children Services Fund
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$1,750,000</u>	<u>\$1,537,638</u>	<u>(\$212,362)</u>
Expenditures			
Current:			
Human Services			
Children Services Board			
Contractual Services	2,429,268	1,521,144	908,124
Other	<u>17,177</u>	<u>15,060</u>	<u>2,117</u>
<i>Total Expenditures</i>	<u>2,446,445</u>	<u>1,536,204</u>	<u>910,241</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(696,445)</u>	<u>1,434</u>	<u>697,879</u>
Other Financing Sources (Uses)			
Operating Transfers - In	0	165,000	165,000
Operating Transfers - Out	<u>(259,217)</u>	<u>(2,007)</u>	<u>257,210</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(259,217)</u>	<u>162,993</u>	<u>422,210</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(955,662)	164,427	1,120,089
<i>Fund Balance Beginning of Year</i>	872,921	872,921	0
<i>Prior Year Encumbrances Appropriated</i>	<u>172,655</u>	<u>172,655</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$89,914</u></u>	<u><u>\$1,210,003</u></u>	<u><u>\$1,120,089</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$429,000	\$429,195	\$195
Intergovernmental	2,160,600	2,162,112	1,512
Other	10,400	9,881	(519)
<i>Total Revenues</i>	<u>2,600,000</u>	<u>2,601,188</u>	<u>1,188</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,275,295	1,170,854	104,441
Materials and Supplies	50,469	45,711	4,758
Contractual Services	958,632	765,432	193,200
Capital Outlay	61,938	21,928	40,010
Other	137,657	62,249	75,408
Total General Government - Judicial	<u>2,483,991</u>	<u>2,066,174</u>	<u>417,817</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	215,559	185,791	29,768
PERS - County Share	155,612	126,603	29,009
Unemployment	3,000	0	3,000
Total Employee Fringe Benefits	<u>374,171</u>	<u>312,394</u>	<u>61,777</u>
<i>Total Expenditures</i>	<u>2,858,162</u>	<u>2,378,568</u>	<u>479,594</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(258,162)</u>	<u>222,620</u>	<u>480,782</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	22	22
Operating Transfers - Out	0	(12,543)	(12,543)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(12,521)</u>	<u>(12,521)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(258,162)</u>	<u>210,099</u>	<u>468,261</u>
<i>Fund Balance Beginning of Year</i>	114,488	114,488	0
<i>Prior Year Encumbrances Appropriated</i>	155,840	155,840	0
<i>Fund Balance End of Year</i>	<u>\$12,166</u>	<u>\$480,427</u>	<u>\$468,261</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Special Assessments	\$0	\$183,121	\$183,121
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	10,775	10,775	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,775)	172,346	183,121
<i>Fund Balance Beginning of Year</i>	845,315	845,315	0
<i>Fund Balance End of Year</i>	\$834,540	\$1,017,661	\$183,121

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$265,205	\$253,782	(\$11,423)
Fines and Forfeitures	914	875	(39)
Donations	8,802	8,423	(379)
Other	10,078	9,644	(434)
<i>Total Revenues</i>	<u>284,999</u>	<u>272,724</u>	<u>(12,275)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	155,520	154,354	1,166
Materials and Supplies	21,303	21,262	41
Contractual Services	58,663	55,926	2,737
Capital Outlay	15,700	15,699	1
Other	8,667	8,178	489
Total Health	<u>259,853</u>	<u>255,419</u>	<u>4,434</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	29,390	26,123	3,267
PERS - County Share	15,880	15,371	509
Total Employee Fringe Benefits	<u>45,270</u>	<u>41,494</u>	<u>3,776</u>
<i>Total Expenditures</i>	<u>305,123</u>	<u>296,913</u>	<u>8,210</u>
<i>Excess of Revenues Under Expenditures</i>	(20,124)	(24,189)	(4,065)
Other Financing Sources			
Sale of Fixed Assets	0	52	52
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(20,124)	(24,137)	(4,013)
<i>Fund Balance Beginning of Year</i>	51,864	51,864	0
<i>Prior Year Encumbrances Appropriated</i>	<u>7,778</u>	<u>7,778</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$39,518</u></u>	<u><u>\$35,505</u></u>	<u><u>(\$4,013)</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$220,000	\$255,498	\$35,498
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	87,605	82,576	5,029
Materials and Supplies	5,711	4,228	1,483
Contractual Services	7,313	5,237	2,076
Capital Outlay	34,100	13,332	20,768
Other	4,742	4,602	140
Total DRETAC Treasurer	139,471	109,975	29,496
DRETAC Prosecutor			
Personal Services	56,504	46,734	9,770
Materials and Supplies	6,319	5,087	1,232
Contractual Services	130,137	127,311	2,826
Capital Outlay	10,598	8,000	2,598
Other	20,691	16,948	3,743
Total DRETAC Prosecutor	224,249	204,080	20,169
Total General Government - Legislative and Executive	363,720	314,055	49,665
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	2,152	1,862	290
PERS - County Share	11,688	8,975	2,713
Total DRETAC Treasurer	13,840	10,837	3,003
DRETAC Prosecutor			
Fringe Benefits	11,185	6,950	4,235
PERS - County Share	7,700	5,068	2,632
Total DRETAC Prosecutor	18,885	12,018	6,867
Total Employee Fringe Benefits	32,725	22,855	9,870
<i>Total Expenditures</i>	396,445	336,910	59,535
<i>Excess of Revenues Under Expenditures</i>	(176,445)	(81,412)	95,033
<i>Fund Balance Beginning of Year</i>	224,943	224,943	0
<i>Prior Year Encumbrances Appropriated</i>	26,650	26,650	0
<i>Fund Balance End of Year</i>	\$75,148	\$170,181	\$95,033

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,005,944	\$859,791	(\$146,153)
Fines and Forfeitures	2,204	1,884	(320)
Intergovernmental	695,559	594,502	(101,057)
Other	<u>22,177</u>	<u>18,955</u>	<u>(3,222)</u>
<i>Total Revenues</i>	<u>1,725,884</u>	<u>1,475,132</u>	<u>(250,752)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	487,280	344,004	143,276
Materials and Supplies	30,089	17,032	13,057
Contractual Services	1,109,351	1,230,706	(121,355)
Capital Outlay	51,313	32,685	18,628
Other	<u>31,533</u>	<u>28,650</u>	<u>2,883</u>
Total Public Safety	<u>1,709,566</u>	<u>1,653,077</u>	<u>56,489</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	70,971	44,905	26,066
PERS - County Share	<u>69,841</u>	<u>49,666</u>	<u>20,175</u>
Total Employee Fringe Benefits	<u>140,812</u>	<u>94,571</u>	<u>46,241</u>
Intergovernmental	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>1,860,378</u>	<u>1,747,648</u>	<u>112,730</u>
<i>Excess of Revenues Under Expenditures</i>	(134,494)	(272,516)	(138,022)
Other Financing Uses			
Operating Transfers - Out	<u>(12,500)</u>	<u>0</u>	<u>12,500</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(146,994)	(272,516)	(125,522)
<i>Fund Balance Beginning of Year</i>	146,909	146,909	0
<i>Prior Year Encumbrances Appropriated</i>	<u>20,671</u>	<u>20,671</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$20,586</u>	<u>(\$104,936)</u>	<u>(\$125,522)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$40,000	\$31,744	(\$8,256)
Expenditures			
Current:			
Human Services			
Employment and Training			
Personal Services	16,692	16,632	60
Materials and Supplies	210	69	141
Contractual Services	2,075	1,392	683
Other	100	90	10
Total Human Services	19,077	18,183	894
Employee Fringe Benefits			
Employment and Training			
Fringe Benefits	3,968	3,331	637
PERS - County Share	2,264	1,652	612
Total Employee Fringe Benefits	6,232	4,983	1,249
<i>Total Expenditures</i>	25,309	23,166	2,143
<i>Excess of Revenues Over Expenditures</i>	14,691	8,578	(6,113)
<i>Fund Balance (Deficit) Beginning of Year</i>	(8,747)	(8,747)	0
<i>Prior Year Encumbrances Appropriated</i>	169	169	0
<i>Fund Balance End of Year</i>	\$6,113	\$0	(\$6,113)

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$360,504	\$267,955	(\$92,549)
Other	1,360	0	(1,360)
<i>Total Revenues</i>	<u>361,864</u>	<u>267,955</u>	<u>(93,909)</u>
Expenditures			
Current:			
Human Services			
Title III-B			
Personal Services	121,512	110,815	10,697
Materials and Supplies	5,813	5,734	79
Contractual Services	89,764	76,601	13,163
Capital Outlay	10,350	10,350	0
Total Title III-B	<u>227,439</u>	<u>203,500</u>	<u>23,939</u>
Title III-C			
Personal Services	100,136	94,986	5,150
Materials and Supplies	3,383	3,238	145
Contractual Services	20,505	20,401	104
Capital Outlay	3,941	2,996	945
Other	125	125	0
Total Title III-C	<u>128,090</u>	<u>121,746</u>	<u>6,344</u>
Medsave			
Personal Services	9,700	6,048	3,652
Materials and Supplies	2,760	1,869	891
Contractual Services	3,715	2,614	1,101
Capital Outlay	1,300	1,235	65
Total Medsave	<u>17,475</u>	<u>11,766</u>	<u>5,709</u>
Home Energy Assistance			
Personal Services	4,235	2,790	1,445
Materials and Supplies	108	92	16
Total Home Energy Assistance	<u>4,343</u>	<u>2,882</u>	<u>1,461</u>
Alcohol Dependency Network			
Personal Services	19,454	12,672	6,782
Contractual Services	2,275	1,425	850
Capital Outlay	2,506	2,506	0
Total Alcohol Dependency Network	<u>24,235</u>	<u>16,603</u>	<u>7,632</u>
Total Human Services	<u>\$401,582</u>	<u>\$356,497</u>	<u>\$45,085</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Employee Fringe Benefits			
Tittle III-B			
Fringe Benefits	\$17,783	\$16,122	\$1,661
PERS - County Share	15,340	11,687	3,653
Total Title III-B	33,123	27,809	5,314
Tittle III-C			
Fringe Benefits	8,001	6,835	1,166
PERS - County Share	13,626	10,092	3,534
Total Title III-C	21,627	16,927	4,700
Medsave			
Fringe Benefits	7,533	3,995	3,538
PERS - County Share	2,995	1,091	1,904
Total Medsave	10,528	5,086	5,442
Home Energy Assistance			
Fringe Benefits	100	60	40
PERS - County Share	499	303	196
Total Home Energy Assistance	599	363	236
Alcohol Dependency Network			
Fringe Benefits	2,208	2,208	0
PERS - County Share	956	929	27
Total Alcohol Dependency Network	3,164	3,137	27
Total Employee Fringe Benefits	69,041	53,322	15,719
<i>Total Expenditures</i>	470,623	409,819	60,804
<i>Excess of Revenues Under Expenditures</i>	(108,759)	(141,864)	(33,105)
Other Financing Sources			
Operating Transfers - In	191,547	192,558	1,011
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	82,788	50,694	(32,094)
<i>Fund Balance (Deficit) Beginning of Year</i>	(89,679)	(89,679)	0
<i>Prior Year Encumbrances Appropriated</i>	19,310	19,310	0
<i>Fund Balance (Deficit) End of Year</i>	\$12,419	(\$19,675)	(\$32,094)

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$6,665,463	\$7,597,822	\$932,359
Donations	10,008	11,250	1,242
Other	243,319	281,335	38,016
<i>Total Revenues</i>	<u>6,918,790</u>	<u>7,890,407</u>	<u>971,617</u>
Expenditures			
Human Services			
Public Assistance			
Personal Services	1,596,900	1,591,805	5,095
Materials and Supplies	114,101	103,034	11,067
Contractual Services	1,032,732	1,015,768	16,964
Capital Outlay	138,104	136,306	1,798
Other	47,680	47,680	0
Total Public Assistance	<u>2,929,517</u>	<u>2,894,593</u>	<u>34,924</u>
Social Services			
Personal Services	1,031,000	1,028,056	2,944
Contractual Services	3,055,455	2,101,241	954,214
Other	115,984	58,920	57,064
Total Social Services	<u>4,202,439</u>	<u>3,188,217</u>	<u>1,014,222</u>
Total Human Services	<u>7,131,956</u>	<u>6,082,810</u>	<u>1,049,146</u>
Employee Fringe Benefits			
Public Assistance:			
Fringe Benefits	251,073	250,293	780
PERS - County Share	176,000	171,389	4,611
Total Public Assistance	<u>427,073</u>	<u>421,682</u>	<u>5,391</u>
Social Services			
Fringe Benefits	138,245	132,760	5,485
PERS - County Share	115,000	112,529	2,471
Total Social Services	<u>253,245</u>	<u>245,289</u>	<u>7,956</u>
Total Employee Fringe Benefits	<u>680,318</u>	<u>666,971</u>	<u>13,347</u>
<i>Total Expenditures</i>	<u>7,812,274</u>	<u>6,749,781</u>	<u>1,062,493</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$893,484)</u>	<u>\$1,140,626</u>	<u>\$2,034,110</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Sale of Fixed Assets	\$0	\$262	\$262
Operating Transfers - In	963,792	427,017	(536,775)
Operating Transfers - Out	(282,366)	(282,367)	(1)
<i>Total Other Financing Sources (Uses)</i>	<u>681,426</u>	<u>144,912</u>	<u>(536,514)</u>
<i>Excess of Revenues and Other Financing Sources</i> <i>(Over) Under Expenditures and Other Financing Uses</i>	(212,058)	1,285,538	1,497,596
<i>Fund Balance Beginning of Year</i>	457,771	457,771	0
<i>Prior Year Encumbrances Appropriated</i>	<u>275,507</u>	<u>275,507</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$521,220</u></u>	<u><u>\$2,018,816</u></u>	<u><u>\$1,497,596</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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,197,766	\$1,343,968	\$146,202
Other	14,234	15,971	1,737
<i>Total Revenues</i>	1,212,000	1,359,939	147,939
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	605,000	576,843	28,157
Materials and Supplies	39,136	36,324	2,812
Contractual Services	258,772	199,275	59,497
Capital Outlay	62,725	61,927	798
Other	9,718	9,433	285
<i>Total General Government - Legislative and Executive</i>	975,351	883,802	91,549
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	112,240	77,839	34,401
PERS - County Share	71,200	56,932	14,268
<i>Total Employee Fringe Benefits</i>	183,440	134,771	48,669
<i>Total Expenditures</i>	1,158,791	1,018,573	140,218
<i>Excess of Revenues Over Expenditures</i>	53,209	341,366	288,157
<i>Fund Balance Beginning of Year</i>	1,367,034	1,367,034	0
<i>Prior Year Encumbrances Appropriated</i>	20,851	20,851	0
<i>Fund Balance End of Year</i>	\$1,441,094	\$1,729,251	\$288,157

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Revolving Loan Fund
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	\$4,000	\$4,348	\$348
Other	<u>100,600</u>	<u>96,300</u>	<u>(4,300)</u>
<i>Total Revenues</i>	<u>104,600</u>	<u>100,648</u>	<u>(3,952)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	70,000	0	70,000
Other	<u>90,000</u>	<u>75,514</u>	<u>14,486</u>
<i>Total Expenditures</i>	<u>160,000</u>	<u>75,514</u>	<u>84,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(55,400)	25,134	80,534
Other Financing Sources			
Operating Transfers - In	<u>35,400</u>	<u>35,400</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(20,000)	60,534	80,534
<i>Fund Balance Beginning of Year</i>	<u>111,820</u>	<u>111,820</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$91,820</u></u>	<u><u>\$172,354</u></u>	<u><u>\$80,534</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$775,412	\$573,134	(\$202,278)
Donations	1,885	1,641	(244)
Other	48,241	42,002	(6,239)
<i>Total Revenues</i>	<u>825,538</u>	<u>616,777</u>	<u>(208,761)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	350,760	185,939	164,821
Materials and Supplies	18,093	13,701	4,392
Contractual Services	648,891	282,400	366,491
Capital Outlay	75,599	56,562	19,037
Other	4,437	2,237	2,200
Total Human Services	<u>1,097,780</u>	<u>540,839</u>	<u>556,941</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	56,163	29,602	26,561
PERS - County Share	47,530	20,092	27,438
Total Employee Fringe Benefits	<u>103,693</u>	<u>49,694</u>	<u>53,999</u>
<i>Total Expenditures</i>	<u>1,201,473</u>	<u>590,533</u>	<u>610,940</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(375,935)	26,244	402,179
Other Financing Sources			
Sale of Fixed Assets	0	58	58
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(375,935)	26,302	402,237
<i>Fund Balance Beginning of Year</i>	831,219	831,219	0
<i>Prior Year Encumbrances Appropriated</i>	<u>16,014</u>	<u>16,014</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$471,298</u>	<u>\$873,535</u>	<u>\$402,237</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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$346,969</u>	<u>\$140,383</u>	<u>(\$206,586)</u>
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	165,880	99,933	65,947
Materials and Supplies	2,742	676	2,066
Contractual Services	31,182	3,140	28,042
Capital Outlay	4,668	2,583	2,085
Other	<u>137,177</u>	<u>64,295</u>	<u>72,882</u>
Total Public Safety	<u>341,649</u>	<u>170,627</u>	<u>171,022</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	27,775	15,070	12,705
PERS - County Share	<u>23,114</u>	<u>12,369</u>	<u>10,745</u>
Total Employee Fringe Benefits	<u>50,889</u>	<u>27,439</u>	<u>23,450</u>
<i>Total Expenditures</i>	<u>392,538</u>	<u>198,066</u>	<u>194,472</u>
<i>Excess of Revenues Under Expenditures</i>	(45,569)	(57,683)	(12,114)
<i>Fund Balance Beginning of Year</i>	49,196	49,196	0
<i>Prior Year Encumbrances Appropriated</i>	<u>258</u>	<u>258</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$3,885</u></u>	<u><u>(\$8,229)</u></u>	<u><u>(\$12,114)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$280,120	\$245,098	(\$35,022)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Capital Outlay	157,381	123,859	33,522
Other	54,900	54,653	247
Total General Government - Legislative and Executive	212,281	178,512	33,769
General Government - Judicial			
Clerk of Courts			
Capital Outlay	26,569	16,079	10,490
Other	47,972	47,869	103
Total Clerk of Courts	74,541	63,948	10,593
Juvenile Court			
Other	57,000	57,000	0
Probate Court			
Capital Outlay	7,000	7,000	0
Other	55,000	55,000	0
Total Probate Court	62,000	62,000	0
Total General Government - Judicial	193,541	182,948	10,593
<i>Total Expenditures</i>	405,822	361,460	44,362
<i>Excess of Revenues Under Expenditures</i>	(125,702)	(116,362)	9,340
<i>Fund Balance Beginning of Year</i>	214,600	214,600	0
<i>Prior Year Encumbrances Appropriated</i>	40,312	40,312	0
<i>Fund Balance End of Year</i>	\$129,210	\$138,550	\$9,340

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$76,684</u>	<u>\$34,196</u>	<u>(\$42,488)</u>
Expenditures			
Current:			
Public Safety			
COPS Program			
Personal Services	26,000	24,355	1,645
Contractual Services	6,847	6,847	0
Capital Outlay	<u>53,886</u>	<u>53,668</u>	<u>218</u>
<i>Total Expenditures</i>	<u>86,733</u>	<u>84,870</u>	<u>1,863</u>
<i>Excess of Revenues Under Expenditures</i>	(10,049)	(50,674)	(40,625)
<i>Fund Balance Beginning of Year</i>	12,857	12,857	0
<i>Prior Year Encumbrances Appropriated</i>	<u>218</u>	<u>218</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$3,026</u></u>	<u><u>(\$37,599)</u></u>	<u><u>(\$40,625)</u></u>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Cost of Service Study Fund
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Other	\$33,740	\$13,740	(\$20,000)
Expenditures			
Current:			
General Government - Legislative and Executive Cost Study			
Contractual Services	<u>38,740</u>	<u>38,740</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(5,000)	(25,000)	(20,000)
Other Financing Sources			
Operating Transfers - In	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	0	(20,000)	(20,000)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$20,000)</u></u>	<u><u>(\$20,000)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Security Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$101,348	\$15,581	(\$85,767)
Interest	0	135	135
<i>Total Revenues</i>	<u>101,348</u>	<u>15,716</u>	<u>(85,632)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	70,000	26,383	43,617
Materials and Supplies	1,000	994	6
Contractual Services	3,250	1,595	1,655
Capital Outlay	3,650	3,000	650
Other	6,000	5,470	530
Total Courthouse Security	<u>83,900</u>	<u>37,442</u>	<u>46,458</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	12,963	1,019	11,944
PERS - County Share	9,485	2,145	7,340
Total Employee Fringe Benefits	<u>22,448</u>	<u>3,164</u>	<u>19,284</u>
<i>Total Expenditures</i>	<u>106,348</u>	<u>40,606</u>	<u>65,742</u>
<i>Excess of Revenues Under Expenditures</i>	(5,000)	(24,890)	(19,890)
Other Financing Sources			
Operating Transfers - In	64,000	66,073	2,073
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	59,000	41,183	(17,817)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$64,000</u></u>	<u><u>\$46,183</u></u>	<u><u>(\$17,817)</u></u>

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Crippled Children			
Other	<u>263,100</u>	<u>208,346</u>	<u>54,754</u>
<i>Excess of Revenues Under Expenditures</i>	(263,100)	(208,346)	54,754
Other Financing Sources			
Operating Transfers - In	<u>263,100</u>	<u>206,346</u>	<u>(56,754)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	0	(2,000)	(2,000)
<i>Fund Balance Beginning of Year</i>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,000)</u></u>

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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Other	<u>\$25,000</u>	<u>\$0</u>	<u>(\$25,000)</u>
Expenditures			
Current:			
Public Safety			
Emergency Communications			
Contractual Services	328,769	328,527	242
Capital Outlay	<u>5,000</u>	<u>3,000</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>333,769</u>	<u>331,527</u>	<u>2,242</u>
<i>Excess of Revenues Under Expenditures</i>	(308,769)	(331,527)	(22,758)
<i>Fund Balance Beginning of Year</i>	240,954	240,954	0
<i>Prior Year Encumbrances Appropriated</i>	<u>74,769</u>	<u>74,769</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$6,954</u></u>	<u><u>(\$15,804)</u></u>	<u><u>(\$22,758)</u></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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$22,040	\$22,040	\$0
Expenditures			
Current:			
Public Safety			
Highway Safety			
Contractual Services	22,040	22,040	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance 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, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$15,500	\$14,087	(\$1,413)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	<u>21,500</u>	<u>21,438</u>	<u>62</u>
<i>Excess of Revenues Under Expenditures</i>	(6,000)	(7,351)	(1,351)
<i>Fund Balance Beginning of Year</i>	<u>11,327</u>	<u>11,327</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,327</u></u>	<u><u>\$3,976</u></u>	<u><u>(\$1,351)</u></u>

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, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Jail Mental Health			
Contractual Services	20,505	20,505	0
<i>Excess of Revenues Under Expenditures</i>	(20,505)	(20,505)	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	20,505	20,505	0
<i>Fund Balance 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 Licence Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$42,000	\$41,002	(\$998)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	60,219	40,399	19,820
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,219)	603	18,822
<i>Fund Balance Beginning of Year</i>	18,219	18,219	0
<i>Fund Balance End of Year</i>	\$0	\$18,822	\$18,822

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$100	\$75	(\$25)
Expenditures	\$0	\$0	\$0
<i>Excess of Revenues Over Expenditures</i>	100	75	(25)
<i>Fund Balance (Deficit) Beginning of Year</i>	(75)	(75)	0
<i>Fund Balance End of Year</i>	\$25	\$0	(\$25)

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	<u>\$18,413</u>	<u>\$135</u>	<u>(\$18,278)</u>
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	5,027	5,020	7
Juvenile Court			
Contractual Services	<u>14,528</u>	<u>10,796</u>	<u>3,732</u>
<i>Total Expenditures</i>	<u>19,555</u>	<u>15,816</u>	<u>3,739</u>
<i>Excess of Revenues Under Expenditures</i>	(1,142)	(15,681)	(14,539)
Other Financing Sources			
Operating Transfers - In	<u>482</u>	<u>482</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(660)	(15,199)	(14,539)
<i>Fund Balance Beginning of Year</i>	671	671	0
<i>Prior Year Encumbrances Appropriated</i>	<u>14,528</u>	<u>14,528</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,539</u></u>	<u><u>\$0</u></u>	<u><u>(\$14,539)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safe Communities Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$238,276	\$0	(\$238,276)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	33,600	3,555	30,045
Contractual Services	160,584	5,000	155,584
Capital Outlay	35,000	13,000	22,000
Other	2,700	0	2,700
Total Public Safety	231,884	21,555	210,329
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	825	52	773
PERS - County Share	5,567	594	4,973
Total Employee Fringe Benefits	6,392	646	5,746
<i>Total Expenditures</i>	238,276	22,201	216,075
<i>Excess of Revenues Under Expenditures</i>	0	(22,201)	(22,201)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$22,201)	(\$22,201)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title VI - D Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$660,000	\$291,810	(\$368,190)
Other	0	50	50
<i>Total Revenues</i>	<u>660,000</u>	<u>291,860</u>	<u>(368,140)</u>
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	339,190	270,405	68,785
Materials and Supplies	8,841	7,844	997
Contractual Services	46,913	41,479	5,434
Capital Outlay	7,968	7,000	968
Other	1,047	1,000	47
Total Human Services	<u>403,959</u>	<u>327,728</u>	<u>76,231</u>
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	66,036	44,629	21,407
PERS - County Share	45,961	29,598	16,363
Total Employee Fringe Benefits	<u>111,997</u>	<u>74,227</u>	<u>37,770</u>
<i>Total Expenditures</i>	<u>515,956</u>	<u>401,955</u>	<u>114,001</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	144,044	(110,095)	(254,139)
Other Financing Sources			
Operating Transfers - In	0	141,556	141,556
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	144,044	31,461	(112,583)
<i>Fund Balance (Deficit) Beginning of Year</i>	(104,206)	(104,206)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,021</u>	<u>6,021</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$45,859</u>	<u>(\$66,724)</u>	<u>(\$112,583)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$345,361	\$297,374	(\$47,987)
Intergovernmental	499,058	429,715	(69,343)
Other	82,580	71,106	(11,474)
<i>Total Revenues</i>	926,999	798,195	(128,804)
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	456,750	456,088	662
Materials and Supplies	5,135	4,994	141
Contractual Services	103,193	101,537	1,656
Capital Outlay	184,579	180,193	4,386
Other	26,907	19,542	7,365
Total Human Services	776,564	762,354	14,210
Employee Fringe Benefits			
Transportation			
Fringe Benefits	35,438	35,266	172
PERS - County Share	49,485	49,248	237
Unemployment	350	286	64
Total Employee Fringe Benefits	85,273	84,800	473
<i>Total Expenditures</i>	861,837	847,154	14,683
<i>Excess of Revenues Over (Under) Expenditures</i>	65,162	(48,959)	(114,121)
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	1,114	1,114
Operating Transfers - In	0	27,911	27,911
Operating Transfers - Out	(1)	0	1
<i>Total Other Financing (Sources) Uses</i>	(1)	29,025	29,026
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	65,161	(19,934)	(85,095)
<i>Fund Balance (Deficit) Beginning of Year</i>	(59,528)	(59,528)	0
<i>Prior Year Encumbrances Appropriated</i>	2,054	2,054	0
<i>Fund Balance (Deficit) End of Year</i>	\$7,687	(\$77,408)	(\$85,095)

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$168,515	\$115,450	(\$53,065)
Donations	124	85	(39)
Other	5,658	3,876	(1,782)
<i>Total Revenues</i>	<u>174,297</u>	<u>119,411</u>	<u>(54,886)</u>
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	77,970	45,763	32,207
Materials and Supplies	4,150	3,073	1,077
Contractual Services	19,517	9,304	10,213
Capital Outlay	6,062	3,886	2,176
Other	7,297	5,500	1,797
Total Human Services	<u>114,996</u>	<u>67,526</u>	<u>47,470</u>
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	20,839	9,297	11,542
PERS - County Share	11,710	5,372	6,338
Total Employee Fringe Benefits	<u>32,549</u>	<u>14,669</u>	<u>17,880</u>
<i>Total Expenditures</i>	<u>147,545</u>	<u>82,195</u>	<u>65,350</u>
<i>Excess of Revenues Over Expenditures</i>	26,752	37,216	10,464
<i>Fund Balance (Deficit) Beginning of Year</i>	(26,937)	(26,937)	0
<i>Prior Year Encumbrances Appropriated</i>	6,655	6,655	0
<i>Fund Balance End of Year</i>	<u>\$6,470</u>	<u>\$16,934</u>	<u>\$10,464</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$799,402	\$120,000	(\$679,402)
Other	129,423	19,428	(109,995)
<i>Total Revenues</i>	<u>928,825</u>	<u>139,428</u>	<u>(789,397)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	39,100	30,348	8,752
Materials and Supplies	2,650	2,638	12
Contractual Services	866,770	241,140	625,630
Capital Outlay	2,900	2,900	0
Other	4,010	4,010	0
<i>Total General Government - Legislative and Executive</i>	<u>915,430</u>	<u>281,036</u>	<u>634,394</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	4,680	1,292	3,388
PERS - County Share	5,555	3,096	2,459
<i>Total Employee Fringe Benefits</i>	<u>10,235</u>	<u>4,388</u>	<u>5,847</u>
<i>Total Expenditures</i>	<u>925,665</u>	<u>285,424</u>	<u>640,241</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,160	(145,996)	(149,156)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$3,160</u></u>	<u><u>(\$145,996)</u></u>	<u><u>(\$149,156)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$6,970,875	\$7,115,209	\$144,334
Charges for Services	3,782,092	3,491,417	(290,675)
Fines and Forfeitures	118,393	114,741	(3,652)
Intergovernmental	29,776,450	28,579,499	(1,196,951)
Special Assessments	0	183,121	183,121
Interest	253,688	229,749	(23,939)
Donations	48,724	50,663	1,939
Other	1,093,608	953,174	(140,434)
<i>Total Revenues</i>	<u>42,043,830</u>	<u>40,717,573</u>	<u>(1,326,257)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Fund	363,720	314,055	49,665
Real Estate Assessment Fund	975,351	883,802	91,549
Computer Fund	212,281	178,512	33,769
Cost of Service Study Fund	38,740	38,740	0
Workforce Development Fund	915,430	281,036	634,394
Total General Government - Legislative and Executive	<u>2,505,522</u>	<u>1,696,145</u>	<u>809,377</u>
General Government - Judicial			
Child Support Enforcement Agency Fund	2,483,991	2,066,174	417,817
Computer Fund	193,541	182,948	10,593
Indigent Guardianship Fund	21,500	21,438	62
Total General Government - Judicial	<u>2,699,032</u>	<u>2,270,560</u>	<u>428,472</u>
Public Safety			
Drug Enforcement Fund	1,709,566	1,653,077	56,489
Community Safety Awareness Fund	341,649	170,627	171,022
COPS Program Fund	86,733	84,870	1,863
Courthouse Security Fund	83,900	37,442	46,458
Emergency Communications Fund	333,769	331,527	2,242
Highway Safety Fund	22,040	22,040	0
OCJS fund	19,555	15,816	3,739
Safe Communities Fund	231,884	21,555	210,329
Total Public Safety	<u>2,829,096</u>	<u>2,336,954</u>	<u>492,142</u>
Public Works			
Auto and Gas Tax Fund	8,752,101	6,259,120	2,492,981
Ditch Maintenance Fund	10,775	10,775	0
Total Public Works	<u>\$8,762,876</u>	<u>\$6,269,895</u>	<u>\$2,492,981</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Health			
Achievement Center Fund	\$10,617,604	\$9,536,076	\$1,081,528
ADAMH Board Fund	4,420,126	4,259,031	161,095
Dog and Kennel Fund	259,853	255,419	4,434
Total Health	15,297,583	14,050,526	1,247,057
Human Services			
Children's Services Fund	2,446,445	1,536,204	910,241
Job Training Partnership Act Fund	19,077	18,183	894
Office for Older Adults Fund	401,582	356,497	45,085
Public Assistance Fund	7,131,956	6,082,810	1,049,146
Shelter Care and Youth Services Fund	1,097,780	540,839	556,941
Crippled Children Fund	263,100	208,346	54,754
Jail Mental Health Fund	20,505	20,505	0
Marriage Licenses Fund	60,219	40,399	19,820
Title VI-D Fund	403,959	327,728	76,231
Transportation Program Fund	776,564	762,354	14,210
Victim Assistance Fund	114,996	67,526	47,470
Total Human Services	12,736,183	9,961,391	2,774,792
Economic Development and Assistance			
Community Development Block Grant Fund	279,122	279,115	7
Revolving Loan Fund	160,000	75,514	84,486
Total Economic Development and Assistance	439,122	354,629	84,493
Employee Fringe Benefits			
Achievement Center Fund	2,511,295	1,874,987	636,308
ADAMH Board Fund	78,561	64,676	13,885
Auto and Gas Tax Fund	767,400	560,992	206,408
Community Development Block Grant Fund	1,130	1,115	15
Child Support Enforcement Agency Fund	374,171	312,394	61,777
Dog and Kennel Fund	45,270	41,494	3,776
DRETAC Fund	32,725	22,855	9,870
Drug Enforcement Fund	140,812	94,571	46,241
Job Training Partnership Act Fund	6,232	4,983	1,249
Office for Older Adults Fund	69,041	53,322	15,719
Public Assistance Fund	680,318	666,971	13,347
Real Estate Assessment Fund	183,440	134,771	48,669
Shelter Care and Youth Services Fund	103,693	49,694	53,999
Community Safety Awareness Fund	50,889	27,439	23,450
Courthouse Security Fund	22,448	3,164	19,284
Safe Communities Fund	6,392	646	5,746
Title VI-D Fund	111,997	74,227	37,770
Transportation Program Fund	85,273	84,800	473
Victim Assistance Fund	32,549	14,669	17,880
Workforce Development Fund	10,235	4,388	5,847
Total Employee Fringe Benefits	\$5,313,871	\$4,092,158	\$1,221,713

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental	\$10,000	\$0	\$10,000
<i>Total Expenditures</i>	<u>50,593,285</u>	<u>41,032,258</u>	<u>9,561,027</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,549,455)</u>	<u>(314,685)</u>	<u>8,234,770</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	1,029	12,660	11,631
Operating Transfers - In	1,523,321	1,439,843	(83,478)
Operating Transfers - Out	<u>(1,329,379)</u>	<u>(1,006,824)</u>	<u>322,555</u>
<i>Total Other Financing Sources (Uses)</i>	<u>194,971</u>	<u>445,679</u>	<u>250,708</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(8,354,484)	130,994	8,485,478
<i>Fund Balance Beginning of Year</i>	14,061,000	14,061,000	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,347,396</u>	<u>2,347,396</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,053,912</u></u>	<u><u>\$16,539,390</u></u>	<u><u>\$8,485,478</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, 2000

	<u>General Obligation</u>	<u>Special Assessment</u>	<u>Totals</u>
Assets			
Equity in Pooled			
Cash and Cash Equivalents	\$785,225	\$825,990	\$1,611,215
Cash and Cash Equivalents with			
Fiscal Agents	10,632	676	11,308
Investments in Segregated Accounts	5,600	0	5,600
Receivables:			
Taxes			
(Due from Agency Funds)	786,399	0	786,399
Special Assessments			
(Due from Agency Funds)	<u>0</u>	<u>4,412,995</u>	<u>4,412,995</u>
<i>Total Assets</i>	<u><u>\$1,587,856</u></u>	<u><u>\$5,239,661</u></u>	<u><u>\$6,827,517</u></u>
Liabilities			
Deferred Revenue	\$786,399	\$4,412,995	\$5,199,394
Matured Interest Payable	<u>10,632</u>	<u>676</u>	<u>11,308</u>
<i>Total Liabilities</i>	797,031	4,413,671	5,210,702
Fund Equity			
Fund Balance:			
Unreserved, Undesignated	<u>790,825</u>	<u>825,990</u>	<u>1,616,815</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$1,587,856</u></u>	<u><u>\$5,239,661</u></u>	<u><u>\$6,827,517</u></u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2000*

	General Obligation	Special Assessment	Totals
Revenues			
Property and Other Taxes	\$189,926	\$0	\$189,926
Intergovernmental	548,561	0	548,561
Special Assessments	0	1,072,440	1,072,440
Interest	6,119	0	6,119
Other	274,211	0	274,211
<i>Total Revenues</i>	<u>1,018,817</u>	<u>1,072,440</u>	<u>2,091,257</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	428,611	0	428,611
Debt Service:			
Principal Retirement	1,352,500	606,786	1,959,286
Interest and Fiscal Charges	1,040,181	389,435	1,429,616
<i>Total Expenditures</i>	<u>2,821,292</u>	<u>996,221</u>	<u>3,817,513</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,802,475)</u>	<u>76,219</u>	<u>(1,726,256)</u>
Other Financing Sources			
Proceeds of Bonds	83,390	650,000	733,390
Operating Transfers - In	1,351,588	0	1,351,588
<i>Total Other Financing Sources</i>	<u>1,434,978</u>	<u>650,000</u>	<u>2,084,978</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(367,497)	726,219	358,722
<i>Fund Balances Beginning of Year</i>	<u>1,158,322</u>	<u>99,771</u>	<u>1,258,093</u>
<i>Fund Balances End of Year</i>	<u><u>\$790,825</u></u>	<u><u>\$825,990</u></u>	<u><u>\$1,616,815</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$986,734	\$1,427,387	\$440,653
Intergovernmental	381,142	548,561	167,419
Interest	4,251	6,119	1,868
Other	274,040	274,211	171
Total Revenues	<u>1,646,167</u>	<u>2,256,278</u>	<u>610,111</u>
Expenditures			
Current:			
General Government - Legislative and Executive	430,000	428,611	1,389
Debt Service:			
Principal Retirement	3,847,500	3,847,500	0
Interest and Fiscal Charges	1,121,055	1,111,692	9,363
Total Expenditures	<u>5,398,555</u>	<u>5,387,803</u>	<u>10,752</u>
Excess of Revenues Under Expenditures	<u>(3,752,388)</u>	<u>(3,131,525)</u>	<u>620,863</u>
Other Financing Sources			
Proceeds of Bonds	1,300,000	1,412,440	112,440
Operating Transfers In	1,351,588	1,351,588	0
Total Other Financing Sources	<u>2,651,588</u>	<u>2,764,028</u>	<u>112,440</u>
Excess of Revenues and Other Financing Sources Under Expenditures	<u>(1,100,800)</u>	<u>(367,497)</u>	<u>733,303</u>
Fund Balance Beginning of Year	<u>1,158,322</u>	<u>1,158,322</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$57,522</u></u>	<u><u>\$790,825</u></u>	<u><u>\$733,303</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Special Assessments	<u>\$1,038,097</u>	<u>\$1,072,440</u>	<u>\$34,343</u>
Expenditures			
Debt Service:			
Principal Retirement	612,915	606,786	6,129
Interest and Fiscal Charges	<u>395,182</u>	<u>389,435</u>	<u>5,747</u>
<i>Total Expenditures</i>	<u>1,008,097</u>	<u>996,221</u>	<u>11,876</u>
<i>Excess of Revenues Over Expenditures</i>	30,000	76,219	46,219
Other Financing Sources (Uses)			
Proceeds of Bonds	<u>650,000</u>	<u>650,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	680,000	726,219	46,219
<i>Fund Balance Beginning of Year</i>	<u>99,771</u>	<u>99,771</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$779,771</u></u>	<u><u>\$825,990</u></u>	<u><u>\$46,219</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$797,026	\$840,580	\$43,554
Special Assessments	\$87,405	\$92,181	\$4,776
Tap In Fees	4,187,445	4,428,343	240,898
Interest	682,718	720,026	37,308
Other	278,307	293,515	15,208
Total Revenues	6,032,901	6,374,645	341,744
Expenditures			
Current:			
General Government - Legislative and Executive	2,606,102	831,151	1,774,951
Debt Service:			
Principal Retirement	3,754,583	3,190,990	563,593
Interest and Fiscal Charges	3,064,537	2,479,707	584,830
Total Expenditures	9,425,222	6,501,848	2,923,374
<i>Excess of Revenues Under Expenditures</i>	<i>(3,392,321)</i>	<i>(127,203)</i>	<i>3,265,118</i>
Other Financing Sources (Uses)			
Operating Transfers In	1,497,103	1,497,103	0
Operating Transfers Out	(990,883)	(852,634)	138,249
Total Other Financing Sources (Uses)	506,220	644,469	138,249
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(2,886,101)</i>	<i>517,266</i>	<i>3,403,367</i>
<i>Fund Balance Beginning of Year</i>	<i>9,917,355</i>	<i>9,917,355</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>6,102</i>	<i>6,102</i>	<i>0</i>
Fund Balance End of Year	\$7,037,356	\$10,440,723	\$3,403,367

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$986,734	\$1,427,387	\$440,653
Charges for Services	797,026	840,580	43,554
Intergovernmental	381,142	548,561	167,419
Special Assessments	1,125,502	1,164,621	39,119
Tap In Fees	4,187,445	4,428,343	240,898
Interest	686,969	726,145	39,176
Other	552,347	567,726	15,379
Total Revenues	8,717,165	9,703,363	986,198
Expenditures			
Current:			
General Government - Legislative and Executive			
General Obligation Fund	430,000	428,611	1,389
Enterprise Debt Fund	2,606,102	831,151	1,774,951
<i>Total General Government - Legislative and Executive</i>	<i>3,036,102</i>	<i>1,259,762</i>	<i>1,776,340</i>
Debt Service:			
Principal Retirement			
General Obligation Fund	3,847,500	3,847,500	0
Special Assessment Fund	612,915	606,786	6,129
Enterprise Debt Fund	3,754,583	3,190,990	563,593
<i>Total Principal Retirement</i>	<i>8,214,998</i>	<i>7,645,276</i>	<i>569,722</i>
Interest and Fiscal Charges			
General Obligation Fund	1,121,055	1,111,692	9,363
Special Assessment Fund	395,182	389,435	5,747
Enterprise Debt Fund	3,064,537	2,479,707	584,830
<i>Total Interest and Fiscal Charges</i>	<i>4,580,774</i>	<i>3,980,834</i>	<i>599,940</i>
<i>Total Expenditures</i>	<i>15,831,874</i>	<i>12,885,872</i>	<i>2,946,002</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(\$7,114,709)</i>	<i>(\$3,182,509)</i>	<i>\$3,932,200</i>

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Proceeds of Bonds	\$1,950,000	\$2,062,440	\$112,440
Operating Transfers In	2,848,691	2,848,691	0
Operating Transfers Out	(990,883)	(852,634)	138,249
<i>Total Other Financing Sources (Uses)</i>	<u>3,807,808</u>	<u>4,058,497</u>	<u>250,689</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(3,306,901)	875,988	4,182,889
<i>Fund Balance Beginning of Year</i>	11,175,448	11,175,448	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,102</u>	<u>6,102</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,874,649</u></u>	<u><u>\$12,057,538</u></u>	<u><u>\$4,182,889</u></u>

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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.

JFS Building Construction (Department of Job and Family Services) - To account for the financing and constructions of the new Department of Job and Family Services Building.

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

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

Foote Road/State Route 18 Improvement - To account for the financing and construction improvements of Foote Road and State Route 18.

State Issue II - 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, 2000

	<u>Achievement Center Construction</u>	<u>BWS Renovation</u>	<u>Community Center Parking</u>
Assets			
Equity in Pooled			
Cash and Cash Equivalents	\$945,248	\$0	\$13,797
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accrued Interest Receivable	0	0	0
Due from Other Funds	0	20,973	0
	<u>0</u>	<u>20,973</u>	<u>0</u>
<i>Total Assets</i>	<u>\$945,248</u>	<u>\$20,973</u>	<u>\$13,797</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Interfund Payable	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	0	0	0
Unreserved, Undesignated (Deficit)	945,248	20,973	13,797
	<u>945,248</u>	<u>20,973</u>	<u>13,797</u>
<i>Total Fund Equity (Deficit)</i>	<u>945,248</u>	<u>20,973</u>	<u>13,797</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$945,248</u>	<u>\$20,973</u>	<u>\$13,797</u>

<u>County Capital Improvements</u>	<u>JFS Building Construction</u>	<u>Fuel Project</u>	<u>Juvenile Detention Construction</u>	<u>Foote Road/ State Route 18 Improvement</u>	<u>Totals</u>
\$570,946	\$94,096	\$575,000	\$11,010	\$0	\$2,210,097
79,083	76,370	0	0	0	155,453
5,074	1,080	0	0	0	6,154
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,973</u>
<u>\$655,103</u>	<u>\$171,546</u>	<u>\$575,000</u>	<u>\$11,010</u>	<u>\$0</u>	<u>\$2,392,677</u>
\$28,694	\$0	\$0	\$0	\$0	\$28,694
218,315	0	0	0	0	218,315
79,083	76,370	0	0	0	155,453
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>113,888</u>	<u>113,888</u>
<u>326,092</u>	<u>76,370</u>	<u>0</u>	<u>0</u>	<u>113,888</u>	<u>516,350</u>
116,116	40,251	0	0	0	156,367
<u>212,895</u>	<u>54,925</u>	<u>575,000</u>	<u>11,010</u>	<u>(113,888)</u>	<u>1,719,960</u>
<u>329,011</u>	<u>95,176</u>	<u>575,000</u>	<u>11,010</u>	<u>(113,888)</u>	<u>1,876,327</u>
<u>\$655,103</u>	<u>\$171,546</u>	<u>\$575,000</u>	<u>\$11,010</u>	<u>\$0</u>	<u>\$2,392,677</u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000*

	Achievement Center <u>Construction</u>	BWS <u>Renovation</u>	Community Center <u>Parking</u>	County Capital <u>Improvements</u>
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0
Interest	0	0	0	57,705
Other	0	50,973	10,325	103,919
<i>Total Revenues</i>	<u>0</u>	<u>50,973</u>	<u>10,325</u>	<u>161,624</u>
Expenditures				
Capital Outlay	4,904	0	0	2,473,623
Debt Service:				
Interest and Fiscal Charges	0	0	0	29,050
<i>Total Expenditures</i>	<u>4,904</u>	<u>0</u>	<u>0</u>	<u>2,502,673</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,904)</u>	<u>50,973</u>	<u>10,325</u>	<u>(2,341,049)</u>
Other Financing Sources				
Proceeds of Bonds	0	0	0	1,329,050
Operating Transfers - In	100,000	0	0	975,000
Operating Transfers - Out	0	0	0	(56,662)
<i>Total Other Financing Sources (Uses)</i>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>2,247,388</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	95,096	50,973	10,325	(93,661)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>850,152</u>	<u>(30,000)</u>	<u>3,472</u>	<u>422,672</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$945,248</u></u>	<u><u>\$20,973</u></u>	<u><u>\$13,797</u></u>	<u><u>\$329,011</u></u>

<u>JFS Building Construction</u>	<u>Fuel Project</u>	<u>Juvenile Detention Construction</u>	<u>Foote Road/ State Route 18 Improvement</u>	<u>State Issue II</u>	<u>Totals</u>
\$0	\$0	\$1,034,417	\$0	\$0	\$1,034,417
0	575,000	199,776	0	1,381,658	2,156,434
6,121	0	565	0	0	64,391
0	0	3,376	125,806	0	294,399
<u>6,121</u>	<u>575,000</u>	<u>1,238,134</u>	<u>125,806</u>	<u>1,381,658</u>	<u>3,549,641</u>
537,504	0	10,835	369,985	1,381,658	4,778,509
0	0	14,973	0	0	44,023
<u>537,504</u>	<u>0</u>	<u>25,808</u>	<u>369,985</u>	<u>1,381,658</u>	<u>4,822,532</u>
<u>(531,383)</u>	<u>575,000</u>	<u>1,212,326</u>	<u>(244,179)</u>	<u>0</u>	<u>(1,272,891)</u>
0	0	0	0	0	1,329,050
71,129	0	0	130,291	0	1,276,420
0	0	0	0	0	(56,662)
<u>71,129</u>	<u>0</u>	<u>0</u>	<u>130,291</u>	<u>0</u>	<u>2,548,808</u>
(460,254)	575,000	1,212,326	(113,888)	0	1,275,917
<u>555,430</u>	<u>0</u>	<u>(1,201,316)</u>	<u>0</u>	<u>0</u>	<u>600,410</u>
<u>\$95,176</u>	<u>\$575,000</u>	<u>\$11,010</u>	<u>(\$113,888)</u>	<u>\$0</u>	<u>\$1,876,327</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	30,119	4,904	25,215
Other	<u>100,000</u>	<u>0</u>	<u>100,000</u>
<i>Total Expenditures</i>	<u>130,119</u>	<u>4,904</u>	<u>125,215</u>
<i>Excess of Revenues Under Expenditures</i>	(130,119)	(4,904)	125,215
Other Financing Sources			
Operating Transfers In	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(30,119)	95,096	125,215
<i>Fund Balance Beginning of Year</i>	820,033	820,033	0
Prior Year Encumbrances Appropriated	<u>30,119</u>	<u>30,119</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$820,033</u></u>	<u><u>\$945,248</u></u>	<u><u>\$125,215</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
BWS Revovation Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Other	\$60,000	\$30,000	(\$30,000)
Expenditures			
Capital Outlay			
BWS Renovation			
Capital Outlay	<u>6,257</u>	<u>6,257</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	53,743	23,743	(30,000)
<i>Fund Balance (Deficit) Beginning of Year</i>	(30,000)	(30,000)	0
Prior Year Encumbrances Appropriated	<u>6,257</u>	<u>6,257</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$30,000)</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$12,000	\$10,325	(\$1,675)
Expenditures			
Capital Outlay			
Community Center Parking			
Capital Outlay	15,471	0	15,471
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,471)	10,325	13,796
<i>Fund Balance Beginning of Year</i>	3,472	3,472	0
<i>Fund Balance End of Year</i>	\$1	\$13,797	\$13,796

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$66,135	\$47,854	(\$18,281)
Other	143,865	104,098	(39,767)
<i>Total Revenues</i>	<u>\$210,000</u>	<u>\$151,952</u>	<u>(\$58,048)</u>
Expenditures			
Capital Outlay			
County Building Improvements	1,011,247	986,802	24,445
County Capital Improvements	500,140	472,845	27,295
County Development Plan	6,904	675	6,229
Auditorium Renovation	30,163	27,725	2,438
Engineering Center Renovation	1,329,960	1,304,302	25,658
<i>Total Expenditures</i>	<u>2,878,414</u>	<u>2,792,349</u>	<u>86,065</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,668,414)</u>	<u>(2,640,397)</u>	<u>28,017</u>
Other Financing Sources (Uses)			
Proceeds of Notes	1,300,000	1,300,000	0
Operating Transfers In	975,000	975,000	0
Operating Transfers Out	0	(56,662)	(56,662)
<i>Total Other Financing Sources (Uses)</i>	<u>2,275,000</u>	<u>2,218,338</u>	<u>(56,662)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(393,414)</u>	<u>(422,059)</u>	<u>(28,645)</u>
<i>Fund Balance Beginning of Year</i>	426,902	426,902	0
Prior Year Encumbrances Appropriated	198,201	198,201	0
<i>Fund Balance End of Year</i>	<u>\$231,689</u>	<u>\$203,044</u>	<u>(\$28,645)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
JFS Building Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$53,871	\$15,080	(\$38,791)
Expenditures			
Capital Outlay			
JFS Building Construction			
Contractual Services	1,295,148	1,257,412	37,736
Capital Outlay	46,344	20,467	25,877
Other	10,931	10,401	530
<i>Total Expenditures</i>	<u>1,352,423</u>	<u>1,288,280</u>	<u>64,143</u>
<i>Excess of Revenues Under Expenditures</i>	(1,298,552)	(1,273,200)	25,352
Other Financing Sources			
Operating Transfers In	71,129	71,129	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,227,423)	(1,202,071)	25,352
<i>Fund Balance Beginning of Year</i>	203,108	203,108	0
Prior Year Encumbrances Appropriated	<u>1,042,423</u>	<u>1,042,423</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,108</u></u>	<u><u>\$43,460</u></u>	<u><u>\$25,352</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fuel Project Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$575,000	\$575,000	\$0
Expenditures			
Capital Outlay			
Engineer Fuel Project			
Capital Outlay	<u>575,000</u>	<u>0</u>	<u>575,000</u>
<i>Excess of Revenues Over Expenditures</i>	0	575,000	575,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$575,000</u></u>	<u><u>\$575,000</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$236,040	\$201,242	(\$34,798)
Other	3,960	3,376	(584)
<i>Total Revenues</i>	<u>\$240,000</u>	<u>\$204,618</u>	<u>(\$35,382)</u>
Expenditures			
Capital Outlay			
Juvenile Detention Construction			
Materials and Supplies	1,381	57	1,324
Contractual Services	49,101	12,301	36,800
Capital Outlay	2,474	0	2,474
Other	799	0	799
<i>Total Expenditures</i>	<u>53,755</u>	<u>12,358</u>	<u>41,397</u>
<i>Excess of Revenues Over Expenditures</i>	186,245	192,260	6,015
<i>Fund Balance (Deficit) Beginning of Year</i>	(195,570)	(195,570)	0
Prior Year Encumbrances Appropriated	<u>13,755</u>	<u>13,755</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,430</u></u>	<u><u>\$10,445</u></u>	<u><u>\$6,015</u></u>

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Foote Road/State Route 18 Improvement Fund
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Other	\$434,627	\$125,806	(\$308,821)
Expenditures			
Capital Outlay			
Foote Road			
Contractual Services	<u>373,614</u>	<u>369,985</u>	<u>3,629</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	61,013	(244,179)	(305,192)
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>130,291</u>	<u>130,291</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	61,013	(113,888)	(174,901)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$61,013</u></u>	<u><u>(\$113,888)</u></u>	<u><u>(\$174,901)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue II Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,454,208	\$1,381,658	(\$72,550)
Expenditures			
Capital Outlay			
State Issue II			
Capital Outlay	0	1,381,658	(1,381,658)
<i>Excess of Revenues Over Expenditures</i>	1,454,208	0	(1,454,208)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$1,454,208	\$0	(\$1,454,208)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$2,265,248	\$2,157,900	(\$107,348)
Interest	120,006	62,934	(57,072)
Other	654,452	273,605	(380,847)
<i>Total Revenues</i>	<u>3,039,706</u>	<u>2,494,439</u>	<u>(545,267)</u>
Expenditures			
Capital Outlay			
Achievement Center Construction Fund	130,119	4,904	125,215
BWS Renovation Fund	6,257	6,257	0
Community Center Parking Fund	15,471	0	15,471
County Capital Improvements Fund	2,878,414	2,792,349	86,065
DHS Building Construction Fund	1,352,423	1,288,280	64,143
Fuel Project Fund	575,000	0	575,000
Juvenile Detention Construction Fund	53,755	12,358	41,397
Foote Road/State Route 18 Improvement Fund	373,614	369,985	3,629
State Issue II Fund	0	1,381,658	(1,381,658)
<i>Total Expenditures</i>	<u>5,385,053</u>	<u>5,855,791</u>	<u>(470,738)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,345,347)</u>	<u>(3,361,352)</u>	<u>(1,016,005)</u>
Other Financing Sources (Uses)			
Proceeds of Notes	1,300,000	1,300,000	0
Operating Transfers In	1,146,129	1,276,420	130,291
Operating Transfers Out	0	(56,662)	(56,662)
<i>Total Other Financing Sources (Uses)</i>	<u>2,446,129</u>	<u>2,519,758</u>	<u>73,629</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	100,782	(841,594)	(942,376)
<i>Fund Balance Beginning of Year</i>	1,227,945	1,227,945	0
Prior Year Encumbrances Appropriated	1,290,755	1,290,755	0
<i>Fund Balance End of Year</i>	<u>\$2,619,482</u>	<u>\$1,677,106</u>	<u>(\$942,376)</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 Fund

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, 2000

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
ASSETS				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,370,079	\$4,412,682	\$2,280,515	\$17,063,276
Cash and Cash Equivalents in Segregated Accounts	0	122,094	0	122,094
Cash and Cash Equivalents with Fiscal Agents	0	404	0	404
Accounts Receivable	1,470,244	509,717	702,356	2,682,317
Due from Other Funds	5,765	0	0	5,765
Intergovernmental Receivable	1,103,949	0	0	1,103,949
Materials and Supplies Inventory	156,269	132,096	0	288,365
<i>Total Current Assets</i>	<u>13,106,306</u>	<u>5,176,993</u>	<u>2,982,871</u>	<u>21,266,170</u>
Fixed Assets (Net of Accumulated Depreciation)	126,572,937	54,649,170	7,978,013	189,200,120
<i>Total Assets</i>	<u>\$139,679,243</u>	<u>\$59,826,163</u>	<u>\$10,960,884</u>	<u>\$210,466,290</u>
LIABILITIES				
Current Liabilities				
Accounts Payable	\$284,586	\$168,941	\$417,612	\$871,139
Contracts Payable	57,019	0	177,588	234,607
Accrued Wages	75,022	13,173	2,585	90,780
Retainage Payable	0	122,094	0	122,094
Compensated Absences Payable	35,912	3,107	626	39,645
Interfund Payable	0	0	524	524
Intergovernmental Payable	125,561	36,139	4,310	166,010
Matured Interest Payable	0	404	0	404
Current Portion of OWDA Loans Payable	1,832,680	865,083	313,838	3,011,601
Current Portion of Revenue Bonds Payable	23,722	59,712	0	83,434
<i>Total Current Liabilities</i>	<u>2,434,502</u>	<u>1,268,653</u>	<u>917,083</u>	<u>4,620,238</u>
Long-Term Liabilities				
Compensated Absences Payable	393,975	56,009	9,998	459,982
OWDA Loans Payable (Net of Current Portion)	31,712,490	19,002,900	6,305,725	57,021,115
Revenue Bonds Payable (Net of Current Portion)	0	657,325	0	657,325
<i>Total Long-Term Liabilities</i>	<u>32,106,465</u>	<u>19,716,234</u>	<u>6,315,723</u>	<u>58,138,422</u>
<i>Total Liabilities</i>	<u>34,540,967</u>	<u>20,984,887</u>	<u>7,232,806</u>	<u>62,758,660</u>
FUND EQUITY				
Contributed Capital	109,948,151	45,750,475	287,632	155,986,258
Retained Earnings: Unreserved (Deficit)	(4,809,875)	(6,909,199)	3,440,446	(8,278,628)
<i>Total Fund Equity</i>	<u>105,138,276</u>	<u>38,841,276</u>	<u>3,728,078</u>	<u>147,707,630</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$139,679,243</u>	<u>\$59,826,163</u>	<u>\$10,960,884</u>	<u>\$210,466,290</u>

Medina County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 2000

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
Operating Revenues				
Charges for Services	\$8,939,501	\$4,142,134	\$6,426,127	\$19,507,762
Other	218,982	5,007	25,525	249,514
<i>Total Operating Revenues</i>	<u>9,158,483</u>	<u>4,147,141</u>	<u>6,451,652</u>	<u>19,757,276</u>
Operating Expenses				
Personal Services	4,521,166	872,254	203,075	5,596,495
Contractual Services	426,056	1,349,375	4,382,109	6,157,540
Materials and Supplies	295,696	753,476	439,127	1,488,299
Depreciation	1,916,912	633,841	242,261	2,793,014
Other	343,606	157,291	44,839	545,736
<i>Total Operating Expenses</i>	<u>7,503,436</u>	<u>3,766,237</u>	<u>5,311,411</u>	<u>16,581,084</u>
<i>Operating Income</i>	<u>1,655,047</u>	<u>380,904</u>	<u>1,140,241</u>	<u>3,176,192</u>
Non-Operating Revenues (Expenses)				
Interest	575,220	257,374	121,741	954,335
Operating Grant	0	0	90,048	90,048
Interest and Fiscal Charges	(1,047,828)	(899,046)	(532,833)	(2,479,707)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(472,608)</u>	<u>(641,672)</u>	<u>(321,044)</u>	<u>(1,435,324)</u>
<i>Income (Loss) Before Operating Transfers</i>	1,182,439	(260,768)	819,197	1,740,868
Operating Transfers - In	413,145	20,883	8,340	442,368
Operating Transfers - Out	(300,000)	(130,000)	0	(430,000)
<i>Net Income (Loss)</i>	1,295,584	(369,885)	827,537	1,753,236
Depreciation on Fixed Assets Acquired by Contributed Capital	724,021	54,677	0	778,698
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(6,829,480)</u>	<u>(6,593,991)</u>	<u>2,612,909</u>	<u>(10,810,562)</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u>(4,809,875)</u>	<u>(6,909,199)</u>	<u>3,440,446</u>	<u>(8,278,628)</u>
<i>Contributed Capital Beginning of Year</i>	104,668,408	44,028,213	287,632	148,984,253
Other Contributions:				
Special Assessments	92,182	0	0	92,182
Customers - Tap-In Fees	3,778,150	794,665	0	4,572,815
Developers	2,133,432	982,274	0	3,115,706
Depreciation on Fixed Assets Acquired by Contributed Capital	(724,021)	(54,677)	0	(778,698)
<i>Contributed Capital End of Year</i>	<u>109,948,151</u>	<u>45,750,475</u>	<u>287,632</u>	<u>155,986,258</u>
<i>Total Fund Equity End of Year</i>	<u>\$105,138,276</u>	<u>\$38,841,276</u>	<u>\$3,728,078</u>	<u>\$147,707,630</u>

Medina, 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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$9,365,251	\$8,625,335	(\$739,916)
Tap In Fees	131,687	116,222	(15,465)
Interest	142,607	125,860	(16,747)
OWDA Loan Proceeds	0	14,541,774	14,541,774
Other	168,675	164,622	(4,053)
<i>Total Revenues</i>	<u>9,808,220</u>	<u>23,573,813</u>	<u>13,765,593</u>
Expenses			
Personal Services	4,703,000	4,423,227	279,773
Materials and Supplies	575,466	418,066	157,400
Contractual Services	1,457,808	393,283	1,064,525
Capital Outlay	4,522,316	18,484,553	(13,962,237)
Other	874,365	375,417	498,948
<i>Total Expenses</i>	<u>12,132,955</u>	<u>24,094,546</u>	<u>(11,961,591)</u>
<i>Excess of Revenues Under Expenses</i>	(2,324,735)	(520,733)	1,804,002
Operating Transfers In	0	631,662	631,662
Operating Transfers Out	(87,623)	0	87,623
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(2,412,358)	110,929	2,523,287
<i>Fund Equity Beginning of Year</i>	2,172,892	2,172,892	0
Prior Year Encumbrances Appropriated	838,549	838,549	0
<i>Fund Equity End of Year</i>	<u>\$599,083</u>	<u>\$3,122,370</u>	<u>\$2,523,287</u>

Medina, 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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$3,966,021	\$3,423,433	(\$542,588)
Tap In Fees	32,975	28,250	(4,725)
Interest	26,055	22,322	(3,733)
OWDA Loan Proceeds	0	4,895,159	4,895,159
<i>Total Revenues</i>	<u>4,025,051</u>	<u>8,369,164</u>	<u>4,344,113</u>
Expenses			
Personal Services	919,000	872,241	46,759
Materials and Supplies	301,136	206,827	94,309
Contractual Services	1,946,216	1,445,053	501,163
Capital Outlay	576,307	5,371,678	(4,795,371)
Other	215,849	212,898	2,951
<i>Total Expenses</i>	<u>3,958,508</u>	<u>8,108,697</u>	<u>(4,150,189)</u>
<i>Excess of Revenues Over Expenses</i>	66,543	260,467	193,924
Operating Transfers In	0	255,000	255,000
Operating Transfers Out	(826,960)	(805,000)	21,960
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(760,417)	(289,533)	470,884
<i>Fund Equity Beginning of Year</i>	848,411	848,411	0
Prior Year Encumbrances Appropriated	176,968	176,968	0
<i>Fund Equity End of Year</i>	<u>\$264,962</u>	<u>\$735,846</u>	<u>\$470,884</u>

Medina, 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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$6,200,331	\$6,576,303	\$375,972
Interest	85,939	86,127	188
Operating Grants	89,851	90,048	197
Other	25,469	25,525	56
<i>Total Revenues</i>	<u>6,401,590</u>	<u>6,778,003</u>	<u>376,413</u>
Expenses			
Personal Services	218,156	196,969	21,187
Materials and Supplies	38,317	25,818	12,499
Contractual Services	5,247,150	5,176,575	70,575
Capital Outlay	438,692	72,692	366,000
Other	73,621	46,546	27,075
<i>Total Expenses</i>	<u>6,015,936</u>	<u>5,518,600</u>	<u>497,336</u>
<i>Excess of Revenues Over Expenses</i>	385,654	1,259,403	873,749
Operating Transfers In	0	8,340	8,340
Operating Transfers Out	(773,914)	(722,103)	51,811
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(388,260)	545,640	933,900
<i>Fund Equity Beginning of Year</i>	736,546	736,546	0
Prior Year Encumbrances Appropriated	324,834	324,834	0
<i>Fund Equity End of Year</i>	<u>\$673,120</u>	<u>\$1,607,020</u>	<u>\$933,900</u>

Medina, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$19,531,603	\$18,625,071	(\$906,532)
Tap In Fees	164,662	144,472	(20,190)
Interest	254,601	234,309	(20,292)
Operating Grants	89,851	90,048	197
Other	194,144	190,147	(3,997)
OWDA Loan Proceeds	0	19,436,933	19,436,933
<i>Total Revenues</i>	<u>20,234,861</u>	<u>38,720,980</u>	<u>18,486,119</u>
Expenses			
Personal Services			
Medina County Sewer District Fund	4,703,000	4,423,227	279,773
Medina County Water District Fund	919,000	872,241	46,759
Solid Waste Management Fund	218,156	196,969	21,187
<i>Total Personal Services</i>	<u>5,840,156</u>	<u>5,492,437</u>	<u>347,719</u>
Materials and Supplies			
Medina County Sewer District Fund	575,466	418,066	157,400
Medina County Water District Fund	301,136	206,827	94,309
Solid Waste Management Fund	38,317	25,818	12,499
<i>Total Materials and Supplies</i>	<u>914,919</u>	<u>650,711</u>	<u>264,208</u>
Contractual Services			
Medina County Sewer District Fund	1,457,808	393,283	1,064,525
Medina County Water District Fund	1,946,216	1,445,053	501,163
Solid Waste Management Fund	5,247,150	5,176,575	70,575
<i>Total Contractual Services</i>	<u>8,651,174</u>	<u>7,014,911</u>	<u>1,636,263</u>
Capital Outlay			
Medina County Sewer District Fund	4,522,316	18,484,553	(13,962,237)
Medina County Water District Fund	576,307	5,371,678	(4,795,371)
Solid Waste Management Fund	438,692	72,692	366,000
<i>Total Capital Outlay</i>	<u>\$5,537,315</u>	<u>\$23,928,923</u>	<u>(\$18,391,608)</u>

(continued)

Medina, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other			
Medina County Sewer District Fund	\$874,365	\$375,417	\$498,948
Medina County Water District Fund	215,849	212,898	2,951
Solid Waste Management Fund	73,621	46,546	27,075
<i>Total Other</i>	<u>1,163,835</u>	<u>634,861</u>	<u>528,974</u>
<i>Total Expenses</i>	<u>22,107,399</u>	<u>37,721,843</u>	<u>(15,614,444)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,872,538)	999,137	2,871,675
Operating Transfers In	0	895,002	895,002
Operating Transfers Out	<u>(1,688,497)</u>	<u>(1,527,103)</u>	<u>161,394</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(3,561,035)	367,036	3,928,071
<i>Fund Equity Beginning of Year</i>	3,757,849	3,757,849	0
Prior Year Encumbrances Appropriated	<u>1,340,351</u>	<u>1,340,351</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,537,165</u></u>	<u><u>\$5,465,236</u></u>	<u><u>\$3,928,071</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	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	\$8,748,284	\$4,122,721	\$6,578,284	\$19,449,289
Other Cash Receipts	453,130	5,007	25,525	483,662
Cash Payments for Goods and Services	(804,403)	(2,051,992)	(4,925,128)	(7,781,523)
Cash Paid to Employees	(4,479,298)	(873,988)	(199,077)	(5,552,363)
Other Operating Cash Payments	(343,606)	(157,291)	(44,839)	(545,736)
<i>Net Cash Provided by Operating Activities</i>	<u>3,574,107</u>	<u>1,044,457</u>	<u>1,434,765</u>	<u>6,053,329</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers In	413,145	20,883	8,340	442,368
Operating Transfers Out	(300,000)	(130,000)	0	(430,000)
Repayment of Interfund Loan	0	0	(1,080)	(1,080)
Advance In	0	0	524	524
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>113,145</u>	<u>(109,117)</u>	<u>7,784</u>	<u>11,812</u>
Cash Flows from Capital and Related Financing Activities:				
Payments for Capital Acquisition	(18,330,399)	(5,244,243)	(69,456)	(23,644,098)
Receipts from Capital Grants	0	0	90,048	90,048
Principal Payments-Revenue Bonds	(35,000)	(59,712)	0	(94,712)
Interest Payments-Revenue Bonds	(8,206)	(49,405)	0	(57,611)
Principal Payments-OWDA Loans	(2,079,149)	(725,755)	(291,374)	(3,096,278)
Interest Payments-OWDA Loans	(1,039,622)	(849,641)	(532,833)	(2,422,096)
Proceeds from OWDA	14,541,774	4,895,159	0	19,436,933
Receipts from Tap-in Fees	3,778,150	794,665	0	4,572,815
Receipts from Special Assessments	92,182	0	0	92,182
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(3,080,270)</u>	<u>(1,238,932)</u>	<u>(803,615)</u>	<u>(5,122,817)</u>
Cash Flows from Investing Activities:				
Interest on Investments	575,220	257,374	121,741	954,335
Net Increase (decrease) in Cash and Cash Equivalents	1,182,202	(46,218)	760,675	1,896,659
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>9,187,877</u>	<u>4,581,398</u>	<u>1,519,840</u>	<u>15,289,115</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$10,370,079</u>	<u>\$4,535,180</u>	<u>\$2,280,515</u>	<u>\$17,185,774</u>

(continued)

Medina County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2000

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	\$1,655,047	\$380,904	\$1,140,241	\$3,176,192
Adjustments:				
Depreciation Expense	1,916,912	633,841	242,261	2,793,014
(Increase) Decrease in Assets:				
Accounts Receivable	(185,220)	(19,413)	152,157	(52,476)
Due from Other Funds	(5,765)	0	0	(5,765)
Intergovernmental Receivable	234,148	0	0	234,148
Materials and Supplies Inventory	(98)	27,677	0	27,579
Increase (Decrease) in Liabilities:				
Accounts Payable	(145,492)	21,138	(282,506)	(406,860)
Contracts Payable	33,123	0	177,588	210,711
Accrued Wages	(135,752)	(23,449)	(3,687)	(162,888)
Compensated Absences Payable	144,862	2,316	6,167	153,345
Intergovernmental Payable	62,342	21,443	2,544	86,329
<i>Net Cash Provided by Operating Activities</i>	<u>\$3,574,107</u>	<u>\$1,044,457</u>	<u>\$1,434,765</u>	<u>\$6,053,329</u>

Noncash Activities:

The Medina County Sewer District and Medina County Water District received donated fixed assets from developers in the amount of \$2,133,432 and \$982,274 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

Family First Council

Law Enforcement

Municipal Fines

Soil Conservation

Other

Medina County, Ohio
Combining Balance Sheet
All Fiduciary Funds
December 31, 2000

	Donations for Office of Older Adults	Miscellaneous Trust	All Agency Funds	Totals
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$27,762	\$168,136	\$14,439,925	\$14,635,823
Cash and Cash Equivalents in Segregated Accounts	0	0	950,905	950,905
Receivables:				
Taxes	0	0	135,678,356	135,678,356
Special Assessments	0	0	14,837,759	14,837,759
Intergovernmental Receivable	0	0	1,240,165	1,240,165
<i>Total Assets</i>	<u>\$27,762</u>	<u>\$168,136</u>	<u>\$167,147,110</u>	<u>\$167,343,008</u>
Liabilities				
Accounts Payable	\$631	\$2,904	\$0	\$3,535
Interfund Payable	1,593	0	0	1,593
Intergovernmental Payable	0	0	2,536,920	2,536,920
Undistributed Assets	0	0	144,338,643	144,338,643
Undistributed Assets (Due to County Fund)	0	0	18,446,638	18,446,638
Deposits Held and Due to Others	0	0	901,074	901,074
Payroll Withholdings	0	0	923,835	923,835
<i>Total Liabilities</i>	<u>2,224</u>	<u>2,904</u>	<u>167,147,110</u>	<u>167,152,238</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	928	77	0	1,005
Unreserved, Undesignated	24,610	165,155	0	189,765
<i>Total Fund Equity</i>	<u>25,538</u>	<u>165,232</u>	<u>0</u>	<u>190,770</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$27,762</u>	<u>\$168,136</u>	<u>\$167,147,110</u>	<u>\$167,343,008</u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2000*

	<u>Donations for Office of Older Adults</u>	<u>Miscellaneous Trust</u>	<u>Totals</u>
Revenues			
Donations	\$42,273	\$49,838	\$92,111
Other	<u>13,332</u>	<u>0</u>	<u>13,332</u>
<i>Total Revenues</i>	55,605	49,838	105,443
Expenditures			
Current:			
Human Services	<u>48,691</u>	<u>52,736</u>	<u>101,427</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,914</u>	<u>(2,898)</u>	<u>4,016</u>
Other Financing Sources (Uses):			
Sale of Fixed Assets	2	0	2
Operating Transfers - Out	<u>(72)</u>	<u>0</u>	<u>(72)</u>
Total Other Sources (Uses)	<u>(70)</u>	<u>0</u>	<u>(70)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	6,844	(2,898)	3,946
<i>Fund Balances Beginning of Year</i>	<u>18,694</u>	<u>168,130</u>	<u>186,824</u>
<i>Fund Balances End of Year</i>	<u><u>\$25,538</u></u>	<u><u>\$165,232</u></u>	<u><u>\$190,770</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Donations	\$91,225	\$42,273	(\$48,952)
Other	28,775	13,332	(15,443)
<i>Total Revenues</i>	<u>120,000</u>	<u>55,605</u>	<u>(64,395)</u>
Expenditures			
Current:			
Human Services			
Donations for Office for Older Adults			
Personal Services	2,564	2,055	509
Materials and Supplies	7,307	7,307	0
Contractual Services	50,754	45,801	4,953
<i>Total Expenditures</i>	<u>60,625</u>	<u>55,163</u>	<u>5,462</u>
<i>Excess of Revenues Over Expenditures</i>	<u>59,375</u>	<u>442</u>	<u>(58,933)</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	2	2
Operating Transfers Out	0	(72)	(72)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(70)</u>	<u>(70)</u>
<i>Excess of Revenues and Other Operating Sources Over Expenditures and Other Financing Uses</i>	59,375	372	(59,003)
<i>Fund Balance Beginning of Year</i>	15,516	15,516	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,354</u>	<u>9,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84,245</u></u>	<u><u>\$25,242</u></u>	<u><u>(\$59,003)</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Donations	<u>\$15,000</u>	<u>\$49,838</u>	<u>\$34,838</u>
Expenditures			
Current:			
Human Services			
Donations for Office for Older Adults			
Personal Services	1,100	0	1,100
Capital Outlay	25,446	24,975	471
Other	<u>61,701</u>	<u>40,720</u>	<u>20,981</u>
<i>Total Expenditures</i>	<u>88,247</u>	<u>65,695</u>	<u>22,552</u>
<i>Excess of Revenues Under Expenditures</i>	(73,247)	(15,857)	57,390
<i>Fund Balance Beginning of Year</i>	160,433	160,433	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,072</u>	<u>9,072</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$96,258</u></u>	<u><u>\$153,648</u></u>	<u><u>\$57,390</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Expendable Trust Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Donations	\$106,225	\$92,111	(\$14,114)
Other	28,775	13,332	(15,443)
<i>Total Revenues</i>	<u>135,000</u>	<u>105,443</u>	<u>(29,557)</u>
Expenditures			
Current:			
Human Services			
Donations for Office for Older Adults Fund	60,625	55,163	5,462
Miscellaneous Trust Fund	88,247	65,695	22,552
<i>Total Expenditures</i>	<u>148,872</u>	<u>120,858</u>	<u>28,014</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(13,872)</u>	<u>(15,415)</u>	<u>(1,543)</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	2	2
Operating Transfers Out	0	(72)	(72)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(70)</u>	<u>(70)</u>
<i>Excess of Revenues and Other Operating Sources Under Expenditures and Other Financing Uses</i>	<u>(13,872)</u>	<u>(15,485)</u>	<u>(1,613)</u>
<i>Fund Balance Beginning of Year</i>	175,949	175,949	0
<i>Prior Year Encumbrances Appropriated</i>	<u>18,426</u>	<u>18,426</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$180,503</u></u>	<u><u>\$178,890</u></u>	<u><u>(\$1,613)</u></u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
LOCAL GOVERNMENT - SHARED REVENUE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$16,769,650	\$16,769,650	\$0
Intergovernmental Receivable	719,842	1,123,072	719,842	1,123,072
<i>Total Assets</i>	<u>\$719,842</u>	<u>\$17,892,722</u>	<u>\$17,489,492</u>	<u>\$1,123,072</u>
Liabilities				
Intergovernmental Payable	\$719,842	\$17,892,722	\$17,489,492	\$1,123,072
PROPERTY TAXES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,795,528	\$152,158,716	\$152,720,396	\$4,233,848
Receivables:				
Taxes	126,024,893	135,630,404	126,024,893	135,630,404
Special Assessments	16,458,467	14,837,759	16,458,467	14,837,759
<i>Total Assets</i>	<u>\$147,278,888</u>	<u>\$302,626,879</u>	<u>\$295,203,756</u>	<u>\$154,702,011</u>
Liabilities				
Undistributed Assets	\$128,052,758	\$284,180,241	\$275,977,626	\$136,255,373
Undistributed Assets (Due to County Funds)	19,226,130	18,446,638	19,226,130	18,446,638
<i>Total Liabilities</i>	<u>\$147,278,888</u>	<u>\$302,626,879</u>	<u>\$295,203,756</u>	<u>\$154,702,011</u>
COUNTY LEVIED TAXES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$994,492	\$4,089,803	\$3,940,505	\$1,143,790
Taxes Receivable	198,009	47,952	198,009	47,952
<i>Total Assets</i>	<u>\$1,192,501</u>	<u>\$4,137,755</u>	<u>\$4,138,514</u>	<u>\$1,191,742</u>
Liabilities				
Undistributed Assets	\$1,192,501	\$4,137,755	\$4,138,514	\$1,191,742
BUREAU OF SUPPORT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,750	\$1,460	\$0	\$21,210
Liabilities				
Deposits Held and Due to Others	\$19,750	\$1,460	\$0	\$21,210
CHILD SUPPORT ENFORCEMENT AGENCY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$498,841	\$0	\$498,841
Cash and Cash Equivalents in Segregated Accounts	879,681	11,881,313	12,760,994	0
<i>Total Assets</i>	<u>\$879,681</u>	<u>\$12,380,154</u>	<u>\$12,760,994</u>	<u>\$498,841</u>
Liabilities				
Deposits Held and Due to Others	\$879,681	\$12,380,154	\$12,760,994	\$498,841

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
COURTHOUSE AGENCY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$379,692	\$0	\$379,692
Cash and Cash Equivalents in Segregated Accounts	<u>\$1,342,847</u>	<u>\$950,905</u>	<u>\$1,342,847</u>	<u>\$950,905</u>
<i>Total Assets</i>	<u>\$1,342,847</u>	<u>\$1,330,597</u>	<u>\$1,342,847</u>	<u>\$1,330,597</u>
Liabilities				
Undistributed Assets	\$893,740	\$950,905	\$893,740	\$950,905
Deposits Held and Due to Others	<u>449,107</u>	<u>379,692</u>	<u>449,107</u>	<u>379,692</u>
<i>Total Liabilities</i>	<u>\$1,342,847</u>	<u>\$1,330,597</u>	<u>\$1,342,847</u>	<u>\$1,330,597</u>
DEFERRED ASSESSMENTS				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$3,300</u>	<u>\$648,540</u>	<u>\$651,717</u>	<u>\$123</u>
Liabilities				
Undistributed Assets	<u>\$3,300</u>	<u>\$648,540</u>	<u>\$651,717</u>	<u>\$123</u>
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$75,810</u>	<u>\$117,022</u>	<u>\$102,634</u>	<u>\$90,198</u>
Liabilities				
Undistributed Assets	<u>\$75,810</u>	<u>\$117,022</u>	<u>\$102,634</u>	<u>\$90,198</u>
EMERGENCY PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$63,125</u>	<u>\$84,177</u>	<u>\$71,868</u>	<u>\$75,434</u>
Liabilities				
Undistributed Assets	<u>\$63,125</u>	<u>\$84,177</u>	<u>\$71,868</u>	<u>\$75,434</u>
FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$222,395</u>	<u>\$311,797</u>	<u>\$385,844</u>	<u>\$148,348</u>
Liabilities				
Intergovernmental Payable	\$15,115	\$0	\$15,115	\$0
Undistributed Assets	<u>207,280</u>	<u>311,797</u>	<u>370,729</u>	<u>148,348</u>
<i>Total Liabilities</i>	<u>\$222,395</u>	<u>\$311,797</u>	<u>\$385,844</u>	<u>\$148,348</u>
HEALTH DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$454,487</u>	<u>\$6,627,295</u>	<u>\$6,281,558</u>	<u>\$800,224</u>
Liabilities				
Undistributed Assets	<u>\$454,487</u>	<u>\$6,627,295</u>	<u>\$6,281,558</u>	<u>\$800,224</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
INVESTMENT INTEREST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,563	\$4,395,026	\$4,383,125	\$29,464
Liabilities				
Undistributed Assets	\$17,563	\$4,395,026	\$4,383,125	\$29,464
LAW ENFORCEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$98,391	\$20,508	\$62,945	\$55,954
Liabilities				
Undistributed Assets	\$98,391	\$20,508	\$62,945	\$55,954
LAW LIBRARY				
Assets				
Intergovernmental Receivable	\$380,324	\$0	\$380,324	\$0
Liabilities				
Intergovernmental Payable	\$380,324	\$0	\$380,324	\$0
MUNICIPAL FINES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$824,914	\$824,914	\$0
Intergovernmental Receivable	74,616	70,748	74,616	70,748
<i>Total Assets</i>	<u>\$74,616</u>	<u>\$895,662</u>	<u>\$899,530</u>	<u>\$70,748</u>
Liabilities				
Intergovernmental Payable	\$74,616	\$895,662	\$899,530	\$70,748
PARK DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,805,092	\$3,665,805	\$4,452,332	\$4,018,565
Intergovernmental Receivable	12,875	46,345	12,875	46,345
<i>Total Assets</i>	<u>\$4,817,967</u>	<u>\$3,712,150</u>	<u>\$4,465,207</u>	<u>\$4,064,910</u>
Liabilities				
Undistributed Assets	\$4,817,967	\$3,712,150	\$4,465,207	\$4,064,910
CONVENTION AND VISITOR'S BUREAU				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$199,138	\$199,138	\$0
Liabilities				
Undistributed Assets	\$0	\$199,138	\$199,138	\$0

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 1-1-00	Additions	Reductions	Balance 12-31-00
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,049,195	\$43,533,563	\$42,315,823	\$2,266,935
Liabilities				
Intergovernmental Payable	\$622,963	\$39,030,987	\$38,310,850	\$1,343,100
Payroll Withholdings	426,232	4,502,576	4,004,973	923,835
<i>Total Liabilities</i>	<u>\$1,049,195</u>	<u>\$43,533,563</u>	<u>\$42,315,823</u>	<u>\$2,266,935</u>
SOIL CONSERVATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,214	\$236,042	\$238,257	\$7,999
Liabilities				
Undistributed Assets	\$10,214	\$236,042	\$238,257	\$7,999
OTHER AGENCY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$353,241	\$1,400,405	\$1,084,346	\$669,300
Liabilities				
Undistributed Assets	\$352,830	\$1,399,074	\$1,083,935	\$667,969
Deposits Held and Due to Others	411	1,331	411	1,331
<i>Total Liabilities</i>	<u>\$353,241</u>	<u>\$1,400,405</u>	<u>\$1,084,346</u>	<u>\$669,300</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,962,583	\$235,962,394	\$234,485,052	\$14,439,925
Cash and Cash Equivalents in Segregated Accounts	2,222,528	12,832,218	14,103,841	950,905
Receivables:				
Taxes	126,222,902	135,678,356	126,222,902	135,678,356
Special Assessments	16,458,467	14,837,759	16,458,467	14,837,759
Intergovernmental Receivable	1,187,657	1,240,165	1,187,657	1,240,165
<i>Total Assets</i>	<u>\$159,054,137</u>	<u>\$400,550,892</u>	<u>\$392,457,919</u>	<u>\$167,147,110</u>
Liabilities				
Intergovernmental Payable	\$1,812,860	\$57,819,371	\$57,095,311	\$2,536,920
Undistributed Assets	136,239,966	307,019,670	298,920,993	144,338,643
Undistributed Assets (Due to County Funds)	19,226,130	18,446,638	19,226,130	18,446,638
Deposits Held and Due to Others	1,348,949	12,762,637	13,210,512	901,074
Payroll Withholdings	426,232	4,502,576	4,004,973	923,835
<i>Total Liabilities</i>	<u>\$159,054,137</u>	<u>\$400,550,892</u>	<u>\$392,457,919</u>	<u>\$167,147,110</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 Source
December 31, 2000

General Fixed Assets

Land	\$3,147,255
Buildings	46,280,423
Improvements Other Than Buildings	1,782,207
Equipment	12,900,155
Construction in Progress	449,201
	<u>449,201</u>

<i>Total General Fixed Assets</i>	<u><u>\$64,559,241</u></u>
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Investment in General Fixed Assets From:

Capital Projects Funds	
General Obligation Bonds	\$37,227,765
Federal Grants	1,668,522
State Grants	1,862,833
Local Grants	188,883
General Fund Revenues	14,715,044
Special Revenue Fund Revenues	8,891,194
Private Gifts	5,000
	<u>5,000</u>

<i>Total Investment in General Fixed Assets</i>	<u><u>\$64,559,241</u></u>
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Medina County, Ohio
Schedule of General Fixed Assets
By Function
December 31, 2000

Function	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Construction In Progress
General Government - Legislative and Executive	\$9,915,534	\$1,318,380	\$5,792,068	\$1,163,949	\$1,641,137	\$0
General Government - Judicial	1,888,661	380,000	697,045	64,450	747,166	0
Public Safety	18,960,836	605,880	15,269,832	258,803	2,377,120	449,201
Public Works	10,683,708	57,348	6,036,558	0	4,589,802	0
Health	15,266,589	352,451	12,098,990	200,470	2,614,678	0
Human Services	7,531,544	385,281	6,291,173	35,535	819,555	0
Other	312,369	47,915	94,757	59,000	110,697	0
<i>Total General Fixed Assets</i>	<u>\$64,559,241</u>	<u>\$3,147,255</u>	<u>\$46,280,423</u>	<u>\$1,782,207</u>	<u>\$12,900,155</u>	<u>\$449,201</u>

Medina County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2000

Function	General Fixed Assets 1-1-00	Additions	Deletions	General Fixed Assets 12-31-00
General Government - Legislative and Executive	\$9,140,490	\$2,140,079	\$1,365,035	\$9,915,534
General Government - Judicial	1,887,622	34,082	33,043	1,888,661
Public Safety	18,486,579	902,438	428,181	18,960,836
Public Works	9,604,342	1,243,728	164,362	10,683,708
Health	15,259,873	165,118	158,402	15,266,589
Human Services	5,074,283	2,562,228	104,967	7,531,544
Other	<u>312,369</u>	<u>0</u>	<u>0</u>	<u>312,369</u>
<i>Total General Fixed Assets</i>	<u><u>\$59,765,558</u></u>	<u><u>\$7,047,673</u></u>	<u><u>\$2,253,990</u></u>	<u><u>\$64,559,241</u></u>

STATISTICAL SECTION

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Medina County, Ohio

**General Fund Revenues by Source and
Expenditures by Function**

Last Ten Years

REVENUES	1991	1992	1993	1994
Property and Other Taxes	\$3,923,266	\$4,223,428	\$4,419,883	\$4,284,672
Sales Tax	3,683,985	3,932,974	4,623,112	4,863,477
Charges for Services	2,529,954	2,799,054	3,269,926	4,411,503
Licenses and Permits	16,779	18,321	17,937	17,549
Fines and Forfeitures	308,058	268,556	360,458	379,283
Intergovernmental	2,043,212	2,046,805	2,391,116	2,669,351
Interest	1,387,286	1,090,418	989,720	1,135,306
Rentals	0	128,392	157,453	181,421
Donations	0	0	0	0
Other	432,830	303,315	142,721	97,546
TOTAL REVENUES	\$14,325,370	\$14,811,263	\$16,372,326	\$18,040,108
EXPENDITURES				
Current:				
General Government -				
Legislative and Executive	\$4,121,827	\$4,323,189	\$4,081,304	\$4,735,521
Judicial	1,972,705	2,212,216	2,530,428	2,696,058
Public Safety	4,078,846	4,442,698	4,709,081	5,425,323
Public Works	894,130	928,070	908,552	707,224
Health	11,569	4,741	6,200	5,486
Human Services	1,706,526	1,682,395	1,879,625	2,011,805
Conservation and Recreation	337,780	361,065	367,289	382,635
Economic Development and Assistance	0	27,500	28,050	38,600
Other	132,182	135,793	123,439	165,281
Intergovernmental (1)	0	0	0	0
Debt Service:				
Principal Retirement	0	0	7,899	7,240
Interest and Fiscal Charges	0	0	1,567	1,133
TOTAL EXPENDITURES	\$13,255,565	\$14,117,667	\$14,643,434	\$16,176,306

Source: Medina County Auditor's Office.

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

Table 1

1995	1996	1997	1998	1999	2000
\$4,567,462	\$5,644,433	\$5,697,264	\$6,306,580	\$7,628,528	\$6,981,741
5,195,746	5,588,402	6,075,696	6,511,196	7,191,887	7,564,324
5,120,407	5,471,204	6,838,854	8,811,396	7,719,116	7,681,029
20,664	48,540	23,116	19,827	22,983	5,985
321,289	319,282	420,218	368,562	348,572	438,528
2,715,966	3,008,411	3,485,632	3,800,056	4,104,893	4,724,589
1,892,380	1,939,874	2,181,025	2,620,651	2,644,204	5,063,815
210,794	208,064	203,694	222,267	225,606	210,843
526	0	0	35	1,722	78
83,715	151,022	186,016	556,804	367,427	421,046
\$20,128,949	\$22,379,232	\$25,111,515	\$29,217,374	\$30,254,938	\$33,091,978
\$4,822,190	\$5,574,944	\$6,126,810	\$6,691,700	\$7,276,876	\$8,284,439
2,866,342	3,079,846	3,372,894	3,891,588	4,230,384	4,326,749
6,030,885	7,558,559	9,209,574	9,553,497	11,377,689	11,445,291
915,812	850,117	808,336	846,748	395,669	337,646
6,418	7,104	5,961	3,672	376,974	395,470
1,910,784	1,984,309	2,054,013	2,452,319	1,799,049	1,686,476
0	0	0	0	0	0
38,600	39,760	45,000	50,000	50,000	50,000
130,001	120,096	155,990	142,959	0	0
397,727	453,693	448,656	558,062	823,105	944,670
8,090	3,912	14,979	23,749	40,063	4,826
655	232	41,745	49,616	29,495	8,254
\$17,127,504	\$19,672,572	\$22,283,958	\$24,263,910	\$26,399,304	\$27,483,821

Medina County, Ohio

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

Last Ten Years

Collection Year	<i>Current Tax Levy (1)</i>	<i>Current Tax Collections (2)</i>	<i>Percent Collected</i>	<i>Delinquent Tax Collections</i>
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
2000	13,855,193	13,531,524	97.66	474,963

- (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>
\$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
14,006,487	101.09	1,771,760	12.79	2,022,557

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
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
2000	2,556,755,760	7,305,016,457	440,975,150	1,357,106,240

(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
\$1,522,383,744	\$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
2,997,730,910	8,662,122,697	35

Medina County, Ohio

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

Last Ten Years

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
County Units										
General Fund	\$2.23	\$2.26	\$2.31	\$2.35	\$2.36	\$2.35	\$2.37	\$2.37	\$2.35	\$2.38
Debt Service	0.82	0.72	0.59	0.58	0.40	0.40	0.36	0.36	0.35	0.30
Board of Mental Retardation	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
Anti-Drug Commission	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Townships										
Brunswick Hills	6.60	4.60	7.10	7.10	7.60	7.60	7.60	7.60	7.60	12.60
Chatham	9.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Granger	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Guilford	5.40	7.40	7.40	7.40	7.40	7.40	7.65	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	4.50	4.50	4.50	4.50	4.50	4.75	4.75	4.75	4.75
Harrisville	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Harrisville/Lodi	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Hinckley	10.05	12.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Homer	3.90	3.90	3.90	3.90	6.40	6.40	6.40	6.40	6.40	6.40
Lafayette	8.50	9.00	10.50	10.50	11.50	10.50	10.00	10.00	9.75	9.75
Lafayette/Chippewa-on-the-Lake	1.40	1.90	1.90	5.40	5.40	5.90	5.40	5.40	5.15	5.15
Lafayette/Briarwood Beach Village	1.40	1.90	1.90	5.40	5.40	5.90	5.40	5.40	0.00	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	6.20	6.20	6.20	5.45	5.45	5.45	6.20
Medina	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Montville	9.15	10.15	9.15	10.45	10.45	9.45	10.95	10.95	10.95	10.95
Sharon	8.40	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	3.40	3.40	3.40	3.40	3.40	3.40	3.80	3.80	4.40	3.40
Westfield	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Westfield/Gloria Glens Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Westfield/Westfield Center Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
York	5.70	6.20	6.20	6.20	6.20	6.20	9.20	9.20	7.70	7.70
School Districts										
Black River Local School District	45.50	54.45	54.45	54.45	62.20	53.25	60.83	60.83	60.83	60.83
Brunswick City School District	62.10	60.90	61.65	61.30	65.67	65.67	64.52	64.52	63.77	63.24
Buckeye LSD	45.80	44.80	44.80	44.80	53.58	56.38	56.34	56.34	56.34	56.34
Cloverleaf LSD	49.40	49.40	49.40	49.40	49.40	55.80	55.80	55.80	55.80	55.80
Highland LSD	52.17	51.63	57.54	58.24	59.28	59.28	58.68	58.68	64.18	65.38
Medina CSD	69.07	69.07	70.50	70.80	80.02	80.02	78.92	78.92	78.92	85.29
Wadsworth CSD	54.60	54.60	61.50	61.50	61.50	61.50	64.00	64.00	65.50	65.75

(continued)

Medina County, Ohio

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

Last Ten Years **Table 4**

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<u>Out-of-County School Districts</u>										
North Central LSD	\$37.20	\$37.20	\$37.20	\$37.00	\$36.50	\$35.10	\$35.10	\$35.10	\$34.80	\$32.00
Rittman Exempted Village SD	46.20	46.20	46.20	46.20	54.80	54.80	54.80	54.80	54.80	54.80
<u>Joint Vocational School</u>										
Medina	2.75	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Wayne	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Brunswick	9.22	9.22	9.22	9.02	8.27	4.27	3.87	3.87	3.65	3.55
Medina	6.50	6.50	6.73	5.63	6.40	6.30	6.10	6.10	6.00	6.00
Wadsworth	4.35	4.35	4.20	4.20	4.10	4.10	5.80	5.80	5.80	5.80
Rittman	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
<u>Villages</u>										
Briarwood Beach	9.60	9.60	5.60	3.60	2.60	2.60	2.60	2.60	0.00	0.00
Chippewa-on-the-Lake	13.60	18.60	13.60	19.60	19.60	19.60	2.60	2.60	8.60	8.60
Gloria Glens	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
Lodi	12.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	11.70
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	13.00	13.00	13.00	13.00	13.00	13.00
<u>Special Districts</u>										
General Health District	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	1.00
County Library	0.75	0.75	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.50
Park District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Ella Everhard Library	0.00	0.00	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75

Source: Medina County Auditor's Office

Medina County, Ohio

Special Assessment Collections

Last Ten Years

<u>Year</u>	<u>Current Assessments Due</u>	<u>Delinquent Assessments Due (1)</u>	<u>Total Assessments Due</u>	<u>Current Assessments Collected</u>
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
2000	931,252	1,650,307	2,581,559	2,045,312

- (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>
\$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
61,083	2,106,395	82	475,164

Medina County, Ohio

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

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (2)</u>	<u>Debt Service Monies Available (3)</u>
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
2000	151,095	2,997,730,910	17,280,759	790,825

(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
\$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
740,759	15,749,175	0.53	104.23

Medina County, Ohio

Computation of Legal Debt Margin

December 31, 2000

Table 7

	Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 1999	\$2,997,730,910	\$2,997,730,910
Debt Limitation	73,443,273 (1)	29,977,309 (2)
Total Outstanding Debt		
General Obligation Bonds	16,540,000	16,540,000
Special Assessment Debt	2,731,836	2,731,836
Revenue Bonds	740,759	740,759
OWDA Loans	64,073,768	64,073,768
<i>Total Outstanding Debt</i>	<u>84,086,363</u>	<u>84,086,363</u>
Exemptions		
Jail Construction Bonds	4,530,000	4,530,000
Special Assessment Debt	2,731,836	2,731,836
Revenue Bonds	740,759	740,759
OWDA Loans - Enterprise Fund Revenue	60,032,716	60,032,716
OWDA Loans - Special Assessment Revenue	4,041,052	4,041,052
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds (3)	790,825	790,825
<i>Total Exemptions</i>	<u>72,867,188</u>	<u>72,867,188</u>
<i>Net Debt</i>	<u>11,219,175</u>	<u>11,219,175</u>
<i>Total Legal Debt Margin</i> (Debt Limitation minus Net Debt)	<u>\$62,224,098</u>	<u>\$18,758,134</u>

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

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	67,443,273
	<u>\$73,443,273</u>

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

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

Source: Medina County Auditor's Office

Medina County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 2000

Table 8

Political Subdivision	Net General Obligation Bonded Debt (1)	Percentage Applicable To County (2)	Amount Applicable To Medina County
<i>Medina County</i>	\$15,749,175	100 %	\$15,749,175
<i>All Cities Wholly Within County</i>	11,008,724	100	11,008,724
<i>City of Rittman</i>	2,271,976	2	45,440
<i>All School Districts Wholly Within County</i>	<u>165,313,944</u>	100	<u>165,313,944</u>
<i>Total Applicable to Medina County</i>	<u>\$194,343,819</u>		<u>\$192,117,283</u>

(1) Debt outstanding for the School Districts is shown as of June 30, 2000 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
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
2000	1,352,500	1,040,181	2,392,681	27,483,821	8.71

(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	
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
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76

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
2000	6,573,393	5,069,150	1,504,243	291,374	532,833	824,207	1.83

(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, 2000

Table 11

<u>Population</u>	
2000	151,095
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

Age Distribution, 1990 and 2000 Census

<u>Age Group</u>	<u>1990</u>	<u>2000</u>	<u>% Change</u>
0 - 17	34,867	41,531	19.11%
18 - 64	75,627	94,329	1.74
Over 65	11,860	15,235	47.00
Median Age:	33	40	

Income and Education Statistics (2000)

Per Capita Income	\$25,366
Median Household Income	\$48,050
Average Weekly Earnings	\$487.00
Number of High School Graduates	45,173
Number with Bachelor's Degree	10,069
Income below poverty - total persons	5,905
Poverty rate	4.20%

Housing Statistics (1999)

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 2000 Census

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

* Indian includes American Indian, Eskimo and Aleut.

** Asian includes Asian and Pacific Islanders.

Source: Ohio County Profiles, prepared and distributed by the Office of Strategic Research, Ohio Department of Development, Columbus, OH, February, 2000.

Medina County, Ohio

Employment Statistics

December 31, 2000

Table 12

Civilian Labor Force (2000)

Total Civilian Labor Force	78,700
Total Employed	76,000
Total Unemployed	2,700
Unemployment Rate	3.4%

Employment by Sector, 1998

	Number	Percent
Mining	53	0.10 %
Construction	3,009	5.90
Manufacturing	11,244	22.06
Transportation & Utilities	1,276	2.50
Trade (Wholesale & Retail)	13,595	26.67
Finance, Insurance & Real Estate	2,938	5.76
Service	12,353	24.23
Government	5,785	11.35
Other	719	1.41
<i>TOTAL</i>	<u>50,972</u>	<u>100.00 %</u>

Annual Average Unemployment Rates

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
2000	3.4

Source: Ohio County Profiles, prepared and distributed by the Office of Strategic Research, Ohio Department of Development, Columbus, OH, February, 2000.

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
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
2000	78,174,450	17,798,440	95,972,890	151,846,000	2,178,370,050	386,436,370	223,368,320

- (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, 2000

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	\$65,681,140	\$65,681,140	2.19%
GTE North Inc.	Telephone Utility	0	24,477,360	24,477,360	0.82
Columbia Gas of Ohio Inc.	Natural Gas Utility	0	17,774,590	17,774,590	0.59
Ohio Farmers Insurance (1) (Westfield Companies)	Business	11,063,510	0	11,063,510	0.37
Discount Drug Mart	Business	0	9,724,470	9,724,470	0.32
Owens Corning	Business	0	9,546,330	9,546,330	0.32
Oaks At Medina	Business	8,985,940	0	8,985,940	0.30
Columbia Gas Trans Corporation	Natural Gas Utility	0	7,716,490	7,716,490	0.26
MTD	Business	0	6,163,180	6,163,180	0.21
Do It Best Corporation	Business	0	5,591,290	5,591,290	0.19
TOTALS		\$20,049,450	\$146,674,850	\$166,724,300	6.74%

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

Source: Medina County Auditor's Office

Medina County, Ohio

Ten Largest Employers

December 31, 2000

Table 15

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

Source: Medina County Economic Development Corporation

Medina County, Ohio

Miscellaneous Statistics

December 31, 2000

Table 16

Date of Incorporation	1818
370th most populous County in the United States	3,141 counties in U.S.
19th most populous County in the State	88 counties in the Ohio
County Seat	City of Medina
Area - Square Miles	425
Number of Political Subdivisions Located in the County	
Municipalities and Villages	9
Townships	17
School Districts	9
Total Number of County Employees	1,525
Number of Interstate Highways (I-71, I-76, and I-271)	3
Number of Miles, County highway system	334
Number of Licensed Drivers	114,614
Voter Statistics, Election of November, 2000	
Number of Registered Voters	102,535
Number of Voters, Last General Election	67,850
Percentage of Registered Voters Voting	66.17%
Agricultural Statistics, 2000	
Number of Farms	1,050
Average Size, in Acres	108
Average Cash Receipts per Farm	\$42,058

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



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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
JULY 10, 2001