



Mary Taylor, CPA
Auditor of State

MEDINA COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	1
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3
Federal Awards Receipts and Expenditures Schedule.....	5
Notes to the Federal Awards Receipts and Expenditures Schedule	8
Schedule of Findings.....	9

This page intentionally left blank.



Mary Taylor, CPA

Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting: Finding Number 2007-001.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe the significant deficiency described above is a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 26, 2008.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 26, 2008.

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies, and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 26, 2008



Mary Taylor, CPA

Auditor of State

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

Medina County
144 North Broadway
Medina, Ohio 44256

To the Board of County Commissioners:

Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2007. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Medina County, Ohio, complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007. In a separate letter to the County dated June 26, 2008, we reported an other matter related to federal non-compliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, as of and for the year ended December 31, 2007, and have issued our report thereon dated June 26, 2008. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 26, 2008

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<u>ELECTION ASSISTANCE COMMISSION</u>						
<i>Passed through the Ohio Secretary of State:</i>						
Help America Vote Act Requirements Payments	04-SOS-HAVA-52	90.401			\$12,342	
Total Election Assistance Commission					12,342	
<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-N-04-048-1 B-C-05-048-1 B-F-05-048-1 B-F-06-048-1 B-F-07-048-1 B-C-07-048-1	14.228	\$95,039 95,632 91,803		370 72,614 75,129 106,087 328 175	
Total Community Development Block Grants/ State's Program			282,474		254,703	
Home Investment Partnership Program	B-C-05-048-2 B-C-07-048-2	14.239	215,769		180,348 13,924	
			215,769		194,272	
Total U.S. Department of Housing and Urban Development			498,243		448,975	
<u>U.S. DEPARTMENT OF JUSTICE</u>						
<i>Passed through the Ohio Department of Youth Services:</i>						
State Criminal Alien Assistance Program	n/a	16.606	9,926			
Supervised Visitation, Safe Havens For Children	2006-CW-AX-0024	16.527	62,066		108,912	
Juvenile Justice and Delinquency Prevention-Allocation to States	2006-JJ-DA1-0100 2007-JJ-DA1-0100	16.540	30,000		33,333 4,444	
Total Juvenile Justice and Delinquency Prevention-Allocation to States			30,000		37,777	
<i>Passed through the Ohio Office of Attorney General:</i>						
Crime Victim Assistance	2006VAGENE014 2007VAGENE014	16.575	35,875 16,591		38,623 11,493	
Total Crime Victim Assistance			52,466		50,116	
<i>Passed through the Ohio Office of Criminal Justice Services:</i>						
Edward Byrne Memorial Formula Grant Program - Visitation & Safe Exchange	2004-PS-PSN-334	16.579			1,859	
Edward Byrne Memorial Justice Assistance Grant Program - Visitation and Safe Exchange	2006-JG-D01-6558 2005-JG-D01-6471	16.738	6,950 3,455		9,291 763	
Edward Byrne Memorial Justice Assistance Grant Program - Drug Task Force Expansion	2005-JG-A01-6443 2006-JG-A01-6443		12,934 27,994		6,322 33,070	
Total Edward Byrne Memorial Justice Assistance Grant Program			51,333		49,446	
Total U.S. Department of Justice			205,791		248,110	
<u>U.S. DEPARTMENT OF LABOR</u>						
<i>Passed through WIA Area 2:</i>						
Workforce Investment Act (WIA) Cluster:						
WIA - Adult Program	Not Available	17.258	340,250		340,250	
WIA - Adult Administration			27,000		27,000	
Total WIA - Adult Program			367,250		367,250	
WIA - Youth Activities	Not Available	17.259	225,039		225,039	
WIA - Youth Administration			30,914		30,914	
Total WIA -Youth Activities			255,953		255,953	
WIA - Dislocated Workers	Not Available	17.260	275,052		275,052	
WIA - Dislocated Workers-Administration			18,142		18,142	
WIA - Dislocated Workers-Incumbent			18,687		18,687	
WIA - Dislocated Workers-Outreach			5,000		5,000	
Total WIA -Dislocated Workers			316,881		316,881	
Total Workforce Investment Act Cluster			940,084		940,084	
<i>Direct Program:</i>						
WIA Pilots, Demonstrations, and Research Projects	Not Available	17.261	86,042 18,722 49,262		86,042 18,722 49,262	
Total WIA Pilots, Demonstrations, and Research Projects			154,026		154,026	
Total U.S. Department of Labor			1,094,110		1,094,110	

MEDINA COUNTY
FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

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 AGRICULTURE</u>						
<i>Passed through the Ohio Department of Education:</i>						
Food Donation	Not Available	10.550		\$8,266		\$7,678
Child Nutrition Cluster:						
School Breakfast Program	Not Available	10.553	29,537		30,049	
National School Lunch Program	Not Available	10.555	4,353		4,353	
Total Child Nutrition Cluster			<u>33,890</u>	<u>8,266</u>	<u>34,402</u>	<u>7,678</u>
Total U.S. Department of Agriculture			33,890	8,266	34,402	7,678
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>						
<i>Passed through the Ohio Department of Public Safety:</i>						
State and Community Highway Safety	HVEO-2007-52-00-00-00418-00	20.600	49,726		42,615	
	HVEO-2008-52-00-00-00238-00		3,942		7,891	
Total State and Community Highway Safety			<u>53,668</u>		<u>50,506</u>	
<i>Passed through Ohio Department of Transportation:</i>						
Formula Grants for Other Than Urbanized Areas	RPT-0052-025-071	20.509	729,484		738,902	
	RPT-0052-025-072		140,318		140,318	
Total Formula Grants for Other Than Urbanized Areas			<u>869,802</u>		<u>879,220</u>	
Total U.S. Department of Transportation			923,470		929,726	
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Preschool Grants	066134-PG-S1-07P	84.173	35,691		15,611	
	066134-PG-S1-08P		3,967		25,716	
Total Special Education - Preschool Grants			<u>39,658</u>		<u>41,327</u>	
Special Education - Grants to States	066134-6B-SF-07P	84.027	54,383		22,310	
	066134-6B-SF-08P		6,197		38,911	
Total Special Education - Grants to States			<u>60,580</u>		<u>61,221</u>	
Total Special Education Cluster			100,238		102,548	
State Grants for Innovative Programs	066134-C2-S1-07P	84.298	137		152	
	066134-C2-S1-08P		18		64	
Total State Grants for Innovative Programs			<u>155</u>		<u>216</u>	
<i>Passed through the Ohio Department of Health</i>						
Special Education Grants for Infants and Families with Disabilities	52-1-002-1-EG-08	84.181	51,775		61,757	
	52-1-002-1-EG-07		61,813		46,938	
Total Special Education Grants for Infants and Families with Disabilities			<u>113,588</u>		<u>108,695</u>	
Total U.S. Department of Education			213,981		211,459	
<u>OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION & REHAB SERVICES</u>						
<i>Passed through the Rehabilitation Services Commission</i>						
Rehabilitation Services-Vocational Rehabilitation Grants to States	Not Available	84.126	43,270		44,070	
Total Office of Assistant Secretary for Special Education & Rehab Services			43,270		44,070	

MEDINA COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

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 HEALTH AND HUMAN SERVICES						
<i>Passed through the Ohio Department of Aging</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	4,928 87,992		90,833	
Total Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers			92,920		90,833	
Special Programs for the Aging - Title III, Part C - Nutrition Services	Not Available	93.045	25,037 92,825 107,655		92,825 128,246	
Total Special Programs for the Aging - Title III, Part C - Nutrition Services			225,517		221,071	
Nutrition Services Incentive Program	Not Available	93.053	46,569		46,569	
Total Aging Cluster			365,006		358,473	
National Family Caregiver Support	Not Available	93.052	800		337	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	128,246		121,506	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	120,262		120,262	
State Children's Insurance Program	Not Available	93.767	4,459		4,459	
Medical Assistance Program-CAFS	Not Available	93.778	204,713			
Medical Assistance Program-TCM	Not Available		484,192		484,192	
Medical Assistance Program-Waiver Income	Not Available		1,202,989		1,202,989	
Medical Assistance Program-Waiver Administrative Claiming	Not Available		43,873		43,873	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	1,161,268		1,126,470	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	109,456		98,949	
Total Medical Assistance Program			3,206,491		2,956,473	
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	395,539		473,689	
Total U.S. Department of Health and Human Services			4,220,803		4,035,199	
Totals			\$7,233,558	\$8,266	\$7,058,393	\$7,678

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

MEDINA COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2007**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from Ohio Department of Development and Ohio Department of Mental Health to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash. The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D - FOOD DONATION PROGRAM

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on the property and by other guarantees. At December 31, 2007, the gross amount of loans outstanding under this program was \$104,726. There are no delinquent amounts due.

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - MEDICAL ASSISTANCE PROGRAM

Community Alternative Funding System (CAFS) Medicaid revenues received during 2007 were \$204,713. This amount related to settlements for CAFS services provided during prior years and therefore has no related expenditures reported on the Schedule.

MEDINA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal controls reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal controls 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):	Work Force Investment Act (WIA) Cluster CFDA# 17.258, 17.259 and 17.260 Social Services Block Grant CFDA# 93.667 HOME Investment Partnership Program CFDA# 14.239 Formula Grants for Other Than Urbanized Areas CFDA# 20.509
(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**

FINDING NUMBER 2007-001

Material Weakness

Our testing of various GAAP (accrual) basis financial statement accounts revealed the following:

- Accounts receivable was overstated in the Sewer District Fund by \$16,931 and was understated in the Water District Fund by \$29,984 due to formula errors in the receivable calculation spreadsheet. These errors were reported to management as unadjusted items.
- Taxes receivable and deferred revenue were overstated by \$3,560,005 (across several funds) due to a formula error in the calculation spreadsheet. This error was adjusted to the financial statements.
- Taxes receivable and deferred revenue were overstated or understated in several funds in amounts ranging from \$3,906 to \$97,567 due to incorrect allocation rates used in the delinquent tax receivable spreadsheet. These errors were reported to management as unadjusted items.
- Intergovernmental receivables were understated in the Auto and Gas Tax Fund by \$1,320,102 and overstated in the agency fund by the same amount due to a GAAP journal entry error. This fund reclassification was posted to the financial statements.
- Prior year Non-depreciable capital assets (construction in progress) and net assets – invested in capital assets, net of related debt were understated by \$1,610,991 due to certain road project costs which were omitted from the prior year balance. These capital assets were capitalized during 2007. The affect on the prior balance was reported to management as an unadjusted item.
- Non-depreciable capital assets in the Sewer District Fund and Water District Fund were overstated by \$1,068,647 and \$3,316,388, respectively, and Depreciable Capital Assets were understated by the same amounts due to certain finished projects which were not initially reclassified from construction in progress to completed projects. This account reclassification was posted to the financial statements.
- The Achievement Center Fund's modified accrual basis reserve for encumbrances account was understated \$80,944 due the payment of a 2007 expenditure against a 2008 purchase order. This error was reported to management as an unadjusted difference.
- The Auto and Gas Tax Fund's accounts payable and contracts payable were overstated \$36,364 and \$47,926, respectively and the Sewer Fund's accounts payable was understated \$32,566 due to an error and omission in the payables listing. These errors were reported to management as unadjusted differences.
- The Other Governmental Fund's claims payable was overstated \$302,568 due to accounting application error. The claims liability related to incurred but not reported estimate and liability related to lag report 2007 claims paid through February 2008 weren't properly applied. This error was reported to management as an unadjusted difference.
- The Public Assistance Fund's Human Services expenditures and related Intergovernmental payable were overstated \$607,209 due to incorrect recognition of year-end agency over-funding estimate. Year-end activity was actually under-funded and a correcting intergovernmental revenue and receivable of \$830,404 omission was identified based on search of subsequent period search for receivables. These errors were adjusted to the financial statements.

FINDING NUMBER 2007-001 (continued)

The County should exercise due care when posting GAAP transactions to help ensure the GAAP journal entries are correct and posted to the proper funds and accounts. Management should also review the draft GAAP journal entries and financial statements to help ensure they are supported by sufficient documentation, reconciled to the trial balances, free of obvious errors and omissions, and consistent with their financial expectations. These procedures should help avoid GAAP financial statement errors and help ensure more accurate financial reporting.

Officials' Response: With regards to the items on the list, most appear to be the result of proofreading issues and are being formally reported for the first time due to new auditing standards. The County will exercise greater diligence next year to help ensure the County is meeting all GAAP reporting standards.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007



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, 2007
Table of Contents

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

Statement of Cash Flows - Proprietary Funds	26
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	28
Notes to the Basic Financial Statements	29
Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds:	
Fund Descriptions.....	68
Combining Balance Sheet - Nonmajor Governmental Funds	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	73
Combining Balance Sheet - Nonmajor Special Revenue Funds	74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	80
Combining Balance Sheet - Nonmajor Debt Service Funds	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	87
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	89
Combining Statements - Fiduciary Funds:	
Fund Descriptions.....	90
Combining Statement of Assets and Liabilities - Agency Funds.....	92
Combining Statement of Changes in Assets and Liabilities - Agency Funds	96
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity - Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund.....	101
Achievement Center Fund	109
ADAMH Board Fund	110
Public Assistance Fund.....	111
Medina County Sewer District Fund	112
Medina County Water District Fund.....	113
Solid Waste Management Fund.....	114
Nonmajor Funds:	
Auto and Gas Tax Fund	115
Child Support Enforcement Fund	117

Children’s Services Fund.....	118
Community Development Block Grant Fund.....	119
Community Safety Awareness Fund	120
Computer Fund	121
County Home Fund.....	122
Courthouse Security Fund	123
Crippled Children Fund	124
Ditch Maintenance Fund.....	125
Dog and Kennel Fund.....	126
DRETAC Fund	127
Drug Enforcement Fund	128
Help America Vote Act Fund	129
Indigent Guardianship Fund	130
Juvenile Detention Center Donations Fund	131
Marriage License Fund	132
Office for Older Adults Fund.....	133
Ohio Criminal Justice Service Fund	135
Port Authority Fund.....	136
Project Impact Fund.....	137
Real Estate Assessment Fund	138
Revolving Loan Program Fund.....	139
Safe Communities Fund.....	140
State Criminal Alien Assist Program Fund.....	141
Shelter Care and Youth Services Fund	142
Sheriff Donations Fund.....	143
Title VI-D Fund.....	144
Transportation Program Fund.....	145
Transportation Improvement Fund	146
Victim Assistance Fund	147
Webcheck Program Fund.....	148
Workforce Development Fund	149
General Obligation Bond Retirement Fund	150
Special Assessment Bond Retirement Fund	151
Achievement Center Construction Fund.....	152
Community Center Parking Fund	153
County Capital Improvements Fund.....	154
State Issue II Fund	155
Self Insurance Fund	156

III. Statistical Section

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

Property Tax Rates - Direct and Overlapping Governments (Per \$1,000 of Assessed Values) – Last Ten Years	S10
Assessed Valuation and Estimated Actual Values of Taxable Property - Last Ten Years	S22
Property Tax Levies and Collections – Last Ten Years.....	S24
Principal Taxpayers – 2007 and 1998.....	S25
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S26
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt per Capita – Last Ten Years.....	S28
Revenue Debt Coverage – Last Ten Years	S29
Legal Debt Margin – Last Ten Years.....	S30
Computation of Direct and Overlapping Governmental Activities Debt – December 31, 2007	S32
Principal Employers – 2007 and 1998	S33
Demographic and Economic Statistics – Last Ten Years	S34
Full-Time Equivalent County Government Employees by Function/Program – Last Six Years	S36
Operating Indicators by Function/Program - Last Ten Years	S38
Capital Assets Statistics by Function/Program - Last Seven Years.....	S40



Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

June 26, 2008

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2007. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

Profile of the Government

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

The Board of County Commissioners is required to adopt an initial budget by April 1 of the fiscal year. This annual budget is prepared to the object level within each department for all funds. Any budgetary modification at this level may only be made by resolution of the County Commissioners.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, water and sewer services, and solid waste management. A Court of Appeals situated in Summit County serves Medina County. For financial reporting purposes, the County (the primary government) includes all agencies, 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.

Local Economy

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. After the 2000 Census was completed, the population of the County was 151,095. By 2007, the population had grown to 169,832. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

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

The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Currently, approximately 84 percent of taxes are paid by residential/agricultural owners and 16 percent of taxes are paid by industries.

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

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The commissioners adopted the County's 2007 operating budget on February 26, 2007. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects:

The Board of County Commissioners has recently commenced a request for qualifications for the selection of an architectural firm to plan, design, and engineer a 30,000 – 35,000 square foot expansion of County court space. The new construction will allow for increased courtrooms, hearing rooms, office, and public areas and will enhance the functions of court operations and provide greater efficiency for the judicial branch of Medina County government. It is anticipated that planning and design work will begin by August 1, 2008, and that actual construction will take place by June 1, 2009. Following the expansion, it is expected that the Board of County Commissioners will seek additional architectural services to facilitate the renovation of the existing Courthouse. In conjunction with this project, the County is now in discussions with the City of Medina regarding options to improve Courthouse parking, including the possibility of constructing a parking garage.

On June 1, 2008, the recently established Medina Public Defender's Office expanded its operations by representing individuals in the Medina County Juvenile Court. Prior to this date, the Office had limited its services to misdemeanor defense in the Medina and Wadsworth Municipal Courts. This further transition from the assigned counsel method of criminal defense should allow for increased general fund savings in this mandated expenditure area.

The Medina County Sanitary Engineer is now accepting construction bids for an upgrade of the Westfield Water Treatment Plant and for a Westfield Water Line Project to improve the quality, capacity, and distribution of water in the County's Southern Water District. The estimated cost for this combined work is \$3.8 million.

The County's Community Investment Board has awarded \$9.75 million to Medina County's school districts for use in permanent improvements in 2008. These funds represent the annual, estimated proceed from a 0.5% permissive sales and use tax dedicated to school improvements and approved by voters in 2007. Collection of this additional tax began October, 2007 and will

continue, pursuant to ballot language, to be collected for thirty years. This year, funds are being utilized for construction of new elementary schools, acquisition of buses, renovation of existing school facilities, and technology upgrades.

Future Projects:

The Medina County Port Authority, in cooperation with the Board of County Commissioners, has begun reviewing proposals for the construction and operation of a County fiber optic network. The approximate 88-mile fiber ring is expected to provide greater connectivity options for Medina County organizations and companies. It is also anticipated that this project, with a preliminary construction start in 2009 or 2010, will be a catalyst in the stimulation of economic development opportunities for Medina County.

The Medina County Office of Workforce Development is poised to lead a cooperative healthcare initiative with various regional organizations. This initiative is in response to significant demands for healthcare professionals in the region and associated, limited educational instructor capacity. The program, "Career Alignment of Regional Healthcare Opportunities", will focus on the following goals: increase the number of healthcare instructors; identify healthcare workers in need of skill upgrades; work with healthcare and educational facilities by selecting individuals who are seeking licensed/degreed healthcare careers and providing them with tuition assistance. Funding for this program has been earmarked for Medina County and will be provided by the United States Small Business Administration.

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 \$498,788,788 in funds received each year by the County. As the guardian of all county funds, the Auditor maintains the official records of all receipts, disbursement and funds available.

Real Estate. The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 81,236 parcels of real estate in the county every six years.

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

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

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

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

Independent Audit:

The Independent Auditor, Mary Taylor, CPA, Auditor of State's Office, has issued an unqualified ("clean") opinion on the Medina County financial statements for year ended December 31, 2007. The Independent Accountants' report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2006. This marked the twenty-second consecutive year that the County has received this award.

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

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

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

Acknowledgments

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

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

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

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

Sincerely,

MICHAEL E. KOVACK
Medina County Auditor

Medina County, Ohio
Elected Officials

December 31, 2007

Board of County Commissioners

Sharon A. Ray, President

Patricia G. Geissman

Stephen D. Hambley

Michael Kovack

Auditor

Kathy Fortney

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Colleen Swedyk

Recorder

Neil Hassinger

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

James L. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

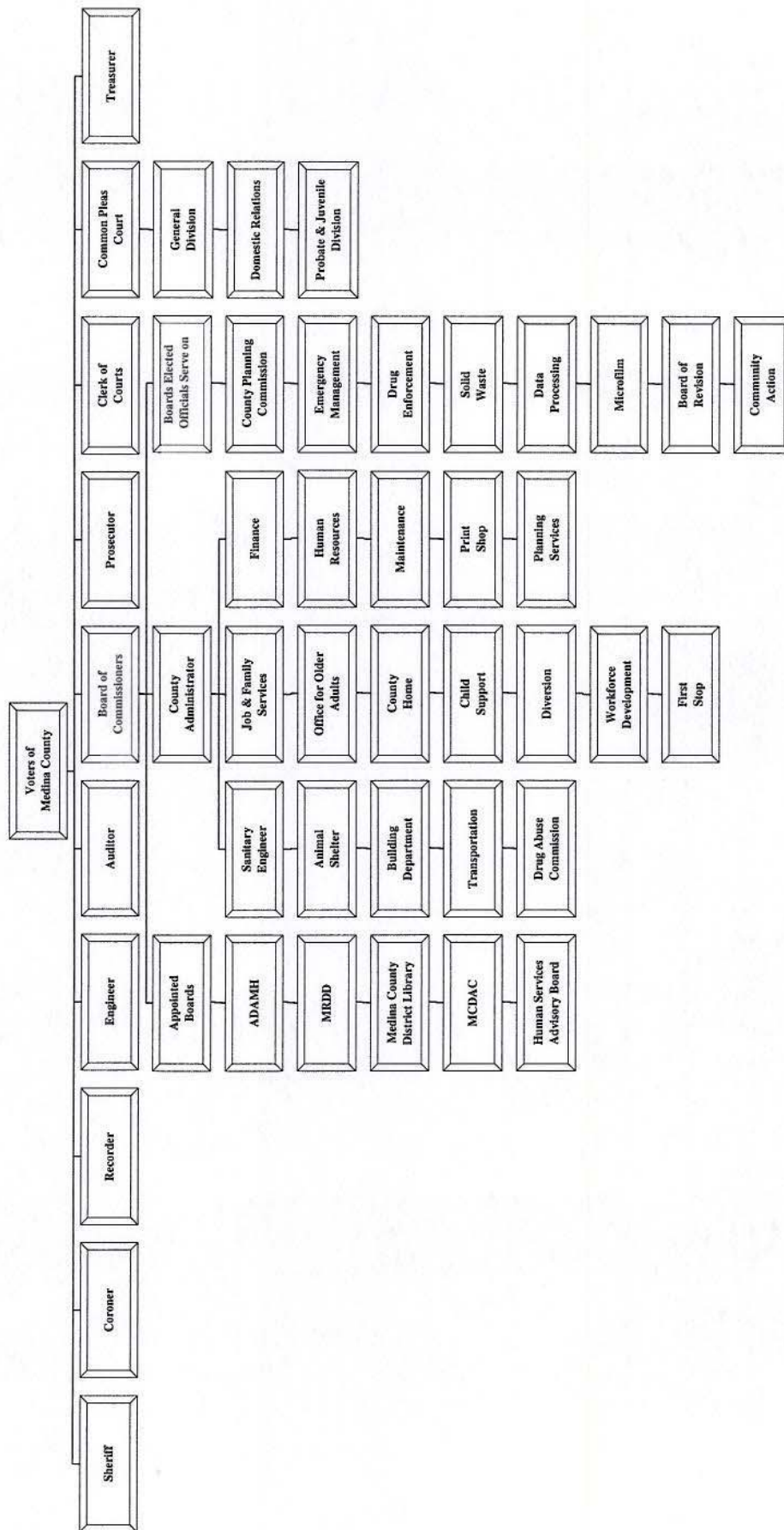
Probate and Juvenile Court

John Lohn

Medina County, Ohio

Organizational Chart

December 31, 2007



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, 2006

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.



Oliver S. Cox

President

Jeffrey R. Emer

Executive Director



This Page is Intentionally Left Blank.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Achievement Center and ADAMH Board funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

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

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



Mary Taylor, CPA
Auditor of State

June 26, 2008

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2007. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2007 are:

- Total assets increased by \$6,171,610 over 2006, or 1.40 percent.
- Total net assets increased by \$5,853,778 over 2006, or 2.07 percent.
- For governmental activities, general revenues accounted for \$51,718,904 in revenue or 47.2 percent of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$57,808,249 or 52.8 percent of total revenues of \$109,527,153.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2007?" The *Statement of Net Assets* and the *Statement of Activities* answer this question; these statements include all assets and liabilities using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

Most of the County's activities are reported in the governmental funds which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods. Governmental funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future on services provided to our residents. The relationship (or differences) between governmental activities (reported in the *Statement of Net Assets* and the *Statement of Activities*) and governmental funds is reconciled in the financial statements.

Proprietary Funds

Proprietary funds have historically operated as enterprise funds using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the Medina County Sewer District, Medina County Water District, and the Solid Waste Management.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

The County as a Whole

The *Statement of Net Assets* looks at the County as a whole. Table 1 provides a summary of the County's net assets for 2007 compared to 2006.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Assets						
Current and Other Assets	\$91,023,680	\$90,072,808	\$24,441,776	\$21,121,099	\$115,465,456	\$111,193,907
Capital Assets, Net	59,425,505	59,659,878	270,609,730	268,475,296	330,035,235	328,135,174
<i>Total Assets</i>	<u>150,449,185</u>	<u>149,732,686</u>	<u>295,051,506</u>	<u>289,596,395</u>	<u>445,500,691</u>	<u>439,329,081</u>
Liabilities						
Current and Other Liabilities	31,868,303	30,758,468	3,665,815	3,732,914	35,534,118	34,491,382
Long-Term Liabilities:						
Due Within One Year	2,306,700	2,773,041	5,792,262	5,476,072	8,098,962	8,249,113
Due In More Than One Year	13,165,393	14,386,252	99,570,108	98,924,002	112,735,501	113,310,254
<i>Total Liabilities</i>	<u>47,340,396</u>	<u>47,917,761</u>	<u>109,028,185</u>	<u>108,132,988</u>	<u>156,368,581</u>	<u>156,050,749</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	51,385,294	49,734,992	166,041,752	164,806,466	217,427,046	214,541,458
Restricted for:						
Capital Projects	1,028,721	907,493	0	0	1,028,721	907,493
Debt Service	3,773,761	4,322,132	0	0	3,773,761	4,322,132
Achievement Center	16,446,472	16,168,582	0	0	16,446,472	16,168,582
ADAMH Board	3,624,453	9,501,013	0	0	3,624,453	9,501,013
Auto and Gas	6,191,717	4,980,637	0	0	6,191,717	4,980,637
Ditch Maintenance	3,104,589	2,668,555	0	0	3,104,589	2,668,555
Real Estate Assessment	2,961,716	2,064,799	0	0	2,961,716	2,064,799
Shelter Care and Youth Services	1,269,686	1,272,717	0	0	1,269,686	1,272,717
Other Purposes	4,447,901	1,388,307	0	0	4,447,901	1,388,307
Unrestricted	8,874,479	8,805,698	19,981,569	16,656,941	28,856,048	25,462,639
<i>Total Net Assets</i>	<u>\$103,108,789</u>	<u>\$101,814,925</u>	<u>\$186,023,321</u>	<u>\$181,463,407</u>	<u>\$289,132,110</u>	<u>\$283,278,332</u>

Total assets increased by \$6,171,610 from 2006 to 2007. The increase was primarily due to the addition of donated water and sewer lines during 2007. There was \$4,224,374 in OWDA loan proceeds that were used to develop the Plum Creek waterline, the Hinckley waterline, the Westfield Center water system purchase, the Brunswick sanitary sewer replacement, and the sanitary sewer replacement.

Total liabilities increased by \$317,832, mainly due to increases to contracts payable and intergovernmental payable, which were offset by decreases to accounts payable and long-term obligations.

Total net assets increased \$5,853,778 with governmental net assets increasing by \$1,293,864 and business-type activities increasing by \$4,559,914 of the amount.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 2 shows the changes in net assets for the year ended December 31, 2007 as compared to 2006.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Revenues						
Program Revenues						
Charges for Services	\$17,203,449	\$14,847,391	\$26,008,846	\$24,128,274	\$43,212,295	\$38,975,665
Operating Grants and Contributions	39,135,018	37,255,891	0	25,892	39,135,018	37,281,783
Capital Grants and Contributions	1,469,782	1,490,934	10,018,525	9,816,432	11,488,307	11,307,366
Total Program Revenues	57,808,249	53,594,216	36,027,371	33,970,598	93,835,620	87,564,814
General Revenues						
Property Taxes	25,237,550	25,376,043	0	0	25,237,550	25,376,043
Sales Taxes	9,952,476	9,557,722	0	0	9,952,476	9,557,722
Property Transfer Taxes	823,231	926,947	0	0	823,231	926,947
Grants and Entitlements	4,363,731	5,318,593	0	0	4,363,731	5,318,593
Interest	5,490,975	3,912,399	1,524,946	814,903	7,015,921	4,727,302
Miscellaneous	5,850,941	3,655,843	550,968	1,459,680	6,401,909	5,115,523
Total General Revenues	51,718,904	48,747,547	2,075,914	2,274,583	53,794,818	51,022,130
Total Revenues	109,527,153	102,341,763	38,103,285	36,245,181	147,630,438	138,586,944
Program Expenses						
General Government:						
Legislative and Executive	14,888,448	15,158,112	0	0	14,888,448	15,158,112
Judicial	9,928,544	9,403,003	0	0	9,928,544	9,403,003
Public Safety	22,294,338	19,695,138	0	0	22,294,338	19,695,138
Public Works	9,420,326	10,630,639	0	0	9,420,326	10,630,639
Health	25,626,600	23,384,900	0	0	25,626,600	23,384,900
Human Services	24,314,954	20,429,586	0	0	24,314,954	20,429,586
Economic Development and Assistance - Primary Government	635,392	592,911	0	0	635,392	592,911
Economic Development and Assistance - External	532,663	418,685	0	0	532,663	418,685
Interest and Fiscal Charges	592,024	711,189	0	0	592,024	711,189
Sewer	0	0	18,133,740	16,919,163	18,133,740	16,919,163
Water	0	0	8,050,540	8,393,574	8,050,540	8,393,574
Solid Waste	0	0	7,359,091	7,408,960	7,359,091	7,408,960
Total Program Expenses	108,233,289	100,424,163	33,543,371	32,721,697	141,776,660	133,145,860
<i>Increase in Net Assets</i>	<i>1,293,864</i>	<i>1,917,600</i>	<i>4,559,914</i>	<i>3,523,484</i>	<i>5,853,778</i>	<i>5,441,084</i>
Net Assets, January 1	101,814,925	99,897,325	181,463,407	177,939,923	283,278,332	277,837,248
Net Assets, December 31	\$103,108,789	\$101,814,925	\$186,023,321	\$181,463,407	\$289,132,110	\$283,278,332

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Governmental Activities

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

Total governmental activities revenue for the County for 2007 was \$109,527,153. Operating grants and contributions of \$39,135,018 accounted for 35.73 percent, property taxes of \$25,237,550 accounted for 23.04 percent and charges for services of \$17,203,449 accounted for 15.71 percent. Sales taxes made up 9.09 percent, while the remaining 16.43 percent consisted of capital grants and contributions, property transfer taxes, grants and entitlements, investments and miscellaneous revenues.

Operating grants and contributions increased from \$37,255,891 in 2006 to \$39,135,018 in 2007 mostly due to the increase in State and Federal funding.

Capital grants and contributions decreased from \$1,490,934 in 2006 to \$1,469,782 in 2007 as a result of fewer funds from the State for the Issue II project.

Grants and entitlements decreased from \$5,318,593 in 2006 to \$4,363,731 in 2007 as a result of fewer State and Federal funds.

Revenues provided by the State and federal governments included \$39,135,018 for operations, \$1,469,782 for capital improvement or acquisitions and \$4,363,731 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services, including services provided to clients of the Mental Retardation Board, and Child Support Enforcement Agency activities during 2007.

Total governmental activities expenses for the County for 2007 were \$108,233,289. Health represents the highest expense at \$25,626,600 or 23.68 percent. Public safety expenses at \$22,294,338 or 20.60 percent and human services expenses at \$24,314,954 or 22.47 percent are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Crippled Children, Dog and Kennel, Public Assistance, Sheltered Care and Youth Services, Transportation and the County Sheriff Department activities among others.

Health and Human services accounted for \$49,941,554 in expenses out of \$108,233,289 total expenses for the governmental activities; \$29,862,581 was covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

Public safety charges for services include fees for boarding prisoners and for special details.

Legislative and executive expenses accounted for \$14,888,448 during 2007. The maintenance department saw increases in utility costs and contract services work expenses.

Business-type Activities

Business-type activities revenues for the County for 2007 were \$38,103,285. Charges for services of \$26,008,846 accounted for 68.26 percent, capital grants and contributions of \$10,018,525 accounted for 26.29 percent.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Charges for services had an increase of \$1,880,572 or 7.79 percent over 2006. Capital grants and contributions increased \$202,093, or 2.06 percent due to more State and Federal monies received for various water and sewer projects.

Business-type activities expenses for the County for 2007 were \$33,543,371. Sewer represents the largest share of the expenses at \$18,133,740 or 54.06 percent. Water expenses represent \$8,050,540 or 24.00 percent and solid waste expenses represent \$7,359,091 or 21.94 percent.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2007 as compared to 2006.

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2007	2006	2007	2006
General Government:				
Legislative and Executive	\$14,888,448	\$15,158,112	\$9,027,327	\$10,696,902
Judicial	9,928,544	9,403,003	5,511,496	5,072,788
Public Safety	22,294,338	19,695,138	16,025,003	14,159,322
Public Works	9,420,326	10,630,639	(1,361,479)	467,778
Health	25,626,600	23,384,900	15,061,762	8,916,877
Human Services	24,314,954	20,429,586	5,017,211	6,290,166
Economic Development and Assistance - Primary Government	635,392	592,911	135,957	96,240
Economic Development and Assistance - External	532,663	418,685	415,739	418,685
Interest and Fiscal Charges	592,024	711,189	592,024	711,189
<i>Total</i>	<u>\$108,233,289</u>	<u>\$100,424,163</u>	<u>\$50,425,040</u>	<u>\$46,829,947</u>

Of the County's \$108,233,289 in governmental expenses \$57,808,249 were covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining \$50,425,040 in expense had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

Governmental Funds

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

Information about the County's governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$112,221,451 and expenditures of \$109,624,734.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

The most significant fund is the general fund with a year-end fund balance of \$12,827,446, which included an unreserved fund balance of \$12,172,698, compared to annual expenditures of \$41,789,965. While revenues exceeded expenditures by \$1,133,754, the excess was transferred to other funds. These transferred funds enabled the County to fund capital projects and grant programs.

The Achievement Center revenues of \$17,251,787, 64.78 percent of which are from property taxes, allowed for the operations of a school for the mentally retarded and developmentally disabled. This fund's operating expenditures were \$16,899,278 for 2007.

The ADAMH Board revenues of \$7,229,637, 96.38 percent of which are from State and Federal grants, allowed for the Board to contract with local mental health agencies to provide services for the residents of the County. The operating expenditures for those services were \$7,541,258 for 2007.

The Public Assistance revenues of \$13,759,755, 94.15 percent of which are from State and Federal grants, allowed for the County to run various programs to help those in need. This fund's operating expenditures were \$13,513,615 for 2007.

Business-Type Funds

The County has three business-type activities funds; Medina County Sewer District, Medina County Water District and Solid Waste Management. Total net assets increased by \$4,559,914 from 2006 to 2007. The increase is attributed to the sewer and water line additions to capital assets. Ending cash increased from \$17,431,196 in 2006 to \$20,118,290 in 2007 or 15.42 percent.

Long-term liabilities increased from \$104,400,074 in 2006 to \$105,362,370 in 2007, due to new OWDA loans issued for various water and sewer projects within the County offset by current year principal payments for outstanding debt.

Overall revenues in 2007 increased by \$1,858,104, due mainly to an increase of \$1,880,572 in charges for services, an increase of interest in the amount of \$710,043, offset with a decrease of \$908,712 in miscellaneous revenues.

Total program expenses increased by \$821,674 in total for 2007 over 2006, from \$32,721,697 to \$33,543,371. This increase is due to larger amounts for materials and supplies and contract services related to the various maintenance and repair projects going on throughout the County. The sewer district had the biggest increase in program expenses for 2007 with an increase of \$1,214,577.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2007, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

The General Fund supports many major activities such as the sheriff's department, building and planning departments as well as the legislative and most executive activities. Some major capital projects are funded with

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

general fund dollars. By resolution, these funds are transferred from the General Fund to Capital Projects Funds where the revenue and expenditures for the capital improvement are tracked and monitored. Although the original appropriations were gradually increased during the year, the County continued to maintain a respectable level of liquidity in the General Fund by maintaining unrestricted cash at year end.

During the course of 2007, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and appropriations by \$121,930 and \$542,798, respectively.

As a result, certain revenue line items had significant increases of actual revenue being brought into the County, as to what was projected. For the General Fund, final budgeted revenues were \$39,407,282 and actual revenue collections were \$42,762,204. The majority of this was due to the receipt of increased charges for services, sales tax and property tax collections. Final expenditures were \$2,202,175 less than budgeted appropriations due to the County spending less on contractual services.

Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Land	\$3,207,255	\$3,207,255	\$1,001,720	\$1,001,720	\$4,208,975	\$4,208,975
Construction in Progress	64,695	74,351	6,951,769	6,385,005	7,016,464	6,459,356
Buildings	32,366,860	33,282,388	11,313,512	11,863,772	43,680,372	45,146,160
Improvements Other than Buildings	1,301,405	1,266,659	46,159,562	50,997,016	47,460,967	52,263,675
Equipment	3,445,159	4,072,129	1,224,304	1,420,767	4,669,463	5,492,896
Infrastructure						
Bridges	9,625,904	9,491,509	0	0	9,625,904	9,491,509
Roads	7,319,115	6,518,608	0	0	7,319,115	6,518,608
Culverts	2,054,577	1,702,761	0	0	2,054,577	1,702,761
Signals	40,535	44,218	0	0	40,535	44,218
Water Lines	0	0	94,039,719	88,697,277	94,039,719	88,697,277
Sewer Lines	0	0	109,919,144	108,109,739	109,919,144	108,109,739
<i>Totals</i>	<u>\$59,425,505</u>	<u>\$59,659,878</u>	<u>\$270,609,730</u>	<u>\$268,475,296</u>	<u>\$330,035,235</u>	<u>\$328,135,174</u>

Total capital assets for Medina County as of December 31, 2007 were \$330,035,235, an increase of \$1,900,061 over 2006. Additions of \$13,377,201 were offset by \$11,378,054 of depreciation expense and \$99,086 in net disposals. For additional information see Note 11 to the basic financial statements.

County Commissioners are committed along with the administration to maintain its capital assets at a condition acceptable to provide the best possible service for all residents. New equipment of \$640,845 for governmental activities and \$148,507 for business-type activities were purchased during 2007. Bridges were improved or replaced in the amount of \$386,421. During the year, \$855,512 in obsolete equipment was discarded or sold.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Construction in progress for business-type activities included \$4,951,800 in various water and sewer projects. During the year, \$3,322,273 in water lines and \$1,629,527 in sewer lines were donated by developers.

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

Debt

On December 31, 2007, Medina County had total general obligation bonded debt outstanding of \$7,246,821, net of outstanding discount. Outstanding special assessment bonds totaled \$1,595,940. In the event of payment default by the property owner the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County.

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
General Obligation Bonds	\$6,947,768	\$8,694,637	\$299,053	\$358,765	\$7,246,821	\$9,053,402
Special Assessment Bonds	1,595,940	1,781,228	0	0	1,595,940	1,781,228
OWDA Loans	1,663,521	1,873,898	104,042,202	103,058,151	105,705,723	104,932,049
OPWC Loans	183,543	247,446	226,723	251,914	410,266	499,360
<i>Totals</i>	<u>\$10,390,772</u>	<u>\$12,597,209</u>	<u>\$104,567,978</u>	<u>\$103,668,830</u>	<u>\$114,958,750</u>	<u>\$116,266,039</u>

During the 2007 year, Medina County's long-term debt decreased by \$1,307,289 or 1.12 percent. The governmental activities debt obligations decreased by \$2,206,437 as issues were being paid. Business-type activities saw an increase of \$899,148 in long-term debt due to new OWDA loans being issued.

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

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2007, \$3,450,700 was retired during the year and the County had \$4,224,374 in proceeds. The outstanding balance at year-end was \$105,705,723. The loan proceeds were used for ongoing water system improvements and for various improvements to the Liverpool Treatment facility. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2007, \$89,094 was retired. The outstanding balance at year-end was \$410,266. The loan proceeds were originally used to construct the water loop system and various bridge and road replacements.

For the governmental activities, the general obligation bonds outstanding at December 31, 2007 were \$6,947,768 with \$1,746,869 being retired during the year. For the business-type activities general obligation bonds outstanding at December 31, 2007 were \$299,053 with \$59,712 being retired during the year. All bonds are backed by the full faith and credit of the County.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

In addition to the bonded debt, County long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in Notes 15 and 17 of the notes to the basic financial statements.

Current Financial Related Activities

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

The unemployment rate for the County is currently 5.8 percent, which increased from a rate of 4.9 percent a year ago. This rate is equal to the State's average unemployment rate of 5.8 percent and above the national average of 4.8 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2008 year. At the end of the 2007 year, the fund balance in the general fund decreased by \$1,108,164.

Contacting the County Auditor's Office

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

Medina County, Ohio*Statement of Net Assets**December 31, 2007*

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$48,796,960	\$20,059,988	\$68,856,948
Cash and Cash Equivalents:			
In Segregated Accounts	2,374	0	2,374
With Fiscal Agents	2,562,036	404	2,562,440
With Escrow Agents	0	57,898	57,898
Material and Supplies Inventory	369,676	994,572	1,364,248
Accrued Interest Receivable	847,612	0	847,612
Accounts Receivable	133,122	3,309,553	3,442,675
Internal Balances	(19,361)	19,361	0
Intergovernmental Receivable	10,068,159	0	10,068,159
Sales Taxes Receivable	1,563,303	0	1,563,303
Property Taxes Receivable	23,416,258	0	23,416,258
Special Assessments Receivable	3,172,315	0	3,172,315
Loans Receivable	104,726	0	104,726
Deferred Charges	6,500	0	6,500
Nondepreciable Capital Assets	3,271,950	7,953,489	11,225,439
Depreciable Capital Assets, Net	56,153,555	262,656,241	318,809,796
<i>Total Assets</i>	<u>150,449,185</u>	<u>295,051,506</u>	<u>445,500,691</u>
Liabilities			
Accounts Payable	2,257,860	617,729	2,875,589
Contracts Payable	714,104	589,257	1,303,361
Accrued Wages and Benefits	1,567,278	262,542	1,829,820
Retainage Payable	0	57,898	57,898
Matured Interest Payable	676	404	1,080
Accrued Interest Payable	84,910	1,893,356	1,978,266
Intergovernmental Payable	1,622,044	244,629	1,866,673
Deferred Revenue	22,651,302	0	22,651,302
Claims Payable	2,970,129	0	2,970,129
Long-Term Liabilities:			
Due Within One Year	2,306,700	5,792,262	8,098,962
Due In More Than One Year	13,165,393	99,570,108	112,735,501
<i>Total Liabilities</i>	<u>47,340,396</u>	<u>109,028,185</u>	<u>156,368,581</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	51,385,294	166,041,752	217,427,046
Restricted for:			
Capital Projects	1,028,721	0	1,028,721
Debt Service	3,773,761	0	3,773,761
Achievement Center	16,446,472	0	16,446,472
ADAMH Board	3,624,453	0	3,624,453
Road and Bridge Repair and Improvements	6,191,717	0	6,191,717
Ditch Maintenance	3,104,589	0	3,104,589
Real Estate Assessment	2,961,716	0	2,961,716
Shelter Care and Youth Services	1,269,686	0	1,269,686
Other Purposes	4,447,901	0	4,447,901
Unrestricted	8,874,479	19,981,569	28,856,048
<i>Total Net Assets</i>	<u>\$103,108,789</u>	<u>\$186,023,321</u>	<u>\$289,132,110</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2007

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General Government				
Legislative and Executive	\$14,888,448	\$4,696,651	\$1,164,470	\$0
Judicial	9,928,544	2,321,722	2,095,326	0
Public Safety	22,294,338	3,945,645	2,323,690	0
Public Works	9,420,326	939,929	8,372,094	1,469,782
Health	25,626,600	1,489,972	9,074,866	0
Human Services	24,314,954	3,671,753	15,625,990	0
Economic Development and Assistance - Primary Government	635,392	20,853	478,582	0
Economic Development and Assistance - External	532,663	116,924	0	0
Interest and Fiscal Charges	592,024	0	0	0
<i>Total Governmental Activities</i>	<u>108,233,289</u>	<u>17,203,449</u>	<u>39,135,018</u>	<u>1,469,782</u>
Business-Type Activities				
Sewer	18,133,740	11,913,628	0	5,489,513
Water	8,050,540	6,973,550	0	4,529,012
Solid Waste	7,359,091	7,121,668	0	0
<i>Total Business-Type Activities</i>	<u>33,543,371</u>	<u>26,008,846</u>	<u>0</u>	<u>10,018,525</u>
<i>Total</i>	<u>\$141,776,660</u>	<u>\$43,212,295</u>	<u>\$39,135,018</u>	<u>\$11,488,307</u>

General Revenues

Property Taxes Levied for:

 General Purposes

 Debt Service

 Achievement Center

 County Home

 Drug Enforcement

Sales Taxes Levied for General Purposes

Property Transfer Taxes

Grants and Entitlements not Restricted
to Specific Programs

Interest

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(9,027,327)	\$0	(9,027,327)
(5,511,496)	0	(5,511,496)
(16,025,003)	0	(16,025,003)
1,361,479	0	1,361,479
(15,061,762)	0	(15,061,762)
(5,017,211)	0	(5,017,211)
(135,957)	0	(135,957)
(415,739)	0	(415,739)
(592,024)	0	(592,024)
<u>(50,425,040)</u>	<u>0</u>	<u>(50,425,040)</u>
0	(730,599)	(730,599)
0	3,452,022	3,452,022
0	(237,423)	(237,423)
<u>0</u>	<u>2,484,000</u>	<u>2,484,000</u>
<u>(50,425,040)</u>	<u>2,484,000</u>	<u>(47,941,040)</u>
10,786,094	0	10,786,094
1,103,531	0	1,103,531
11,186,442	0	11,186,442
741,164	0	741,164
1,420,319	0	1,420,319
9,952,476	0	9,952,476
823,231	0	823,231
4,363,731	0	4,363,731
5,490,975	1,524,946	7,015,921
5,850,941	550,968	6,401,909
<u>51,718,904</u>	<u>2,075,914</u>	<u>53,794,818</u>
1,293,864	4,559,914	5,853,778
<u>101,814,925</u>	<u>181,463,407</u>	<u>283,278,332</u>
<u>\$103,108,789</u>	<u>\$186,023,321</u>	<u>\$289,132,110</u>

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2007

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$10,143,287	\$13,960,720	\$4,338,556	\$1,280,390	\$17,044,808	\$46,767,761
Cash and Cash Equivalents:						
In Segregated Accounts	2,374	0	0	0	0	2,374
With Fiscal Agents	0	2,561,360	0	0	676	2,562,036
Material and Supplies Inventory	61,612	115,164	0	0	192,900	369,676
Accrued Interest Receivable	809,293	0	0	0	38,319	847,612
Accounts Receivable	16,917	83,862	0	0	32,343	133,122
Intergovernmental Receivable	3,393,190	1,305,195	409,116	830,404	4,130,254	10,068,159
Interfund Receivable	578,969	0	0	0	87,308	666,277
Sales Taxes Receivable	1,563,303	0	0	0	0	1,563,303
Property Taxes Receivable	10,012,281	10,639,830	0	0	2,764,147	23,416,258
Special Assessments Receivable	0	0	0	0	3,172,315	3,172,315
Loans Receivable	0	0	0	0	104,726	104,726
<i>Total Assets</i>	<u>\$26,581,226</u>	<u>\$28,666,131</u>	<u>\$4,747,672</u>	<u>\$2,110,794</u>	<u>\$27,567,796</u>	<u>\$89,673,619</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$506,403	\$153,352	\$431,557	\$691,264	\$471,039	\$2,253,615
Contracts Payable	0	0	572,611	0	141,493	714,104
Accrued Wages and Benefits	804,234	347,657	12,143	131,640	271,604	1,567,278
Matured Interest Payable	0	0	0	0	676	676
Interfund Payable	13,539	15,829	37,149	164,255	454,866	685,638
Intergovernmental Payable	474,751	179,056	5,578	107,091	855,498	1,621,974
Deferred Revenue	11,954,853	11,495,102	0	0	8,678,689	32,128,644
<i>Total Liabilities</i>	<u>13,753,780</u>	<u>12,190,996</u>	<u>1,059,038</u>	<u>1,094,250</u>	<u>10,873,865</u>	<u>38,971,929</u>
Fund Balances						
Reserved for Encumbrances	526,867	675,800	65,589	0	1,040,138	2,308,394
Reserved for Unclaimed Monies	127,881	0	0	0	0	127,881
Reserved for Loans Receivable	0	0	0	0	99,869	99,869
Unreserved, Undesignated						
Reported in:						
General Fund	12,172,698	0	0	0	0	12,172,698
Special Revenue Funds	0	15,799,335	3,623,045	1,016,544	14,145,387	34,584,311
Debt Service Funds	0	0	0	0	515,801	515,801
Capital Projects Funds	0	0	0	0	892,736	892,736
<i>Total Fund Balances</i>	<u>12,827,446</u>	<u>16,475,135</u>	<u>3,688,634</u>	<u>1,016,544</u>	<u>16,693,931</u>	<u>50,701,690</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$26,581,226</u>	<u>\$28,666,131</u>	<u>\$4,747,672</u>	<u>\$2,110,794</u>	<u>\$27,567,796</u>	<u>\$89,673,619</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2007*

Total Governmental Funds Balances	\$50,701,690
 <i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	59,425,505
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Delinquent Property Taxes	698,605
Intergovernmental Revenues	5,499,687
Charges for Services	106,735
Special Assessments	3,172,315
Total	9,477,342
Bond issuance costs reported as an expenditure in funds are allocated as an expense over the life of the bonds on the statement of net assets.	6,500
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	(945,245)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(84,910)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(6,947,768)
Special Assessment Bonds	(1,595,940)
OPWC Loans	(183,543)
OWDA Loans	(1,663,521)
Compensated Absences	(5,081,321)
Total	(15,472,093)
<i>Net Assets of Governmental Activities</i>	<u><u>\$103,108,789</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2007

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$10,771,933	\$11,175,721	\$0	\$0	\$3,267,833	\$25,215,487
Sales Taxes	9,952,476	0	0	0	0	9,952,476
Property Transfer Taxes	823,231	0	0	0	0	823,231
Charges for Services	8,231,639	952,608	0	0	6,222,576	15,406,823
Licenses and Permits	5,965	0	0	0	0	5,965
Fines and Forfeitures	731,458	0	0	0	90,444	821,902
Intergovernmental	4,453,922	5,072,239	6,967,926	12,955,129	17,851,894	47,301,110
Special Assessments	0	0	0	0	877,193	877,193
Interest	5,137,159	4,655	0	0	254,030	5,395,844
Rentals	273,131	0	104,651	0	0	377,782
Donations	0	5,998	0	4,171	182,528	192,697
Other	2,542,805	40,566	157,060	800,455	2,310,055	5,850,941
<i>Total Revenues</i>	<u>42,923,719</u>	<u>17,251,787</u>	<u>7,229,637</u>	<u>13,759,755</u>	<u>31,056,553</u>	<u>112,221,451</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	12,442,192	0	0	0	2,668,373	15,110,565
Judicial	6,909,827	0	0	0	2,910,734	9,820,561
Public Safety	17,083,704	0	0	0	4,170,137	21,253,841
Public Works	315,226	0	0	0	7,882,690	8,197,916
Health	449,815	16,899,278	7,541,258	0	322,171	25,212,522
Human Services	3,649,538	0	0	13,513,615	6,854,645	24,017,798
Economic Development and Assistance	95,000	0	0	0	540,354	635,354
Capital Outlay	0	0	0	0	1,729,362	1,729,362
Intergovernmental	844,663	0	0	0	0	844,663
Debt Service:						
Principal Retirement	0	0	0	0	2,209,568	2,209,568
Interest and Fiscal Charges	0	0	0	0	592,584	592,584
<i>Total Expenditures</i>	<u>41,789,965</u>	<u>16,899,278</u>	<u>7,541,258</u>	<u>13,513,615</u>	<u>29,880,618</u>	<u>109,624,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,133,754</u>	<u>352,509</u>	<u>(311,621)</u>	<u>246,140</u>	<u>1,175,935</u>	<u>2,596,717</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	21,733	0	0	0	0	21,733
Transfers In	132	0	131,324	1,326,531	1,285,953	2,743,940
Transfers Out	<u>(2,263,783)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(480,157)</u>	<u>(2,743,940)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,241,918)</u>	<u>0</u>	<u>131,324</u>	<u>1,326,531</u>	<u>805,796</u>	<u>21,733</u>
<i>Net Change in Fund Balances</i>	<u>(1,108,164)</u>	<u>352,509</u>	<u>(180,297)</u>	<u>1,572,671</u>	<u>1,981,731</u>	<u>2,618,450</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>13,935,610</u>	<u>16,122,626</u>	<u>3,868,931</u>	<u>(556,127)</u>	<u>14,712,200</u>	<u>48,083,240</u>
<i>Fund Balances End of Year</i>	<u>\$12,827,446</u>	<u>\$16,475,135</u>	<u>\$3,688,634</u>	<u>\$1,016,544</u>	<u>\$16,693,931</u>	<u>\$50,701,690</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2007*

Net Change in Fund Balances - Total Governmental Funds \$2,618,450

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

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

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

Capital Assets Additions	3,741,029	
Current Year Depreciation	(3,876,316)	
Total		(135,287)

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (99,086)

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

Delinquent Property Taxes	22,063	
Intergovernmental Revenues	(2,525,276)	
Charges for Services	106,735	
Special Assessments	(392,951)	
Total		(2,789,429)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets 2,209,568

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

Accrued Interest	10,191	
Bond Discount	(3,131)	
Deferred Charges	(6,500)	
Total		560

Compensated Absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. (519,237)

The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. 8,325

Change in Net Assets of Governmental Activities \$1,293,864

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$9,880,773	\$9,911,890	\$10,768,080	\$856,190
Sales Taxes	9,098,244	9,126,897	9,915,279	788,382
Property Transfer Taxes	755,395	757,774	823,231	65,457
Charges for Services	7,649,036	7,667,303	8,169,916	502,613
Licenses and Permits	10,142	10,174	11,053	879
Fines and Forfeitures	657,568	659,638	716,618	56,980
Intergovernmental	4,286,514	4,304,046	4,786,437	482,391
Interest	4,363,782	4,377,523	4,755,654	378,131
Rentals	250,625	251,414	273,131	21,717
Other	2,333,273	2,340,623	2,542,805	202,182
<i>Total Revenues</i>	<u>39,285,352</u>	<u>39,407,282</u>	<u>42,762,204</u>	<u>3,354,922</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,259,578	11,389,235	10,527,563	861,672
Judicial	6,195,222	6,271,422	5,900,424	370,998
Public Safety	14,280,870	14,457,128	14,113,124	344,004
Public Works	363,141	367,750	367,750	0
Health	472,386	478,382	455,918	22,464
Human Services	3,595,407	3,639,925	3,181,872	458,053
Economic Development and Assistance	93,809	95,000	95,000	0
Employee Fringe Benefits	7,385,073	7,478,802	7,338,128	140,674
Intergovernmental	838,333	848,973	844,663	4,310
<i>Total Expenditures</i>	<u>44,483,819</u>	<u>45,026,617</u>	<u>42,824,442</u>	<u>2,202,175</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(5,198,467)</u>	<u>(5,619,335)</u>	<u>(62,238)</u>	<u>5,557,097</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	21,733	21,733
Transfers In	132	132	132	0
Transfers Out	(2,263,783)	(2,263,783)	(2,263,783)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,263,651)</u>	<u>(2,263,651)</u>	<u>(2,241,918)</u>	<u>21,733</u>
<i>Net Change in Fund Balance</i>	(7,462,118)	(7,882,986)	(2,304,156)	5,578,830
<i>Fund Balance Beginning of Year</i>	9,240,402	9,240,402	9,240,402	0
Prior Year Encumbrances Appropriated	1,506,496	1,506,496	1,506,496	0
<i>Fund Balance End of Year</i>	<u>\$3,284,780</u>	<u>\$2,863,912</u>	<u>\$8,442,742</u>	<u>\$5,578,830</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$11,695,874	\$11,695,874	\$11,175,721	(\$520,153)
Charges for Services	1,535,733	1,535,733	1,467,434	(68,299)
Intergovernmental	4,837,453	4,837,453	4,622,316	(215,137)
Interest	4,872	4,872	4,655	(217)
Donations	6,277	6,277	5,998	(279)
Other	42,454	42,454	40,566	(1,888)
<i>Total Revenues</i>	<u>18,122,663</u>	<u>18,122,663</u>	<u>17,316,690</u>	<u>(805,973)</u>
Expenditures				
Current:				
Health	15,293,054	15,293,054	13,894,234	1,398,820
Employee Fringe Benefits	3,754,213	3,754,213	3,290,780	463,433
<i>Total Expenditures</i>	<u>19,047,267</u>	<u>19,047,267</u>	<u>17,185,014</u>	<u>1,862,253</u>
<i>Net Change in Fund Balance</i>	(924,604)	(924,604)	131,676	1,056,280
<i>Fund Balance Beginning of Year</i>	12,389,526	12,389,526	12,389,526	0
Prior Year Encumbrances Appropriated	411,516	411,516	411,516	0
<i>Fund Balance End of Year</i>	<u>\$11,876,438</u>	<u>\$11,876,438</u>	<u>\$12,932,718</u>	<u>\$1,056,280</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$7,354,140	\$7,424,456	\$6,972,018	(\$452,438)
Rentals	110,387	111,442	104,651	(6,791)
Other	158,470	158,730	157,060	(1,670)
<i>Total Revenues</i>	<u>7,622,997</u>	<u>7,694,628</u>	<u>7,233,729</u>	<u>(460,899)</u>
Expenditures				
Current:				
Health	8,546,563	8,538,499	7,909,376	629,123
Employee Fringe Benefits	123,441	131,505	105,095	26,410
<i>Total Expenditures</i>	<u>8,670,004</u>	<u>8,670,004</u>	<u>8,014,471</u>	<u>655,533</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,047,007)	(975,376)	(780,742)	194,634
Other Financing Sources				
Transfers In	131,324	131,324	131,324	0
<i>Net Change in Fund Balance</i>	(915,683)	(844,052)	(649,418)	194,634
<i>Fund Balance Beginning of Year</i>	2,998,983	2,998,983	2,998,983	0
Prior Year Encumbrances Appropriated	915,683	915,683	915,683	0
<i>Fund Balance End of Year</i>	<u>\$2,998,983</u>	<u>\$3,070,614</u>	<u>\$3,265,248</u>	<u>\$194,634</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$11,702,374	\$11,730,242	\$12,286,385	\$556,143
Donations	3,950	3,961	4,171	210
Other	608,605	610,229	642,649	32,420
<i>Total Revenues</i>	12,314,929	12,344,432	12,933,205	588,773
Expenditures				
Current:				
Human Services	13,059,671	13,059,605	12,686,821	372,784
Employee Fringe Benefits	1,282,174	1,282,240	1,260,898	21,342
<i>Total Expenditures</i>	14,341,845	14,341,845	13,947,719	394,126
<i>Excess of Revenues Under Expenditures</i>	(2,026,916)	(1,997,413)	(1,014,514)	982,899
Other Financing Sources				
Transfers In	1,326,531	1,326,531	1,326,531	0
<i>Net Change in Fund Balance</i>	(700,385)	(670,882)	312,017	982,899
<i>Fund Balance Beginning of Year</i>	481,244	481,244	481,244	0
<i>Prior Year Encumbrances Appropriated</i>	268,647	268,647	268,647	0
<i>Fund Balance End of Year</i>	\$49,506	\$79,009	\$1,061,908	\$982,899

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2007

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$14,355,122	\$4,079,924	\$1,624,942	\$20,059,988	\$2,029,199
Cash and Cash Equivalents:					
With Fiscal Agents	0	404	0	404	0
With Escrow Agents	30,824	27,074	0	57,898	0
Materials and Supplies Inventory	742,227	252,345	0	994,572	0
Accounts Receivable	1,911,395	838,404	559,754	3,309,553	0
Interfund Receivable	0	19,923	0	19,923	0
<i>Total Current Assets</i>	<u>17,039,568</u>	<u>5,218,074</u>	<u>2,184,696</u>	<u>24,442,338</u>	<u>2,029,199</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	1,989,896	5,423,593	540,000	7,953,489	0
Depreciable Capital Assets, Net	153,038,630	100,353,214	9,264,397	262,656,241	0
<i>Total Noncurrent Assets</i>	<u>155,028,526</u>	<u>105,776,807</u>	<u>9,804,397</u>	<u>270,609,730</u>	<u>0</u>
<i>Total Assets</i>	<u>172,068,094</u>	<u>110,994,881</u>	<u>11,989,093</u>	<u>295,052,068</u>	<u>2,029,199</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	289,046	92,209	236,474	617,729	4,245
Contracts Payable	188,643	125,541	275,073	589,257	0
Accrued Wages and Benefits	217,581	38,760	6,201	262,542	0
Retainage Payable	30,824	27,074	0	57,898	0
Interfund Payable	0	562	0	562	0
Matured Interest Payable	0	404	0	404	0
Accrued Interest Payable	869,999	884,091	139,266	1,893,356	0
Intergovernmental Payable	148,842	92,916	2,871	244,629	70
Compensated Absences Payable	132,996	36,192	0	169,188	0
OWDA Loans Payable	3,121,968	1,801,723	622,877	5,546,568	0
OPWC Loans Payable	0	16,794	0	16,794	0
General Obligation Bonds Payable	0	59,712	0	59,712	0
Claims Payable	0	0	0	0	2,970,129
<i>Total Current Liabilities</i>	<u>4,999,899</u>	<u>3,175,978</u>	<u>1,282,762</u>	<u>9,458,639</u>	<u>2,974,444</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable (net of current portion)	500,884	106,102	18,218	625,204	0
OWDA Loans Payable (net of current portion)	45,109,462	49,122,539	4,263,633	98,495,634	0
OPWC Loans Payable (net of current portion)	0	209,929	0	209,929	0
General Obligation Bonds Payable (net of current portion)	0	239,341	0	239,341	0
<i>Total Long-Term Liabilities</i>	<u>45,610,346</u>	<u>49,677,911</u>	<u>4,281,851</u>	<u>99,570,108</u>	<u>0</u>
<i>Total Liabilities</i>	<u>50,610,245</u>	<u>52,853,889</u>	<u>5,564,613</u>	<u>109,028,747</u>	<u>2,974,444</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt Unrestricted (Deficit)	106,797,096	54,326,769	4,917,887	166,041,752	0
	14,660,753	3,814,223	1,506,593	19,981,569	(945,245)
<i>Total Net Assets (Deficit)</i>	<u>\$121,457,849</u>	<u>\$58,140,992</u>	<u>\$6,424,480</u>	<u>\$186,023,321</u>	<u>(\$945,245)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2007*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Operating Revenues					
Charges for Services	\$11,901,137	\$6,973,550	\$7,121,668	\$25,996,355	\$9,210,340
Special Assessments	12,491	0	0	12,491	0
Other	301,783	218,190	30,995	550,968	4,133
<i>Total Operating Revenues</i>	<u>12,215,411</u>	<u>7,191,740</u>	<u>7,152,663</u>	<u>26,559,814</u>	<u>9,214,473</u>
Operating Expenses					
Personal Services	6,345,183	1,390,117	64,242	7,799,542	24,274
Materials and Supplies	1,078,892	326,076	29,303	1,434,271	0
Contractual Services	4,961,671	2,411,253	6,437,809	13,810,733	719,754
Other Operating Expenses	302,439	452,141	119,043	873,623	70,733
Claims	0	0	0	0	8,486,518
Depreciation	4,537,119	2,395,191	569,428	7,501,738	0
<i>Total Operating Expenses</i>	<u>17,225,304</u>	<u>6,974,778</u>	<u>7,219,825</u>	<u>31,419,907</u>	<u>9,301,279</u>
<i>Operating Income (Loss)</i>	<u>(5,009,893)</u>	<u>216,962</u>	<u>(67,162)</u>	<u>(4,860,093)</u>	<u>(86,806)</u>
Non Operating Revenues (Expenses)					
Interest	1,205,857	147,090	171,999	1,524,946	95,131
Interest and Fiscal Charges	(908,436)	(1,075,762)	(139,266)	(2,123,464)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>297,421</u>	<u>(928,672)</u>	<u>32,733</u>	<u>(598,518)</u>	<u>95,131</u>
<i>Income (Loss) Before Contributions</i>	<u>(4,712,472)</u>	<u>(711,710)</u>	<u>(34,429)</u>	<u>(5,458,611)</u>	<u>8,325</u>
Capital Contributions	5,489,513	4,529,012	0	10,018,525	0
<i>Change in Net Assets</i>	<u>777,041</u>	<u>3,817,302</u>	<u>(34,429)</u>	<u>4,559,914</u>	<u>8,325</u>
<i>Net Assets (Deficit) Beginning of Year</i>	<u>120,680,808</u>	<u>54,323,690</u>	<u>6,458,909</u>	<u>181,463,407</u>	<u>(953,570)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$121,457,849</u>	<u>\$58,140,992</u>	<u>\$6,424,480</u>	<u>\$186,023,321</u>	<u>(\$945,245)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007

	Business-Type Activities				Governmental Activities - Internal Service
	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	\$11,792,873	\$6,785,222	\$7,110,420	\$25,688,515	\$0
Cash Received from Interfund Services Provided	0	0	0	0	9,210,410
Other Cash Receipts	300,600	212,730	30,995	544,325	4,133
Cash Payments to Suppliers for Goods and Services	(5,999,955)	(2,726,492)	(6,461,612)	(15,188,059)	(715,509)
Cash Paid to Employees	(6,504,258)	(1,423,616)	(224,443)	(8,152,317)	(24,274)
Cash Paid for Claims	0	0	0	0	(8,243,918)
Other Operating Cash Payments	(302,439)	(452,141)	(119,043)	(873,623)	(70,733)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(713,179)</u>	<u>2,395,703</u>	<u>336,317</u>	<u>2,018,841</u>	<u>160,109</u>
Cash Flows from Noncapital Financing Activities					
Receipts for Operating Grants	0	0	2,237	2,237	0
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(1,707,977)	(2,608,288)	(368,107)	(4,684,372)	0
Proceeds from OWDA	1,394,317	2,830,057	0	4,224,374	0
Principal Paid on General Obligation Bonds	0	(59,712)	0	(59,712)	0
Interest Paid on General Obligation Bonds	0	(22,631)	0	(22,631)	0
Principal Paid on OWDA Loans	(1,541,237)	(1,392,023)	(307,063)	(3,240,323)	0
Interest Paid on OWDA Loans	(900,343)	(1,069,440)	(148,017)	(2,117,800)	0
Principal Paid on OPWC Loans	0	(25,191)	0	(25,191)	0
Receipts from Tap-in Fees	3,859,986	1,206,739	0	5,066,725	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>1,104,746</u>	<u>(1,140,489)</u>	<u>(823,187)</u>	<u>(858,930)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	1,205,857	147,090	171,999	1,524,946	95,131
Increase (Decrease) in Cash and Cash Equivalents	1,597,424	1,402,304	(312,634)	2,687,094	255,240
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>12,788,522</u>	<u>2,705,098</u>	<u>1,937,576</u>	<u>17,431,196</u>	<u>1,773,959</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$14,385,946</u>	<u>\$4,107,402</u>	<u>\$1,624,942</u>	<u>\$20,118,290</u>	<u>\$2,029,199</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2007

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities					
Operating Income (Loss)	(\$5,009,893)	\$216,962	(\$67,162)	(\$4,860,093)	(\$86,806)
<i>Adjustments:</i>					
Depreciation	4,537,119	2,395,191	569,428	7,501,738	0
(Increase) Decrease in Assets:					
Accounts Receivable	(133,670)	(109,371)	(8,141)	(251,182)	0
Interfund Receivable	7,340	(19,923)	0	(12,583)	0
Materials and Supplies Inventory	(230,069)	(137,799)	0	(367,868)	0
Increase (Decrease) in Liabilities:					
Accounts Payable	33,833	(28,199)	(431,467)	(425,833)	4,245
Contracts Payable	(14,290)	6,611	275,073	267,394	0
Compensated Absences Payable	48,029	13,292	1,827	63,148	0
Accrued Wages	10,477	(8,031)	(151)	2,295	0
Intergovernmental Payable	39,595	67,308	(891)	106,012	70
Claims Payable	0	0	0	0	242,600
Interfund Payable	(1,650)	(338)	(2,199)	(4,187)	0
<i>Total Adjustments</i>	4,296,714	2,178,741	403,479	6,878,934	246,915
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$713,179)	\$2,395,703	\$336,317	\$2,018,841	\$160,109

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$1,629,527 and the Medina County Water District received donated capital assets from developers in the amount of \$3,322,273.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2007

Assets	
Equity in Pooled Cash and Cash Equivalents	\$19,088,501
Cash and Cash Equivalents in Segregated Accounts	2,442,752
Cash and Cash Equivalents with Fiscal Agents	175
Property Taxes Receivable	218,376,429
Accrued Interest Receivable	24,233
Special Assessments Receivable	10,138,631
Intergovernmental Receivable	<u>10,907,950</u>
<i>Total Assets</i>	<u><u>\$260,978,671</u></u>
Liabilities	
Intergovernmental Payable	\$12,413,051
Deposits Held and Due to Others	21,401
Payroll Withholdings	164,201
Undistributed Assets	<u>248,380,018</u>
<i>Total Liabilities</i>	<u><u>\$260,978,671</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 1 - Reporting Entity

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

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

B. Fund Accounting

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

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

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

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

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

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

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

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

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

Medina County Sewer District Fund This fund accounts for sanitary sewer services provided to County individual and commercial users in various parts of Medina County.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

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

C. Measurement Focus

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, property transfer fees, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales tax (See Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2007, but which were levied to finance year 2008 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

E. Budgetary Data

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

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

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

F. Cash and Investments

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

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

Cash held for the County by a financial institution for the payment of debt principal and interest as they come due is included on the financial statements as "cash and cash equivalents with fiscal agents". The County has segregated bank accounts for monies held separate from the County's central bank account. These amounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury. The County utilizes a financial institution to account for retainage accounts. The balance in these accounts is presented as "cash and cash equivalents with escrow agents".

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

During 2007, investments were limited to Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Commercial Paper and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2007.

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 2007 amounted to \$5,137,159 which includes \$4,382,238 assigned from other County funds.

Investments with original maturities of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2007, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of the purchase and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Capital Assets

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

M. Net Assets

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

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

The government wide statement of net assets reports \$42,849,016 of restricted net assets. None of which is restricted by enabling legislation.

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

N. Fund Balance Reserves

The County records reservations for those portions of fund balance 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 balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, loans receivable (revolving loan monies loaned to local businesses), and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies.

O. Operating Revenues and Expenses

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

P. Interfund Activity

Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Q. Bond Discount/Issuance Cost

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

R. Extraordinary and Special Items

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

S. Estimates

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

Note 3 - Changes in Accounting Principles

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The implementation of this statement did not result in any change to the County's financial statements. An OPEB liability at transition was determined in accordance with this Statement for the OPERS and STRS post-employment healthcare plans in the amount of \$39,954 and \$2,275 respectively, which is the same as the previously reported liabilities.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 4 - Compliance and Accountability

A. Legal Compliance

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

<i>Special Revenue Funds</i>	
Community Development Block Grant	\$16,187
Ohio Criminal Justice Service	49,186
Safe Communities	3,947
Title VI-D	35,573
Transportation Program	193,179
Workforce Development	62,445
 <i>Capital Projects Fund</i>	
County Capital Improvements	57,388

In order to avoid future cash deficits, the County will be closely monitoring the drawdown of grant funds or will formally advance cash from the funds eligible to provide resources for this purpose.

B. Fund Deficits

The following funds had a deficit fund balance or deficit net assets as of December 31, 2007:

<i>Special Revenue Funds</i>	
Community Development Block Grant	\$44,903
Community Safety Awareness	5,830
Ohio Criminal Justice Service	49,186
Safe Communities	3,947
Title VI-D	22,524
Transportation Program	209,517
Victim Assistance	7,943
Workforce Development	133,239
 <i>Capital Projects Fund</i>	
County Capital Improvements	69,375
 <i>Proprietary Fund</i>	
Self Insurance	945,245

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

The deficit in the internal service fund resulted from an adjustment for accrued liabilities. The County continues to examine ways to maintain the self-insurance fund and have set rate increases for the portion paid by the employees beginning in 2008.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 5 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments reported at fair value (GAAP) rather than cost (budget).
5. Unreported cash represents amounts received but not included on the budgetary statement, but reported on the operating statement prepared using GAAP.

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

	General	Achievement Center	ADAMH Board	Public Assistance
GAAP Basis	(\$1,108,164)	\$352,509	(\$180,297)	\$1,572,671
Net Adjustment for Revenue Accruals	(508,527)	64,903	4,092	(826,550)
Fair Value Investments - Beginning of Year	(23,543)	0	0	0
Fair Value Investments - End of Year	370,555	0	0	0
Net Adjustment for Expenditure Accruals	78,760	543,986	596,549	(257,942)
Encumbrances	(1,113,237)	(829,722)	(1,069,762)	(176,162)
Budget Basis	<u>(\$2,304,156)</u>	<u>\$131,676</u>	<u>(\$649,418)</u>	<u>\$312,017</u>

Note 6 - Deposits and Investments

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating service, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$31,783,753 of the County's bank balance of \$33,142,510 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

At December 31, 2007, the County's Achievement Center Special Revenue Fund had a cash balance of \$2,561,360 with NEON, a jointly governed organization (See Note 22). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2007, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Farm Credit Bank Notes	\$2,092,500	June 6, 2011
Federal Home Loan Bank Notes	10,051,206	170 Days - Average
Federal National Mortgage Association Notes	2,010,620	June 4, 2009
Federal Home Loan Mortgage Corporation Notes	6,041,580	2.9 Years - Average
Commercial Paper	12,754,615	142 Days - Average
STAROhio	18,170,864	41 Days - Average
Total	<u>\$51,121,385</u>	

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

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

Credit Risk The Federal Farm Credit Bank Notes, the Federal Home Loan Bank Notes, the Federal National Mortgage Association Notes and the Federal Home Loan Mortgage Corporation Notes carry a rating of AAA by Standard & Poor's. The Commercial Paper carries a rating of P-1 by Moody's. STAROhio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that would further limit its investment choices.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2007:

Investment	Percentage of Investments
Federal Farm Credit Bank	4.09%
Federal Home Loan Bank Notes	19.66%
Federal National Mortgage Association Notes	3.93%
Federal Home Loan Mortgage Corporation Notes	11.82%
Commercial Paper	24.95%
STAROhio	35.54%

Note 7 - Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2007 for real and public utility property taxes represents collections of 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) are for 2007 taxes.

2007 real property taxes are levied after October 1, 2007, on the assessed value as of January 1, 2007, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed as 35 percent of true value. 2007 public utility property taxes which became a lien December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008, and zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2007, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Real Property	\$4,134,424,010
Public Utility Personal Property	82,331,600
Tangible Personal Property	85,383,363
Total Valuation	\$4,302,138,973

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2007 and for which there is an enforceable legal claim. In the General Fund, Achievement Center, County Home Donations, Drug Enforcement and the General Obligation Bond Retirement Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2007 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue, while the remainder of the tax receivable is deferred.

Note 8 - Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. During 2007, the voters of the County passed an additional one-half percent tax to be used for capital improvements at all school districts within the County. Collection began in October 2007. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2007.

Note 9 – Receivables

Receivables at December 31, 2007, consisted of property taxes, sales taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$2,553,246 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$230,439.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
ADAMH Grants and Subsidies	\$409,116
Local Government	1,812,468
Public Assistance Grants and Subsidies	830,404
Homestead and Rollback	1,879,025
Workforce Development Grants and Subsidies	202,088
Ohio Criminal Juvenile Detention Grants and Subsidies	251,696
Charges for Services	147,094
Achievement Center Grants and Subsidies	449,923
Permissive Tax	649,968
Office for Older Adults Grants and Subsidies	84,673
Inmate Housing	29,894
Municipal Fine Distribution	77,822
Title VI-D Grants and Subsidies	22,471
CDBG Grants and Subsidies	28,710
Revolving Loan	40,111
Ohio Criminal Justice Services Grants and Subsidies	49,187
Safe Communities Grants and Subsidies	3,948
Drug Enforcement Grants and Subsidies	5,076
Civil Division	433,947
Motor Vehicle License Registration	1,294,942
Cents Per Gallon	283,977
Gasoline Tax	800,378
Children's Services Grants and Subsidies	106,735
Communit Safety Awareness Grants and Subsidies	5,948
Transportation Program Grants and Subsidies	24,099
Other	144,459
<i>Total Governmental Activities</i>	<u><u>\$10,068,159</u></u>

Loans expected to be collected in more than one year amount to \$99,869 in the revolving loan special revenue fund.

Receivables and payables on the County's financial statements are recorded to the extent that the amounts are determined significant and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility. Using this criteria, the County has elected not to record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 10 - Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2007 due to the installation of an automated system.

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance 12/31/06	Additions	Deletions	Balance 12/31/07
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,207,255	\$0	\$0	\$3,207,255
Construction in Progress	74,351	64,695	(74,351)	64,695
Total Capital Assets not being depreciated	3,281,606	64,695	(74,351)	3,271,950
Capital Assets being depreciated:				
Buildings	46,292,737	0	0	46,292,737
Improvements Other Than Buildings	1,945,728	74,351	0	2,020,079
Equipment	13,130,457	640,845	(840,094)	12,931,208
Infrastructure:				
Bridges	12,601,388	386,421	0	12,987,809
Roads	33,071,068	2,257,115	0	35,328,183
Culverts	2,043,249	391,953	0	2,435,202
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	109,399,997	3,750,685	(840,094)	112,310,588
Accumulated Depreciation:				
Buildings	(13,010,349)	(915,528)	0	(13,925,877)
Improvements Other Than Buildings	(679,069)	(39,605)	0	(718,674)
Equipment	(9,058,328)	(1,168,729)	741,008	(9,486,049)
Infrastructure:				
Bridges	(3,109,879)	(252,026)	0	(3,361,905)
Roads	(26,552,460)	(1,456,608)	0	(28,009,068)
Culverts	(340,488)	(40,137)	0	(380,625)
Signals	(271,152)	(3,683)	0	(274,835)
Total Accumulated Depreciation	(53,021,725)	(3,876,316) *	741,008	(56,157,033)
Capital Assets being depreciated, net	56,378,272	(125,631)	(99,086)	56,153,555
Governmental Activities Capital Assets, Net	\$59,659,878	(\$60,936)	(\$173,437)	\$59,425,505

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$577,350
Judicial	43,462
Public Safety	282,509
Public Works	2,178,828
Health	419,868
Human Services	<u>374,299</u>
Total	<u><u>\$3,876,316</u></u>

	Balance 12/31/06	Additions	Deletions	Balance 12/31/07
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	<u>6,385,005</u>	<u>4,951,800</u>	<u>(4,385,036)</u>	<u>6,951,769</u>
Total Capital Assets not being depreciated	<u>7,386,725</u>	<u>4,951,800</u>	<u>(4,385,036)</u>	<u>7,953,489</u>
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	107,902,986	368,107	0	108,271,093
Equipment	5,322,685	148,507	(15,418)	5,455,774
Infrastructure:				
Water Lines	95,179,204	5,925,006	0	101,104,210
Sewer Lines	<u>122,483,751</u>	<u>2,627,788</u>	<u>0</u>	<u>125,111,539</u>
Total Capital Assets being depreciated	<u>348,407,562</u>	<u>9,069,408</u>	<u>(15,418)</u>	<u>357,461,552</u>
Accumulated Depreciation:				
Buildings	(5,655,164)	(550,260)	0	(6,205,424)
Improvements Other Than Buildings	(56,905,970)	(5,205,561)	0	(62,111,531)
Equipment	(3,901,918)	(344,970)	15,418	(4,231,470)
Infrastructure:				
Water Lines	(6,481,927)	(582,564)	0	(7,064,491)
Sewer Lines	<u>(14,374,012)</u>	<u>(818,383)</u>	<u>0</u>	<u>(15,192,395)</u>
Total Accumulated Depreciation	<u>(87,318,991)</u>	<u>(7,501,738)</u>	<u>15,418</u>	<u>(94,805,311)</u>
Capital Assets being depreciated, net	<u>261,088,571</u>	<u>1,567,670</u>	<u>0</u>	<u>262,656,241</u>
Business-Type Activities Capital Assets, Net	<u><u>\$268,475,296</u></u>	<u><u>\$6,519,470</u></u>	<u><u>(\$4,385,036)</u></u>	<u><u>\$270,609,730</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 12 – Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5% of covered payroll, public safety members contributed 9.75%, and law enforcement members contributed 10.1%.

The County's contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 were \$4,459,785, \$4,703,238 and \$4,649,417 respectively; 97.06 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$151,635 made by the County and \$104,009 made by the plan members.

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

Plan Description – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio web site at www.strsoh.org.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

Funding Policy – For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2006, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2007, 2006, and 2005 were \$151,981 \$149,969 and \$157,452, respectively; 70.26 percent has been contributed for 2007 and 100 percent for years 2006 and 2005. There were no contributions to the DC and Combined plans for 2007 made by the County or the plan members.

Note 13 – Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part b premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007, and 6.00 percent from July 1 to December 31, 2007.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$2,836,638, \$2,232,043 and \$1,937,838 respectively; 97.06 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006 and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$11,691, \$11,536 and \$12,137 respectively; 70.26 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

Note 14 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2007, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by CORSA. Coverage provided by CORSA is as follows:

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

B. Workers' Compensation

For 2007, the County participated in the County Commissioners Association of Ohio (CCAO) for the Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool, (See Note 25). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating County is calculated as one experience and a common premium rate is applied to all participants in the Plan.

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

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

C. Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2007, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$229 to \$286 for single coverage, from \$458 to \$601 for single plus one coverage, and from \$765 to \$1,002 for family coverage. Employee contributions ranged from \$12 to \$32 for single coverage, from \$24 to \$67 for single plus one coverage, and from \$40 to \$111 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$150,000 and aggregate claims in excess of \$7,363,414.

The liability for unpaid claims costs of \$2,970,129 reported in the fund at December 31, 2007, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2006 and 2007 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2006	\$2,710,050	\$7,238,125	\$7,220,646	\$2,727,529
2007	2,727,529	8,486,518	8,243,918	2,970,129

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 15 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Vacation time may not exceed two years' accrual without the approval of management. Accumulated, unused sick leave, up to 960 hours, is paid at varying rates depending on length of service to employees who retire.

Note 16 - Contractual Commitments

As of December 31, 2007, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/2007
Tuckpointing at Treasurer's Office	\$4,500	\$0	\$4,500
Tuckpointing at Administration Building	18,400	0	18,400
Backflow preventative and boiler at Administration Building	4,500	0	4,500
Replace back entrance doors at County Home	6,385	0	6,385
Install Automation System for HVAC at County Home	28,100	8,730	19,370
BCU HVAC at County Home	3,215	853	2,362
Install windows at Domestic Relations	5,642	0	5,642
Replace doors on YMCA section at Old Achievement Center	3,536	0	3,536
Total	<u>\$74,278</u>	<u>\$9,583</u>	<u>\$64,695</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 17 - Long-Term Obligations

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

	Original Issue Date	Interest Rate		Original Issue Amount	Date of Maturity
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	1990	7.40	%	\$375,000	2010
S.D. Improvements, Pearl/Norwalk	1995	5.94		789,522	2013
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext. and S-1	1988	7.65		813,025	2013
East Smith	1989	7.73		206,446	2009
Forest Drive	1989	8.40		67,178	2009
Route 162 Water Tower/Avon Lake	1996	5.85		2,731,477	2021
Route 162 Waterline	1996	6.58		621,460	2016
River Styx	1996	6.64		156,174	2016
Station, River, Grafton Roads	1996	5.90		1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38		997,293	2017
Steiger and Crocker Roads	1997	7.38		1,091,106	2017
Lafayette Waterline Loop	1998	6.49		1,077,303	2018
Water System Expansion	1999	6.32		1,216,567	2018
Water Distribution System	2000	5.73		2,129,497	2020
Northwest Storage	2001	4.38		3,960,550	2021
Metzger Muntz and Sleepy Hollow	2001	5.56		942,260	2021
Lester Wolff (3234)	2002	6.41		1,167,264	2022
Granger Tanks	2004	3.90		1,104,529	2022
Remsen, Huffman, Hamlin Roads	2003	4.65		738,112	2023
Spieth	2003	4.87		6,709,453	2023
Spieth Pump Station	2003	4.65		2,791,274	2023
Water System Expansion	2005	4.64		2,470,430	2024
Water System Expansion	2004	4.65		4,167,015	2024
Waterline Extensions	2005	4.40		2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40		1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85		887,903	2025
Waterline Extensions	2005	4.51		1,833,045	2025
St. Rte. 57 & 162 Waterline Relocation	2005	3.98		362,405	2010
Water Meters and Meter Shop	2006	4.56		985,580	2026
Hinckley Township Storage and Water Tank	2005	4.00		3,430,218	2027
Granger and Medina Townships Waterline	2005	4.00		3,094,325	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75		3,152,293	2027
WTP Design	2005	4.90		483,173	2010
Chatham Township Waterlines	2005	3.79		3,707,616	2027
Plum Creek Waterline	2006	4.00		849,043	2028
Hinckley Waterline Phase 3	2006	3.82		4,637,476	2028
Westfield Center Water System Purchase	2007	3.62		834,993	2028
<i>Medina County Sewer District:</i>					
RRSD#390354	1972	6.25		873,171	2011
RRSD#390657	1977	5.25		2,720,924	2016

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):				
OWDA Loans				
<i>Medina County Sewer District (continued):</i>				
East Smith	1989	7.73 %	\$54,855	2009
Chippewa	1991	5.00	1,335,333	2010
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,844,522	2020
Plum Creek	2002	3.64	344,522	2022
Liverpool Treatment	2003	3.56	36,975,879	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2004	3.81	1,215,095	2025
Sewer Replacement	2006	4.16	364,250	2010
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Boston Road Sanitary Sewer	2003	3.20	208,264	2009
Sanitary Sewer Replacement	2005	4.00	373,531	2010
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,293,032	2016
Sanitary Sewer Replacement	2007	4.11	1,932,818	2029
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
OPWC Loan				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
Governmental Activities:				
General Obligation Bonds				
County Facilities Improvements	1996	Variable	2,500,000	2014
Highway Garage	1997	Variable	3,750,000	2014
Prosecutor's Renovations	1999	Variable	500,000	2009
Department of Human Services	1999	Variable	3,000,000	2024
Engineering Center	2000	Variable	1,350,000	2010
Health District	2000	Variable	2,300,000	2009
Adult Jail Facility Refunding Bonds	2002	2.68	3,850,000	2009
Various Improvement Bonds	2002	2.68	1,125,000	2009
OPWC Loans				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Medina Line, Hamilton and Greenwich Roads	2005	0.00	165,195	2009
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
OWDA Loans				
County Home Sewer	1995	3.54	122,581	2014
Fair Board Water	2002	4.65	192,144	2011

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
Special Assessment Bonds with Governmental Commitment				
County Improvements	1988	7.25 %	\$825,000	2008
Sewer Improvements, Series 1990	1990	7.40	100,000	2010
Sewer Improvements, Series 1992	1992	5.90	125,000	2012
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023
OWDA Loans Paid from Special Assessments				
Rustic Hills Portion	1988	7.73	664,777	2008
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014
Harrisville Water	1997	6.36	578,146	2009
Harrisville Sewer	1997	6.36	870,045	2009
East Smith Sewer	1989	7.73	86,303	2009
Forest Drive	1989	8.40	174,580	2009

A schedule of changes in bonds and other long-term obligations of the County during 2007 follows:

	Restated Balance December 31, 2006	Additions	Reductions	Balance December 31, 2007	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	\$78,945	\$0	\$19,737	\$59,208	\$19,737
S.D. Improvements, Pearl/Norwalk	279,820	0	39,975	239,845	39,975
<i>Total General Obligation Bonds</i>	<u>358,765</u>	<u>0</u>	<u>59,712</u>	<u>299,053</u>	<u>59,712</u>
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext and S-1	345,287	0	23,742	321,545	23,742
East Smith	7,723	0	2,359	5,364	4,900
Forest Drive	13,276	0	3,185	10,091	6,639
Route 162 Water Tower/Avon Lake	1,976,214	0	47,515	1,928,699	97,810
Route 162 Waterline	376,506	0	15,993	360,513	32,979
River Styx	94,822	0	4,018	90,804	8,303
Station, River, Grafton Roads	1,165,930	0	50,941	1,114,989	104,887
Ryan, Avon, Marks Roads	669,034	0	23,780	645,254	49,315
Stiegler and Crocker Roads	731,971	0	26,017	705,954	53,954
Lafayette Waterline Loop	751,554	0	24,459	727,095	50,542
Water System Expansion	2,198,333	0	41,410	2,156,923	85,725
Water Distribution System	1,633,405	0	44,008	1,589,397	90,538
Northwest Storage	3,161,370	0	82,999	3,078,371	171,492
Metzger Muntz and Sleepy Hollow	758,206	0	18,249	739,957	38,035
Lester Wolff (3234)	996,280	0	20,254	976,026	42,478
Granger Tanks	924,576	0	21,994	902,582	45,284
Remsen, Huffman, Hamlin Roads	625,607	0	13,998	611,609	28,981
Spieth	5,829,249	0	122,420	5,706,829	253,854
Spieth Pump Station	2,417,553	0	51,734	2,365,819	107,103
Water System Expansion	870,598	0	26,084	844,514	55,464

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Restated Balance December 31, 2006	Additions	Reductions	Balance December 31, 2007	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued)					
<i>Medina County Water District (continued):</i>					
Water System Expansion	\$3,532,855	\$0	\$69,337	\$3,463,518	\$143,547
Waterline Extensions	2,594,902	0	48,016	2,546,886	99,224
Foskett/Station/Beck Roads Waterline	1,147,020	0	21,225	1,125,795	43,860
State Route 18 Waterline Relocation	798,553	0	15,000	783,553	30,872
Waterline Extensions	1,650,748	0	29,035	1,621,713	60,048
State Route 57 & 162 Waterline Relocation	220,865	0	35,022	185,843	72,147
Water Meters and Meter Shop	954,806	0	31,475	923,331	0
Hinckley Township Storage and Water Tank	3,179,013	0	130,144	3,048,869	0
Granger and Medina Townships Waterline	3,094,325	0	227,875	2,866,450	0
Hinckley Township Waterline and Ledge Road Pump	2,661,426	25,666	16,907	2,670,185	0
WTP Desgin	346,257	16,831	1,279	361,809	0
Chatham Township Waterlines	3,663,237	0	101,549	3,561,688	0
Plum Creek Waterline	89,013	554,737	0	643,750	0
Hinckley Waterline Phase 3	5,714	1,423,677	0	1,429,391	0
Westfield Center Water System Purchase	0	809,146	0	809,146	0
	<u>49,486,228</u>	<u>2,830,057</u>	<u>1,392,023</u>	<u>50,924,262</u>	<u>1,801,723</u>
<i>Medina County Water District OWDA Loans</i>					
	<u>49,486,228</u>	<u>2,830,057</u>	<u>1,392,023</u>	<u>50,924,262</u>	<u>1,801,723</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	229,122	0	22,085	207,037	46,930
RRSD #390657	646,221	0	34,012	612,209	68,024
East Smith	13,048	0	2,640	10,408	5,484
Chippewa	337,771	0	44,750	293,021	92,884
Hamilton Road	467,154	0	33,672	433,482	69,992
Chippewa	1,062,689	0	77,031	985,658	159,888
Brunswick Gardens	225,018	0	15,516	209,502	32,202
Hinckley Wastewater Treatment	5,104,573	0	226,870	4,877,703	466,339
Hamilton	418,026	0	18,165	399,861	37,470
Marks Sewer	814,504	0	35,077	779,427	72,460
Brunswick Rehab	599,357	0	26,044	573,313	53,725
Medina City Rehab	1,289,561	0	39,040	1,250,521	79,857
Plum Creek	1,499,744	0	38,022	1,461,722	78,133
Liverpool Treatment	31,509,067	0	739,214	30,769,853	1,518,138
Route 252 Sewer	496,623	0	15,948	480,675	24,025
Reservoir Sewer Replacement	1,131,744	0	23,308	1,108,436	45,562
Sewer Replacement	250,659	0	33,635	217,024	69,384
Valley City Sanitary Pump Station Replacement	1,384,743	0	23,528	1,361,215	48,031
Boston Road Sanitary Sewer	94,718	0	28,732	65,986	43,640
Sanitary Sewer Replacement	276,778	0	38,112	238,666	76,426
Pumper Station Improvements	373,199	0	25,836	347,363	33,374
Brunswick Sanitary Sewer Replacement	154,031	1,045,734	0	1,199,765	0
Sanitary Sewer Replacement	0	348,583	0	348,583	0
	<u>48,378,350</u>	<u>1,394,317</u>	<u>1,541,237</u>	<u>48,231,430</u>	<u>3,121,968</u>
<i>Medina County Sewer District OWDA Loans</i>					
	<u>48,378,350</u>	<u>1,394,317</u>	<u>1,541,237</u>	<u>48,231,430</u>	<u>3,121,968</u>
<i>Solid Waste</i>					
Central Processing Facility	5,193,573	0	307,063	4,886,510	622,877
	<u>5,193,573</u>	<u>0</u>	<u>307,063</u>	<u>4,886,510</u>	<u>622,877</u>
Total OWDA Loans	<u>\$103,058,151</u>	<u>\$4,224,374</u>	<u>\$3,240,323</u>	<u>\$104,042,202</u>	<u>\$5,546,568</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Balance December 31, 2006	Additions	Reductions	Balance December 31, 2007	Amount Due In One Year
Business-Type Activities (continued):					
OPWC Loan					
Water Loop	\$251,914	\$0	\$25,191	\$226,723	\$16,794
Compensated Absences Payable	731,244	117,052	53,904	794,392	169,188
<i>Total Business-Type Activities</i>	<u>\$104,400,074</u>	<u>\$4,341,426</u>	<u>\$3,379,130</u>	<u>\$105,362,370</u>	<u>\$5,792,262</u>
Governmental Activities:					
General Obligation Bonds					
County Facilities Improvements	\$1,585,000	\$0	\$125,000	\$1,460,000	\$130,000
Highway Garage	455,000	0	455,000	0	0
Prosecutor's Renovations	170,000	0	55,000	115,000	55,000
Department of Human Services	2,465,000	0	90,000	2,375,000	95,000
Engineering Center	620,000	0	145,000	475,000	150,000
Health District	820,000	0	260,000	560,000	275,000
Adult Jail Facility Refunding Bonds	1,725,000	0	555,000	1,170,000	575,000
Unamortized Discount	(7,157)	0	(2,385)	(4,772)	0
Various Improvement Bonds	870,000	0	65,000	805,000	70,000
Unamortized Discount	(8,206)	0	(746)	(7,460)	0
<i>Total General Obligation Bonds</i>	<u>8,694,637</u>	<u>0</u>	<u>1,746,869</u>	<u>6,947,768</u>	<u>1,350,000</u>
OPWC Loans					
Guilford Road Bridge Replacement	45,879	0	2,294	43,585	4,588
Medina Line, Hamilton and Greenwich Roads	99,117	0	49,557	49,560	33,038
Ryan Road Bridge Replacement	102,450	0	12,052	90,398	12,052
<i>Total OPWC Loans</i>	<u>247,446</u>	<u>0</u>	<u>63,903</u>	<u>183,543</u>	<u>49,678</u>
OWDA Loans					
County Home Sewer	56,246	0	3,307	52,939	6,790
Fair Board Water	97,431	0	9,857	87,574	20,408
<i>Total OWDA Loans</i>	<u>153,677</u>	<u>0</u>	<u>13,164</u>	<u>140,513</u>	<u>27,198</u>
Special Assessment Bonds					
With Government Commitment					
County Improvements	40,000	0	20,000	20,000	20,000
Sewer Improvements, Series 1990	21,052	0	5,263	15,789	5,263
Sewer Improvements, Series 1992	30,000	0	5,000	25,000	5,000
State Route 18	735,000	0	105,000	630,000	105,000
Deferred Assessments	70,176	0	10,025	60,151	10,025
Water Improvements #5	520,000	0	25,000	495,000	30,000
Gateway Drive	365,000	0	15,000	350,000	15,000
<i>Total Special Assessment Bonds</i>	<u>\$1,781,228</u>	<u>\$0</u>	<u>\$185,288</u>	<u>\$1,595,940</u>	<u>\$190,288</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Restated Balance December 31, 2006	Additions	Reductions	Balance December 31, 2007	Amount Due in One Year
Governmental Activities (continued):					
OWDA Loans Paid from Special Assessments					
Rustic Hills Portion	\$61,603	\$0	\$30,796	\$30,807	\$30,807
State Route 18 Water	384,819	0	22,138	362,681	45,856
State Route 18 Sewer	901,719	0	54,220	847,499	112,706
Harrisville Water	128,288	0	31,084	97,204	64,145
Harrisville Sewer	193,060	0	46,778	146,282	96,531
East Smith Sewer	31,532	0	7,590	23,942	15,767
Forest Drive	19,200	0	4,607	14,593	9,602
<i>Total OWDA Loans</i>	<u>1,720,221</u>	<u>0</u>	<u>197,213</u>	<u>1,523,008</u>	<u>375,414</u>
Compensated Absences	<u>4,562,084</u>	<u>876,525</u>	<u>357,288</u>	<u>5,081,321</u>	<u>314,122</u>
<i>Total Governmental Activities</i>	<u>\$17,159,293</u>	<u>\$876,525</u>	<u>\$2,563,725</u>	<u>\$15,472,093</u>	<u>\$2,306,700</u>

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

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

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2028. Annual principal and interest payments on these loans are expected to require 90 percent of net revenues and 34 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$67,353,938. Principal and interest paid for the current year were \$2,486,654, total net revenues were \$2,759,243, and total revenues were \$7,338,830.

The County has pledged sewer revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the OWDA loans are expected to require 333 percent of net revenues and 18 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$49,967,375. Principal and interest paid for the current year were \$2,441,580, total net revenues were \$733,083, and total revenues were \$13,421,268.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2014. Annual principal and interest payments on the OWDA loans are expected to require 67 percent of net revenues and 6 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$4,886,510. Principal and interest paid for the current year were \$455,080, total net revenues were \$674,265, and total revenues were \$7,324,662.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

Business-Type Activities:

	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2008	\$59,712	\$18,773	\$5,546,568	\$3,715,336	\$16,794
2009	59,710	14,913	5,813,853	3,458,758	16,794
2010	59,710	11,055	6,003,521	3,191,782	16,794
2011	39,974	7,195	5,965,410	2,917,600	16,794
2012	39,974	4,797	6,177,493	2,639,064	16,794
2013-2017	39,973	2,398	28,349,926	9,159,234	83,971
2018-2022	0	0	24,030,507	3,568,102	58,782
2023-2027	0	0	4,216,026	208,075	0
Total	<u>\$299,053</u>	<u>\$59,131</u>	<u>\$86,103,304</u>	<u>\$28,857,951</u>	<u>\$226,723</u>

Governmental Activities:

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2008	\$1,350,000	\$321,056	\$190,288	\$75,556	\$402,612	\$95,103	\$49,678
2009	1,405,000	266,775	175,288	66,076	292,157	70,076	33,161
2010	490,000	208,831	175,288	57,799	207,188	52,744	16,641
2011	335,000	184,981	170,025	49,490	218,836	41,092	16,641
2012	350,000	168,819	175,025	43,518	206,634	29,052	16,641
2013-2017	1,820,000	564,661	425,026	140,667	336,094	21,731	50,781
2018-2022	820,000	227,740	285,000	42,473	0	0	0
2023-2027	390,000	30,090	0	0	0	0	0
Total	<u>\$6,960,000</u>	<u>\$1,972,953</u>	<u>\$1,595,940</u>	<u>\$475,579</u>	<u>\$1,663,521</u>	<u>\$309,798</u>	<u>\$183,543</u>

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements.

The balance of these loans is as follows:

Enterprise Funds	
Medina County Sewer District	\$1,735,945
Medina County Water District	<u>16,202,953</u>
Total	<u><u>\$17,938,898</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, 2007, are an overall debt margin of \$100,412,342 and a margin on unvoted debt of \$37,380,258.

Note 18 - Conduit Debt Obligations

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

As of December 31, 2007, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$71,200,000 was still outstanding.

Note 19 - Contingent Liabilities

A. Grants

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

B. Litigation

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Note 20 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2007, the County contributed \$74,473 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Note 21 - Interfund Activity and Balances

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, consisted of the following:

Transfer To	Transfer From		Total
	General Fund	Other Governmental Funds	
General Fund	\$0	\$132	\$132
ADAMH Board	131,324	0	131,324
Public Assistance	1,326,531	0	1,326,531
Other Governmental Funds	805,928	480,025	1,285,953
Total	\$2,263,783	\$480,157	\$2,743,940

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed. The auto and gas tax fund transferred \$480,025 to the bond retirement fund for debt payments.

B. Interfund Balances

Interfund balances at December 31, 2007, consisted of the following amounts and many represent advances to offset deficit cash. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

<u>Interfund Payable</u>	<u>Interfund Receivable</u>			Total
	General Fund	Other Governmental Funds	Medina County Water District	
<i>Governmental Activities</i>				
General Fund	\$0	\$1,572	\$11,967	\$13,539
Achievement Center	0	13,800	2,029	15,829
ADAMH Board	3,615	33,534	0	37,149
Public Assistance	141,399	22,624	232	164,255
Other Governmental Funds	433,393	15,778	5,695	454,866
<i>Total Governmental Activities</i>	578,407	87,308	19,923	685,638
<i>Business-Type Activities</i>				
Medina County Water District	562	0	0	562
Total	\$578,969	\$87,308	\$19,923	\$686,200

Note 22 - Jointly Governed Organizations

A. Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 37 members including the three County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2007, the County contributed \$49,683 to NOACA.

B. Medina County Family First Council

The mission of the Medina County Family First Council is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2007, the County contributed \$3,375 to the Council.

C. Lorain Medina Community Based Correctional Facility Judicial Corrections Board

The Lorain Medina Community Based Correctional Facility Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This Board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2007, the County did not contribute any funding to the Board.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

D. North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Mental Retardation and Developmental Disabilities of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. During 2007, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

Note 23 - Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2007 was \$468,173.

Note 24 - Related Organizations

A. Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2007.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

B. Medina County Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2007.

C. Medina Metropolitan Housing Authority

The Medina Metropolitan Housing Authority (“MMHA”) is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2007, the County did not make any financial contributions to the operation of the MMHA.

Note 25 - Insurance Purchasing Pool

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

Combining Statements and Individual Fund Schedules

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

State Criminal Alien Assist Program Fund - To account for grant money revenue and expenditures as prescribed under the State Criminal Alien Assist Program.

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15,351,515	\$667,232	\$1,026,061	\$17,044,808
Cash and Cash Equivalents:				
With Fiscal Agent	0	676	0	676
Materials and Supplies Inventory	192,900	0	0	192,900
Accrued Interest Receivable	38,319	0	0	38,319
Accounts Receivable	29,683	0	2,660	32,343
Intergovernmental Receivable	4,079,291	50,963	0	4,130,254
Interfund Receivable	87,308	0	0	87,308
Property Taxes Receivable	2,128,268	635,879	0	2,764,147
Special Assessments Receivable	53,367	3,118,948	0	3,172,315
Loans Receivable	104,726	0	0	104,726
<i>Total Assets</i>	<u>\$22,065,377</u>	<u>\$4,473,698</u>	<u>\$1,028,721</u>	<u>\$27,567,796</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$459,052	\$0	\$11,987	\$471,039
Contracts Payable	141,493	0	0	141,493
Accrued Wages and Benefits	271,604	0	0	271,604
Matured Interest Payable	0	676	0	676
Interfund Payable	397,478	0	57,388	454,866
Intergovernmental Payable	855,498	0	0	855,498
Deferred Revenue	4,872,899	3,805,790	0	8,678,689
<i>Total Liabilities</i>	<u>6,998,024</u>	<u>3,806,466</u>	<u>69,375</u>	<u>10,873,865</u>
Fund Balances				
Reserved for Encumbrances	822,097	151,431	66,610	1,040,138
Reserved for Loans Receivable	99,869	0	0	99,869
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	14,145,387	0	0	14,145,387
Debt Service Funds	0	515,801	0	515,801
Capital Projects Funds	0	0	892,736	892,736
<i>Total Fund Balances</i>	<u>15,067,353</u>	<u>667,232</u>	<u>959,346</u>	<u>16,693,931</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$22,065,377</u>	<u>\$4,473,698</u>	<u>\$1,028,721</u>	<u>\$27,567,796</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,154,524	\$1,113,309	\$0	\$3,267,833
Charges for Services	6,219,916	0	2,660	6,222,576
Fines and Forfeitures	90,444	0	0	90,444
Intergovernmental	16,308,120	73,992	1,469,782	17,851,894
Special Assessments	470,120	407,073	0	877,193
Interest	251,899	2,131	0	254,030
Donations	182,528	0	0	182,528
Other	1,614,484	510,726	184,845	2,310,055
<i>Total Revenues</i>	<u>27,292,035</u>	<u>2,107,231</u>	<u>1,657,287</u>	<u>31,056,553</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,668,121	252	0	2,668,373
Judicial	2,910,734	0	0	2,910,734
Public Safety	4,170,137	0	0	4,170,137
Public Works	7,882,690	0	0	7,882,690
Health	322,171	0	0	322,171
Human Services	6,854,645	0	0	6,854,645
Economic Development and Assistance	540,354	0	0	540,354
Capital Outlay	0	0	1,729,362	1,729,362
Debt Service:				
Principal Retirement	63,903	2,145,665	0	2,209,568
Interest and Fiscal Charges	0	592,584	0	592,584
<i>Total Expenditures</i>	<u>25,412,755</u>	<u>2,738,501</u>	<u>1,729,362</u>	<u>29,880,618</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,879,280</u>	<u>(631,270)</u>	<u>(72,075)</u>	<u>1,175,935</u>
Other Financing Sources (Uses)				
Transfers In	455,925	480,025	350,003	1,285,953
Transfers Out	(480,157)	0	0	(480,157)
<i>Total Other Financing Sources (Uses)</i>	<u>(24,232)</u>	<u>480,025</u>	<u>350,003</u>	<u>805,796</u>
<i>Net Change in Fund Balances</i>	1,855,048	(151,245)	277,928	1,981,731
<i>Fund Balances Beginning of Year</i>	<u>13,212,305</u>	<u>818,477</u>	<u>681,418</u>	<u>14,712,200</u>
<i>Fund Balances End of Year</i>	<u><u>\$15,067,353</u></u>	<u><u>\$667,232</u></u>	<u><u>\$959,346</u></u>	<u><u>\$16,693,931</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
Assets					
Equity in Pooled Cash and					
Cash Equivalents	\$3,687,656	\$1,024,410	\$198,795	\$215	\$16,318
Materials and Supplies Inventory	192,900	0	0	0	0
Accrued Interest Receivable	35,399	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	3,082,370	0	106,735	28,710	5,948
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,998,325</u>	<u>\$1,024,410</u>	<u>\$305,530</u>	<u>\$28,925</u>	<u>\$22,266</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$102,847	\$8,288	\$89,535	\$27,452	\$2,984
Contracts Payable	141,493	0	0	0	0
Accrued Wages and Benefits	111,997	47,824	0	676	0
Interfund Payable	21,183	0	0	16,667	0
Intergovernmental Payable	56,057	376,898	220	323	19,164
Deferred Revenue	2,019,510	0	106,735	28,710	5,948
<i>Total Liabilities</i>	<u>2,453,087</u>	<u>433,010</u>	<u>196,490</u>	<u>73,828</u>	<u>28,096</u>
Fund Balances					
Reserved for Encumbrances	361,230	37,196	0	117	8,412
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	4,184,008	554,204	109,040	(45,020)	(14,242)
<i>Total Fund Balances (Deficit)</i>	<u>4,545,238</u>	<u>591,400</u>	<u>109,040</u>	<u>(44,903)</u>	<u>(5,830)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,998,325</u>	<u>\$1,024,410</u>	<u>\$305,530</u>	<u>\$28,925</u>	<u>\$22,266</u>

Computer	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel	DRETAC
\$386,765	\$139,152	\$9,793	\$3,051,222	\$174,202	\$431,662
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	62,660	0	0	0	0
0	3,534	0	0	766	0
0	764,136	0	0	0	0
0	0	0	53,367	0	0
0	0	0	0	0	0
<u>\$386,765</u>	<u>\$969,482</u>	<u>\$9,793</u>	<u>\$3,104,589</u>	<u>\$174,968</u>	<u>\$431,662</u>
\$1,690	\$0	\$0	\$0	\$8,299	\$8,706
0	0	0	0	0	0
0	0	0	0	5,406	11,503
0	0	0	0	0	0
155	0	1,191	0	2,479	6,758
0	826,796	0	53,367	0	0
<u>1,845</u>	<u>826,796</u>	<u>1,191</u>	<u>53,367</u>	<u>16,184</u>	<u>26,967</u>
43,712	21,851	0	0	2,632	54,649
0	0	0	0	0	0
<u>341,208</u>	<u>120,835</u>	<u>8,602</u>	<u>3,051,222</u>	<u>156,152</u>	<u>350,046</u>
<u>384,920</u>	<u>142,686</u>	<u>8,602</u>	<u>3,051,222</u>	<u>158,784</u>	<u>404,695</u>
<u>\$386,765</u>	<u>\$969,482</u>	<u>\$9,793</u>	<u>\$3,104,589</u>	<u>\$174,968</u>	<u>\$431,662</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

	Drug Enforcement	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License	Office for Older Adults
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,147,445	\$19,938	\$15,809	\$19,424	\$34,165
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	114,595	0	251,696	0	84,673
Interfund Receivable	30,000	0	0	0	7,022
Property Taxes Receivable	1,364,132	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,656,172</u>	<u>\$19,938</u>	<u>\$267,505</u>	<u>\$19,424</u>	<u>\$125,860</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$13,761	\$0	\$0	\$0	\$9,322
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	16,642	0	0	0	14,171
Interfund Payable	0	0	0	0	15,298
Intergovernmental Payable	333,501	0	0	0	7,203
Deferred Revenue	1,478,727	0	4,444	0	29,229
<i>Total Liabilities</i>	<u>1,842,631</u>	<u>0</u>	<u>4,444</u>	<u>0</u>	<u>75,223</u>
Fund Balances					
Reserved for Encumbrances	0	1,353	4,869	24,455	5,641
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	813,541	18,585	258,192	(5,031)	44,996
<i>Total Fund Balances (Deficit)</i>	<u>813,541</u>	<u>19,938</u>	<u>263,061</u>	<u>19,424</u>	<u>50,637</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,656,172</u>	<u>\$19,938</u>	<u>\$267,505</u>	<u>\$19,424</u>	<u>\$125,860</u>

Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$0	\$45,522	\$3,035,433	\$127,235	\$552
0	0	0	0	0
0	0	0	2,920	0
0	0	0	0	0
49,187	0	0	40,111	3,948
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	104,726	0
<u>\$49,187</u>	<u>\$45,522</u>	<u>\$3,035,433</u>	<u>\$274,992</u>	<u>\$4,500</u>

\$0	\$0	\$10,286	\$6,520	\$0
0	0	0	0	0
0	0	16,881	0	0
49,186	0	0	0	3,947
0	0	11,000	0	552
49,187	0	0	40,111	3,948
<u>98,373</u>	<u>0</u>	<u>38,167</u>	<u>46,631</u>	<u>8,447</u>
11,292	8,334	14,633	10,274	0
0	0	0	99,869	0
<u>(60,478)</u>	<u>37,188</u>	<u>2,982,633</u>	<u>118,218</u>	<u>(3,947)</u>
<u>(49,186)</u>	<u>45,522</u>	<u>2,997,266</u>	<u>228,361</u>	<u>(3,947)</u>
<u>\$49,187</u>	<u>\$45,522</u>	<u>\$3,035,433</u>	<u>\$274,992</u>	<u>\$4,500</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

	State Criminal Alien Assist Program	Shelter Care and Youth Services	Sheriff Donations	Title VI-D	Transportation Program
Assets					
Equity in Pooled Cash and Cash Equivalents	\$9,926	\$1,312,558	\$42,588	\$3,188	\$10,410
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	29,683
Intergovernmental Receivable	0	0	0	22,471	24,099
Interfund Receivable	0	0	0	0	45,986
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$9,926</u>	<u>\$1,312,558</u>	<u>\$42,588</u>	<u>\$25,659</u>	<u>\$110,178</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$23,796	\$16,913	\$1,198	\$54,843
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	7,971	0	7,043	31,490
Interfund Payable	0	0	0	35,573	193,179
Intergovernmental Payable	0	3,681	0	4,369	16,084
Deferred Revenue	0	0	0	0	24,099
<i>Total Liabilities</i>	<u>0</u>	<u>35,448</u>	<u>16,913</u>	<u>48,183</u>	<u>319,695</u>
Fund Balances					
Reserved for Encumbrances	0	109,537	2,888	20,240	41,693
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	9,926	1,167,573	22,787	(42,764)	(251,210)
<i>Total Fund Balances (Deficit)</i>	<u>9,926</u>	<u>1,277,110</u>	<u>25,675</u>	<u>(22,524)</u>	<u>(209,517)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$9,926</u>	<u>\$1,312,558</u>	<u>\$42,588</u>	<u>\$25,659</u>	<u>\$110,178</u>

<u>Transportation Improvement</u>	<u>Victim Assistance</u>	<u>Webcheck Program</u>	<u>Workforce Development</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$376,304	\$8,634	\$21,090	\$1,104	\$15,351,515
0	0	0	0	192,900
0	0	0	0	38,319
0	0	0	0	29,683
0	0	0	202,088	4,079,291
0	0	0	0	87,308
0	0	0	0	2,128,268
0	0	0	0	53,367
0	0	0	0	104,726
<u>\$376,304</u>	<u>\$8,634</u>	<u>\$21,090</u>	<u>\$203,192</u>	<u>\$22,065,377</u>
\$0	\$1,818	\$0	\$70,794	\$459,052
0	0	0	0	141,493
0	0	0	0	271,604
0	0	0	62,445	397,478
0	14,759	0	1,104	855,498
0	0	0	202,088	4,872,899
<u>0</u>	<u>16,577</u>	<u>0</u>	<u>336,431</u>	<u>6,998,024</u>
10,714	1,080	4,644	20,651	822,097
0	0	0	0	99,869
<u>365,590</u>	<u>(9,023)</u>	<u>16,446</u>	<u>(153,890)</u>	<u>14,145,387</u>
<u>376,304</u>	<u>(7,943)</u>	<u>21,090</u>	<u>(133,239)</u>	<u>15,067,353</u>
<u>\$376,304</u>	<u>\$8,634</u>	<u>\$21,090</u>	<u>\$203,192</u>	<u>\$22,065,377</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Safety Awareness
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	284,176	562,053	1,391,910	0	0
Fines and Forfeitures	70,112	0	0	0	0
Intergovernmental	7,760,206	2,195,307	0	542,930	280,419
Special Assessments	0	0	0	0	0
Interest	235,660	0	0	0	0
Donations	0	0	0	0	0
Other	206,212	1,921	20,481	10,682	0
<i>Total Revenues</i>	<u>8,556,366</u>	<u>2,759,281</u>	<u>1,412,391</u>	<u>553,612</u>	<u>280,419</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	2,745,219	0	0	0
Public Safety	0	0	0	0	286,948
Public Works	7,834,482	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	1,366,591	0	0
Economic Development and Assistance	0	0	0	487,951	0
Debt Service:					
Principal Retirement	63,903	0	0	0	0
<i>Total Expenditures</i>	<u>7,898,385</u>	<u>2,745,219</u>	<u>1,366,591</u>	<u>487,951</u>	<u>286,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>657,981</u>	<u>14,062</u>	<u>45,800</u>	<u>65,661</u>	<u>(6,529)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	15,000	0	0
Transfers Out	(480,025)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(480,025)</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	177,956	14,062	60,800	65,661	(6,529)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>4,367,282</u>	<u>577,338</u>	<u>48,240</u>	<u>(110,564)</u>	<u>699</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,545,238</u></u>	<u><u>\$591,400</u></u>	<u><u>\$109,040</u></u>	<u><u>(\$44,903)</u></u>	<u><u>(\$5,830)</u></u>

Computer	County Home	Courthouse Security	Crippled Children	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
\$0	\$740,676	\$0	\$0	\$0	\$0	\$0	\$1,413,848
229,256	3,534	14,627	0	0	313,677	0	0
0	0	0	0	0	20,297	0	35
0	75,405	0	0	0	0	0	1,359,455
0	0	0	0	470,120	0	0	0
0	0	0	0	0	0	0	8,491
0	21,240	0	0	0	29,990	0	0
10,780	1,544	0	0	0	13,073	373,021	17,497
<u>240,036</u>	<u>842,399</u>	<u>14,627</u>	<u>0</u>	<u>470,120</u>	<u>377,037</u>	<u>373,021</u>	<u>2,799,326</u>
17,265	0	0	0	0	0	392,035	0
156,811	0	0	0	0	0	0	0
0	817,161	128,213	0	0	0	0	2,619,697
0	0	0	0	48,208	0	0	0
0	0	0	0	0	322,171	0	0
0	0	0	166,078	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>174,076</u>	<u>817,161</u>	<u>128,213</u>	<u>166,078</u>	<u>48,208</u>	<u>322,171</u>	<u>392,035</u>	<u>2,619,697</u>
<u>65,960</u>	<u>25,238</u>	<u>(113,586)</u>	<u>(166,078)</u>	<u>421,912</u>	<u>54,866</u>	<u>(19,014)</u>	<u>179,629</u>
0	0	112,167	166,078	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>112,167</u>	<u>166,078</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
65,960	25,238	(1,419)	0	421,912	54,866	(19,014)	179,629
318,960	117,448	10,021	0	2,629,310	103,918	423,709	633,912
<u>\$384,920</u>	<u>\$142,686</u>	<u>\$8,602</u>	<u>\$0</u>	<u>\$3,051,222</u>	<u>\$158,784</u>	<u>\$404,695</u>	<u>\$813,541</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2007

	Help America Vote Act	Indigent Guardianship	Juvenile Detention Center Donations	Marriage License
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	18,793	0	37,869
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	267,252	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	0	0	700	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>18,793</u>	<u>267,952</u>	<u>37,869</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,343	0	0	0
Judicial	0	8,704	0	0
Public Safety	0	0	41,186	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	38,384
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>12,343</u>	<u>8,704</u>	<u>41,186</u>	<u>38,384</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,343)</u>	<u>10,089</u>	<u>226,766</u>	<u>(515)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(12,343)</u>	<u>10,089</u>	<u>226,766</u>	<u>(515)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>12,343</u>	<u>9,849</u>	<u>36,295</u>	<u>19,939</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$19,938</u>	<u>\$263,061</u>	<u>\$19,424</u>

Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Project Impact	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	2,052,629	0
0	0	0	0	0	0
302,609	73,252	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	7,748
11,835	0	0	0	0	0
292,309	0	45,103	0	9,232	18,776
<u>606,753</u>	<u>73,252</u>	<u>45,103</u>	<u>0</u>	<u>2,061,861</u>	<u>26,524</u>
0	0	0	0	1,170,229	0
0	0	0	0	0	0
0	113,943	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
727,550	0	0	0	0	0
0	0	45,871	0	0	6,532
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>727,550</u>	<u>113,943</u>	<u>45,871</u>	<u>0</u>	<u>1,170,229</u>	<u>6,532</u>
<u>(120,797)</u>	<u>(40,691)</u>	<u>(768)</u>	<u>0</u>	<u>891,632</u>	<u>19,992</u>
127,001	2,571	33,000	0	0	0
0	0	0	(132)	0	0
<u>127,001</u>	<u>2,571</u>	<u>33,000</u>	<u>(132)</u>	<u>0</u>	<u>0</u>
6,204	(38,120)	32,232	(132)	891,632	19,992
<u>44,433</u>	<u>(11,066)</u>	<u>13,290</u>	<u>132</u>	<u>2,105,634</u>	<u>208,369</u>
<u>\$50,637</u>	<u>(\$49,186)</u>	<u>\$45,522</u>	<u>\$0</u>	<u>\$2,997,266</u>	<u>\$228,361</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2007

	Safe Communities	State Criminal Alien Assist Program	Shelter Care and Youth Services	Sheriff Donations	Title VI-D
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	290,705	0	511,519
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	53,668	9,926	1,353,505	0	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Donations	0	0	0	118,763	0
Other	0	0	122,310	0	0
<i>Total Revenues</i>	<u>53,668</u>	<u>9,926</u>	<u>1,766,520</u>	<u>118,763</u>	<u>511,519</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	50,505	0	0	112,484	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	1,895,617	0	474,075
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>50,505</u>	<u>0</u>	<u>1,895,617</u>	<u>112,484</u>	<u>474,075</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,163</u>	<u>9,926</u>	<u>(129,097)</u>	<u>6,279</u>	<u>37,444</u>
Other Financing Sources (Uses)					
Transfers In	0	0	108	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>108</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,163	9,926	(128,989)	6,279	37,444
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(7,110)</u>	<u>0</u>	<u>1,406,099</u>	<u>19,396</u>	<u>(59,968)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$3,947)</u></u>	<u><u>\$9,926</u></u>	<u><u>\$1,277,110</u></u>	<u><u>\$25,675</u></u>	<u><u>(\$22,524)</u></u>

Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$2,154,524
474,057	0	0	29,211	5,900	6,219,916
0	0	0	0	0	90,444
1,040,914	0	55,200	0	938,072	16,308,120
0	0	0	0	0	470,120
0	0	0	0	0	251,899
0	0	0	0	0	182,528
416,314	25	0	0	55,204	1,614,484
<u>1,931,285</u>	<u>25</u>	<u>55,200</u>	<u>29,211</u>	<u>999,176</u>	<u>27,292,035</u>
0	0	0	0	1,076,249	2,668,121
0	0	0	0	0	2,910,734
0	0	0	0	0	4,170,137
0	0	0	0	0	7,882,690
0	0	0	0	0	322,171
1,893,137	201,907	67,905	23,401	0	6,854,645
0	0	0	0	0	540,354
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>63,903</u>
<u>1,893,137</u>	<u>201,907</u>	<u>67,905</u>	<u>23,401</u>	<u>1,076,249</u>	<u>25,412,755</u>
<u>38,148</u>	<u>(201,882)</u>	<u>(12,705)</u>	<u>5,810</u>	<u>(77,073)</u>	<u>1,879,280</u>
0	0	0	0	0	455,925
0	0	0	0	0	(480,157)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24,232)</u>
38,148	(201,882)	(12,705)	5,810	(77,073)	1,855,048
(247,665)	578,186	4,762	15,280	(56,166)	13,212,305
<u>(\$209,517)</u>	<u>\$376,304</u>	<u>(\$7,943)</u>	<u>\$21,090</u>	<u>(\$133,239)</u>	<u>\$15,067,353</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2007

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$626,715	\$40,517	\$667,232
Cash and Cash Equivalents With Fiscal Agent	0	676	676
Intergovernmental Receivable	50,963	0	50,963
Property Taxes Receivable	635,879	0	635,879
Special Assessments Receivable	0	3,118,948	3,118,948
<i>Total Assets</i>	<u>\$1,313,557</u>	<u>\$3,160,141</u>	<u>\$4,473,698</u>
Liabilities and Fund Balances			
Liabilities			
Matured Interest Payable	\$0	\$676	\$676
Deferred Revenue	686,842	3,118,948	3,805,790
<i>Total Liabilities</i>	<u>686,842</u>	<u>3,119,624</u>	<u>3,806,466</u>
Fund Balances			
Reserved for Encumbrances	16,425	135,006	151,431
Unreserved, Undesignated (Deficit)	610,290	(94,489)	515,801
<i>Total Fund Balances</i>	<u>626,715</u>	<u>40,517</u>	<u>667,232</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,313,557</u>	<u>\$3,160,141</u>	<u>\$4,473,698</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2007

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$1,113,309	\$0	\$1,113,309
Intergovernmental	73,992	0	73,992
Special Assessments	0	407,073	407,073
Interest	0	2,131	2,131
Other	510,726	0	510,726
<i>Total Revenues</i>	<u>1,698,027</u>	<u>409,204</u>	<u>2,107,231</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	252	0	252
Debt Service:			
Principal Retirement	1,763,164	382,501	2,145,665
Interest and Fiscal Charges	398,875	193,709	592,584
<i>Total Expenditures</i>	<u>2,162,291</u>	<u>576,210</u>	<u>2,738,501</u>
<i>Excess of Revenues Under Expenditures</i>	(464,264)	(167,006)	(631,270)
Other Financing Sources			
Transfers In	480,025	0	480,025
<i>Net Change in Fund Balances</i>	15,761	(167,006)	(151,245)
<i>Fund Balances Beginning of Year</i>	<u>610,954</u>	<u>207,523</u>	<u>818,477</u>
<i>Fund Balances End of Year</i>	<u><u>\$626,715</u></u>	<u><u>\$40,517</u></u>	<u><u>\$667,232</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007

	Achievement Center Construction	Community Center Parking	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$938,544	\$87,517	\$0	\$1,026,061
Accounts Receivable	0	2,660	0	2,660
<i>Total Assets</i>	<u>\$938,544</u>	<u>\$90,177</u>	<u>\$0</u>	<u>\$1,028,721</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$11,987	\$11,987
Interfund Payable	0	0	57,388	57,388
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>69,375</u>	<u>69,375</u>
Fund Balances				
Reserved for Encumbrances	6,839	0	59,771	66,610
Unreserved, Undesignated (Deficit)	931,705	90,177	(129,146)	892,736
<i>Total Fund Balances (Deficit)</i>	<u>938,544</u>	<u>90,177</u>	<u>(69,375)</u>	<u>959,346</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$938,544</u>	<u>\$90,177</u>	<u>\$0</u>	<u>\$1,028,721</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007

	Achievement Center Construction	Community Center Parking	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$0	\$2,660	\$0	\$0	\$2,660
Intergovernmental	0	0	0	1,469,782	1,469,782
Other	150,000	11,461	23,384	0	184,845
<i>Total Revenues</i>	150,000	14,121	23,384	1,469,782	1,657,287
Expenditures					
Capital Outlay	42,846	47	216,687	1,469,782	1,729,362
<i>Excess of Revenues Over (Under) Expenditures</i>	107,154	14,074	(193,303)	0	(72,075)
Other Financing Sources					
Transfers In	0	0	350,003	0	350,003
<i>Net Change in Fund Balances</i>	107,154	14,074	156,700	0	277,928
<i>Fund Balances (Deficit) Beginning of Year</i>	831,390	76,103	(226,075)	0	681,418
<i>Fund Balances (Deficit) End of Year</i>	<u>\$938,544</u>	<u>\$90,177</u>	<u>(\$69,375)</u>	<u>\$0</u>	<u>\$959,346</u>

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

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

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

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

School Sales Tax - To account for a .5 percent tax collection within the County and the distribution of this tax to the Local School Districts.

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds

Convention and Visitors Bureau

Law Enforcement

Medina County Family First Council

Municipal Fines

Deferred Assessment

Local Emergency Planning Commission

Medina County Soil and Water Conservation District

Other Agency

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2007

	Local Government - Shared Revenue	Property Taxes	County Levied Taxes	Courthouse Agency
Assets				
Equity Pooled in Cash and Cash Equivalents	\$0	\$7,997,790	\$1,304,314	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,421,526
Cash and Cash Equivalents with Fiscal Agents	0	0	0	175
Property Taxes Receivable	0	218,309,648	66,781	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	10,138,631	0	0
Intergovernmental Receivable	3,022,545	6,082,837	1,709,165	0
<i>Total Assets</i>	<u>\$3,022,545</u>	<u>\$242,528,906</u>	<u>\$3,080,260</u>	<u>\$2,421,701</u>
Liabilities				
Intergovernmental Payable	\$3,022,545	\$6,082,837	\$1,709,165	\$0
Deposits Held and Due to Others	0	0	0	175
Payroll Withholdings	0	0	0	0
Undistributed Assets	0	236,446,069	1,371,095	2,421,526
<i>Total Liabilities</i>	<u>\$3,022,545</u>	<u>\$242,528,906</u>	<u>\$3,080,260</u>	<u>\$2,421,701</u>

Emergency Management	Medina County General Health District	Medina County Park District	Payroll	Recorder Housing	Child Support Enforcement Agency
\$245,068	\$2,931,541	\$2,462,929	\$1,672,800	\$187,916	\$0
0	0	0	0	0	21,226
0	0	0	0	0	0
0	0	0	0	0	0
0	0	24,233	0	0	0
0	0	0	0	0	0
0	0	0	0	3,498	0
<u>\$245,068</u>	<u>\$2,931,541</u>	<u>\$2,487,162</u>	<u>\$1,672,800</u>	<u>\$191,414</u>	<u>\$21,226</u>
\$0	\$0	\$0	\$1,508,599	\$0	\$0
0	0	0	0	0	21,226
0	0	0	164,201	0	0
245,068	2,931,541	2,487,162	0	191,414	0
<u>\$245,068</u>	<u>\$2,931,541</u>	<u>\$2,487,162</u>	<u>\$1,672,800</u>	<u>\$191,414</u>	<u>\$21,226</u>

(continued)

Medina County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds (continued)
December 31, 2007

	School Sales Tax	Deferred Assessment	Law Enforcement	Local Emergency Planning Commission
Assets				
Equity Pooled in Cash and Cash Equivalents	\$32,296	\$3,072	\$421,010	\$56,291
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Property Taxes Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$32,296</u>	<u>\$3,072</u>	<u>\$421,010</u>	<u>\$56,291</u>
Liabilities				
Intergovernmental Payable	\$0	\$0	\$0	\$0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Undistributed Assets	32,296	3,072	421,010	56,291
<i>Total Liabilities</i>	<u>\$32,296</u>	<u>\$3,072</u>	<u>\$421,010</u>	<u>\$56,291</u>

Medina County Family First Council	Municipal Fines	Medina County Soil and Water Conservation District	Other Agency	Total
\$232,093	\$0	\$128,533	\$1,412,848	\$19,088,501
0	0	0	0	2,442,752
0	0	0	0	175
0	0	0	0	218,376,429
0	0	0	0	24,233
0	0	0	0	10,138,631
0	89,905	0	0	10,907,950
<u>\$232,093</u>	<u>\$89,905</u>	<u>\$128,533</u>	<u>\$1,412,848</u>	<u>\$260,978,671</u>
\$0	\$89,905	\$0	\$0	\$12,413,051
0	0	0	0	21,401
0	0	0	0	164,201
232,093	0	128,533	1,412,848	248,380,018
<u>\$232,093</u>	<u>\$89,905</u>	<u>\$128,533</u>	<u>\$1,412,848</u>	<u>\$260,978,671</u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007

	Beginning Balance 12/31/06	Additions	Deductions	Ending Balance 12/31/07
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,815,337	\$13,815,337	\$0
Intergovernmental Receivable	3,710,108	3,022,545	3,710,108	3,022,545
<i>Total Assets</i>	<u>\$3,710,108</u>	<u>\$16,837,882</u>	<u>\$17,525,445</u>	<u>\$3,022,545</u>
Liabilities				
Intergovernmental Payable	<u>\$3,710,108</u>	<u>\$16,837,882</u>	<u>\$17,525,445</u>	<u>\$3,022,545</u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,632,591	\$225,733,596	\$224,368,397	\$7,997,790
Property Taxes Receivable	218,864,763	218,309,648	218,864,763	218,309,648
Special Assessment Receivable	8,973,644	10,138,631	8,973,644	10,138,631
Intergovernmental Receivable	5,651,012	6,082,837	5,651,012	6,082,837
<i>Total Assets</i>	<u>\$240,122,010</u>	<u>\$460,264,712</u>	<u>\$457,857,816</u>	<u>\$242,528,906</u>
Liabilities				
Intergovernmental Payable	\$5,651,012	\$6,082,837	\$5,651,012	\$6,082,837
Undistributed Assets	234,470,998	454,181,875	452,206,804	236,446,069
<i>Total Liabilities</i>	<u>\$240,122,010</u>	<u>\$460,264,712</u>	<u>\$457,857,816</u>	<u>\$242,528,906</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,945,493	\$5,556,436	\$6,197,615	\$1,304,314
Property Taxes Receivable	62,892	66,781	62,892	66,781
Intergovernmental Receivable	2,545,377	1,709,165	2,545,377	1,709,165
<i>Total Assets</i>	<u>\$4,553,762</u>	<u>\$7,332,382</u>	<u>\$8,805,884</u>	<u>\$3,080,260</u>
Liabilities				
Intergovernmental Payable	\$2,545,377	\$1,709,165	\$2,545,377	\$1,709,165
Undistributed Assets	2,008,385	5,623,217	6,260,507	1,371,095
<i>Total Liabilities</i>	<u>\$4,553,762</u>	<u>\$7,332,382</u>	<u>\$8,805,884</u>	<u>\$3,080,260</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,182,983	\$2,421,526	\$3,182,983	\$2,421,526
Cash and Cash Equivalents with Fiscal Agents	0	175	0	175
<i>Total Assets</i>	<u>\$3,182,983</u>	<u>\$2,421,701</u>	<u>\$3,182,983</u>	<u>\$2,421,701</u>
Liabilities				
Deposits Held and Due to Others	\$0	\$175	\$0	\$175
Undistributed Assets	3,182,983	2,421,526	3,182,983	2,421,526
<i>Total Liabilities</i>	<u>\$3,182,983</u>	<u>\$2,421,701</u>	<u>\$3,182,983</u>	<u>\$2,421,701</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Beginning Balance 12/31/06	Additions	Deductions	Ending Balance 12/31/07
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$241,828	\$878,883	\$875,643	\$245,068
Liabilities				
Undistributed Assets	\$241,828	\$878,883	\$875,643	\$245,068
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,157,220	\$6,525,912	\$6,751,591	\$2,931,541
Liabilities				
Undistributed Assets	\$3,157,220	\$6,525,912	\$6,751,591	\$2,931,541
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,018,589	\$11,023,168	\$9,578,828	\$2,462,929
Accrued Interest Receivable	10,662	24,233	10,662	24,233
<i>Total Assets</i>	<u>\$1,029,251</u>	<u>\$11,047,401</u>	<u>\$9,589,490</u>	<u>\$2,487,162</u>
Liabilities				
Undistributed Assets	\$1,029,251	\$11,047,401	\$9,589,490	\$2,487,162
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,645,959	\$61,878,500	\$61,851,659	\$1,672,800
Liabilities				
Intergovernmental Payable	\$1,526,439	\$52,599,179	\$52,617,019	\$1,508,599
Payroll Withholdings	119,520	9,279,321	9,234,640	164,201
<i>Total Liabilities</i>	<u>\$1,645,959</u>	<u>\$61,878,500</u>	<u>\$61,851,659</u>	<u>\$1,672,800</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$254,935	\$863,790	\$930,809	\$187,916
Intergovernmental Receivable	5,104	3,498	5,104	3,498
<i>Total Assets</i>	<u>\$260,039</u>	<u>\$867,288</u>	<u>\$935,913</u>	<u>\$191,414</u>
Liabilities				
Intergovernmental Payable	\$251,947	\$0	\$251,947	\$0
Undistributed Assets	8,092	867,288	683,966	191,414
<i>Total Liabilities</i>	<u>\$260,039</u>	<u>\$867,288</u>	<u>\$935,913</u>	<u>\$191,414</u>
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$16,916	\$1,173,480	\$1,169,170	\$21,226
Liabilities				
Deposits Held and Due to Others	\$16,916	\$1,173,480	\$1,169,170	\$21,226

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Beginning Balance 12/31/06	Additions	Deductions	Ending Balance 12/31/07
School Sales Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$32,314	\$18	\$32,296
Liabilities				
Undistributed Assets	\$0	\$32,314	\$18	\$32,296
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$273,300	\$273,300	\$0
Liabilities				
Undistributed Assets	\$0	\$273,300	\$273,300	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$66,216	\$31,943	\$95,087	\$3,072
Liabilities				
Undistributed Assets	\$66,216	\$31,943	\$95,087	\$3,072
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$380,859	\$153,716	\$113,565	\$421,010
Liabilities				
Undistributed Assets	\$380,859	\$153,716	\$113,565	\$421,010
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$53,604	\$57,974	\$55,287	\$56,291
Liabilities				
Undistributed Assets	\$53,604	\$57,974	\$55,287	\$56,291
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$306,350	\$1,055,401	\$1,129,658	\$232,093
Intergovernmental Receivable	71,287	0	71,287	0
<i>Total Assets</i>	<u>\$377,637</u>	<u>\$1,055,401</u>	<u>\$1,200,945</u>	<u>\$232,093</u>
Liabilities				
Undistributed Assets	<u>\$377,637</u>	<u>\$1,055,401</u>	<u>\$1,200,945</u>	<u>\$232,093</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$969,363	\$969,363	\$0
Intergovernmental Receivable	78,019	89,905	78,019	89,905
<i>Total Assets</i>	<u>\$78,019</u>	<u>\$1,059,268</u>	<u>\$1,047,382</u>	<u>\$89,905</u>
Liabilities				
Intergovernmental Payable	<u>\$78,019</u>	<u>\$1,059,268</u>	<u>\$1,047,382</u>	<u>\$89,905</u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Beginning Balance 12/31/06	Additions	Deductions	Ending Balance 12/31/07
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$65,155	\$461,919	\$398,541	\$128,533
Liabilities				
Undistributed Assets	\$65,155	\$461,919	\$398,541	\$128,533
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,414,463	\$211,891,655	\$211,893,270	\$1,412,848
Liabilities				
Undistributed Assets	\$1,414,463	\$211,891,655	\$211,893,270	\$1,412,848
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,183,262	\$541,203,207	\$539,297,968	\$19,088,501
Cash and Cash Equivalents in Segregated Accounts	3,199,899	3,595,006	4,352,153	2,442,752
Cash and Cash Equivalents with Fiscal Agents	0	175	0	175
Property Taxes Receivable	218,927,655	218,376,429	218,927,655	218,376,429
Accrued Interest Receivable	10,662	24,233	10,662	24,233
Special Assessments Receivable	8,973,644	10,138,631	8,973,644	10,138,631
Intergovernmental Receivable	12,060,907	10,907,950	12,060,907	10,907,950
<i>Total Assets</i>	<u>\$260,356,029</u>	<u>\$784,245,631</u>	<u>\$783,622,989</u>	<u>\$260,978,671</u>
Liabilities				
Intergovernmental Payable	\$13,762,902	\$78,288,331	\$79,638,182	\$12,413,051
Deposits Held and Due to Others	16,916	1,173,655	1,169,170	21,401
Payroll Withholdings	119,520	9,279,321	9,234,640	164,201
Undistributed Assets	246,456,691	695,504,324	693,580,997	248,380,018
<i>Total Liabilities</i>	<u>\$260,356,029</u>	<u>\$784,245,631</u>	<u>\$783,622,989</u>	<u>\$260,978,671</u>

Individual Fund Schedules of Revenues, Expenditures/Expenses And
Changes in Fund Balances/Fund Equity - Budget (Non-GAAP Basis) and Actual

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,880,773	\$9,911,890	\$10,768,080	\$856,190
Sales Taxes	9,098,244	9,126,897	9,915,279	788,382
Property Transfer Taxes	755,395	757,774	823,231	65,457
Charges for Services	7,649,036	7,667,303	8,169,916	502,613
Licenses and Permits	10,142	10,174	11,053	879
Fines and Forfeitures	657,568	659,638	716,618	56,980
Intergovernmental	4,286,514	4,304,046	4,786,437	482,391
Interest	4,363,782	4,377,523	4,755,654	378,131
Rentals	250,625	251,414	273,131	21,717
Other	2,333,273	2,340,623	2,542,805	202,182
<i>Total Revenues</i>	<u>39,285,352</u>	<u>39,407,282</u>	<u>42,762,204</u>	<u>3,354,922</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	956,030	964,477	930,624	33,853
Materials and Supplies	8,337	8,432	7,943	489
Contractual Services	577,136	584,333	572,388	11,945
Capital Outlay	185,747	187,383	186,297	1,086
Other	428,725	435,829	301,630	134,199
Total Commissioners Office	<u>2,155,975</u>	<u>2,180,454</u>	<u>1,998,882</u>	<u>181,572</u>
Printing Services				
Personal Services	49,152	49,776	49,776	0
Materials and Supplies	49,309	49,926	49,738	188
Contractual Services	2,749	2,784	2,679	105
Total Printing Services	<u>101,210</u>	<u>102,486</u>	<u>102,193</u>	<u>293</u>
Microfilming Services				
Materials and Supplies	19,452	19,653	12,506	7,147
Contractual Services	4,937	5,000	4,492	508
Other	5,926	6,000	0	6,000
Total Microfilming Services	<u>30,315</u>	<u>30,653</u>	<u>16,998</u>	<u>13,655</u>
Auditor - General				
Personal Services	552,528	559,541	558,461	1,080
Materials and Supplies	10,468	10,563	10,132	431
Contractual Services	37,750	38,105	28,981	9,124
Capital Outlay	7,259	7,265	4,289	2,976
Other	4,195	3,233	3,233	0
Total Auditor - General	<u>\$612,200</u>	<u>\$618,707</u>	<u>\$605,096</u>	<u>\$13,611</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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$59,214	\$59,960	\$59,550	\$410
Other	315,474	317,669	315,319	2,350
Total Auditor - Real	374,688	377,629	374,869	2,760
Auditor - Sealer				
Personal Services	40,318	40,830	40,556	274
Materials and Supplies	1,470	1,485	1,180	305
Contractual Services	3,258	3,299	2,939	360
Capital Outlay	254	255	255	0
Total Auditor - Sealer	45,300	45,869	44,930	939
Auditor - Personal Property				
Personal Services	536,895	543,710	479,685	64,025
Materials and Supplies	78,400	79,152	62,159	16,993
Contractual Services	539,870	543,574	441,686	101,888
Capital Outlay	160,856	162,172	132,250	29,922
Other	5,421	5,485	1,500	3,985
Total Auditor - Personal Property	1,321,442	1,334,093	1,117,280	216,813
Treasurer				
Personal Services	275,785	279,285	277,689	1,596
Materials and Supplies	6,044	6,111	6,111	0
Contractual Services	71,837	72,635	71,325	1,310
Capital Outlay	22,618	22,876	22,823	53
Other	3,138	3,178	3,159	19
Total Treasurer	379,422	384,085	381,107	2,978
Prosecuting Attorney				
Personal Services	1,193,541	1,208,690	1,006,966	201,724
Materials and Supplies	6,387	6,462	6,060	402
Contractual Services	30,722	31,029	21,882	9,147
Capital Outlay	8,530	8,605	8,603	2
Other	58,130	58,867	58,850	17
Total Prosecuting Attorney	1,297,310	1,313,653	1,102,361	211,292
Budget Commission				
Materials and Supplies	917	925	162	763
Contractual Services	158	160	40	120
Total Budget Commission	1,075	1,085	202	883
Board of Education				
Capital Outlay	\$30,806	\$31,000	\$30,997	\$3

(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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of Revision				
Materials and Supplies	\$3,332	\$3,365	\$3,279	\$86
Other	642	650	350	300
Total Board of Revision	3,974	4,015	3,629	386
Bureau of Inspection (Audit Cost)				
Contractual Services	84,428	85,500	85,500	0
Planning Services				
Personal Services	282,415	286,000	279,387	6,613
Materials and Supplies	5,935	6,005	5,950	55
Contractual Services	17,361	17,531	13,933	3,598
Capital Outlay	3,161	3,199	3,000	199
Other	26,280	26,609	26,327	282
Total Planning Services	335,152	339,344	328,597	10,747
Data Processing Board				
Materials and Supplies	26,226	26,487	20,005	6,482
Contractual Services	48,014	48,523	38,486	10,037
Other	21,770	22,015	7,296	14,719
Total Data Processing Board	96,010	97,025	65,787	31,238
Board of Elections				
Personal Services	538,674	545,430	532,264	13,166
Materials and Supplies	66,732	67,546	59,334	8,212
Contractual Services	296,029	299,721	262,240	37,481
Capital Outlay	32,399	32,800	31,999	801
Other	5,044	5,107	4,061	1,046
Total Board of Elections	938,878	950,604	889,898	60,706
Building and Grounds				
Personal Services	501,546	507,912	507,909	3
Materials and Supplies	132,199	133,700	127,550	6,150
Contractual Services	1,758,859	1,779,902	1,717,676	62,226
Capital Outlay	6,122	6,178	5,288	890
Other	14,633	14,802	13,780	1,022
Total Building and Grounds	2,413,359	2,442,494	2,372,203	70,291
Garage Services				
Materials and Supplies	29,305	29,643	28,395	1,248
Contractual Services	575,946	582,779	564,559	18,220
Other	8,461	8,510	5,415	3,095
Total Garage Services	\$613,712	\$620,932	\$598,369	\$22,563

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Community Center				
Personal Services	\$55,490	\$56,194	\$56,194	\$0
Materials and Supplies	10,101	10,227	9,840	387
Contractual Services	5,148	5,202	4,781	421
Capital Outlay	5,957	5,995	5,699	296
Other	1,597	1,617	1,599	18
Total Community Center	78,293	79,235	78,113	1,122
Recorder				
Personal Services	299,696	303,500	295,525	7,975
Materials and Supplies	15,653	15,828	14,763	1,065
Contractual Services	11,812	11,944	4,349	7,595
Capital Outlay	12,837	13,000	10,385	2,615
Other	6,031	6,100	5,530	570
Total Recorder	346,029	350,372	330,552	19,820
Total General Government - Legislative and Executive	11,259,578	11,389,235	10,527,563	861,672
General Government - Judicial				
Court of Appeals				
Contractual Services	14,812	15,000	9,377	5,623
Other	91,763	92,928	92,928	0
Total Court of Appeals	106,575	107,928	102,305	5,623
NOACA				
Other	49,373	50,000	50,000	0
Common Pleas Court				
Personal Services	1,226,629	1,242,194	1,212,716	29,478
Materials and Supplies	22,788	23,016	19,192	3,824
Contractual Services	746,970	756,113	710,587	45,526
Capital Outlay	42,900	43,228	25,295	17,933
Other	19,423	19,617	12,327	7,290
Total Common Pleas Court	2,058,710	2,084,168	1,980,117	104,051
Jury Commission				
Personal Services	225,126	227,983	209,251	18,732
Materials and Supplies	4,633	4,677	4,414	263
Contractual Services	23,630	23,868	10,670	13,198
Capital Outlay	3,532	3,570	1,256	2,314
Other	4,382	4,426	3,500	926
Total Jury Commission	261,303	264,524	229,091	35,433
Law Library				
Personal Services	\$3,955	\$4,005	\$4,000	\$5

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$635,846	\$643,916	\$641,725	\$2,191
Materials and Supplies	12,548	12,705	12,532	173
Contractual Services	320,738	324,719	302,445	22,274
Capital Outlay	5,126	5,176	4,775	401
Other	6,819	6,882	4,837	2,045
Total Juvenile Court	981,077	993,398	966,314	27,084
Probate Court				
Materials and Supplies	7,176	7,264	7,127	137
Contractual Services	393,876	398,836	369,997	28,839
Capital Outlay	3,236	3,274	3,000	274
Other	14,070	14,244	14,027	217
Total Probate Court	418,358	423,618	394,151	29,467
Clerk of Courts				
Personal Services	1,383,819	1,401,383	1,377,034	24,349
Materials and Supplies	77,567	78,456	65,232	13,224
Contractual Services	219,104	221,641	166,168	55,473
Capital Outlay	25,355	25,677	20,236	5,441
Other	70,254	71,087	48,091	22,996
Total Clerk of Courts	1,776,099	1,798,244	1,676,761	121,483
Wadsworth Municipal Court				
Personal Services	120,042	121,435	118,606	2,829
Contractual Services	66,418	67,255	61,524	5,731
Total Wadsworth Municipal Court	186,460	188,690	180,130	8,560
Medina Municipal Court				
Personal Services	223,326	225,612	217,182	8,430
Contractual Services	129,986	131,235	100,373	30,862
Total Medina Municipal Court	353,312	356,847	317,555	39,292
Total General Government - Judicial	6,195,222	6,271,422	5,900,424	370,998
Public Safety				
Adult Probation				
Personal Services	501,401	507,765	498,242	9,523
Materials and Supplies	6,421	6,465	3,500	2,965
Contractual Services	205,916	208,304	137,991	70,313
Capital Outlay	30,795	31,171	25,950	5,221
Other	27,884	28,153	20,618	7,535
Total Adult Probation	\$772,417	\$781,858	\$686,301	\$95,557

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Home				
Personal Services	\$972,017	\$984,354	\$976,505	\$7,849
Materials and Supplies	31,797	32,123	29,240	2,883
Contractual Services	244,036	246,746	226,326	20,420
Capital Outlay	26,236	26,549	26,549	0
Other	124,668	126,034	115,163	10,871
Total Juvenile Detention Home	1,398,754	1,415,806	1,373,783	42,023
Coroner				
Personal Services	100,474	101,749	101,117	632
Materials and Supplies	49	50	50	0
Contractual Services	144,999	146,790	146,790	0
Other	2,569	2,600	2,500	100
Total Coroner	248,091	251,189	250,457	732
Sheriff				
Personal Services	8,671,019	8,781,075	8,759,127	21,948
Materials and Supplies	103,510	104,743	102,838	1,905
Contractual Services	1,755,116	1,776,638	1,740,984	35,654
Capital Outlay	372,026	374,330	335,549	38,781
Other	131,057	132,456	100,405	32,051
Total Sheriff	11,032,728	11,169,242	11,038,903	130,339
Building Regulations				
Personal Services	674,635	683,198	634,149	49,049
Materials and Supplies	10,063	10,152	8,624	1,528
Contractual Services	111,931	113,141	96,797	16,344
Capital Outlay	14,644	14,790	13,875	915
Other	17,607	17,752	10,235	7,517
Total Building Regulations	828,880	839,033	763,680	75,353
Total Public Safety	14,280,870	14,457,128	14,113,124	344,004
Public Works				
County Engineer Office				
Personal Services	363,141	367,750	367,750	0
Health				
Health Programs				
Materials and Supplies	2,468	2,500	2,500	0
Contractual Services	469,918	475,882	453,418	22,464
Total Health	\$472,386	\$478,382	\$455,918	\$22,464

(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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$696,368	\$705,200	\$697,808	\$7,392
Materials and Supplies	131,072	132,709	132,709	0
Contractual Services	76,679	77,627	75,041	2,586
Capital Outlay	1,546	1,562	1,000	562
Other	31,128	31,514	10,201	21,313
Total County Home	936,793	948,612	916,759	31,853
Soldiers Relief				
Personal Services	286,365	290,000	223,662	66,338
Materials and Supplies	10,425	10,500	6,103	4,397
Contractual Services	889,101	899,829	632,710	267,119
Capital Outlay	43,437	43,750	25,000	18,750
Other	60,407	61,000	26,839	34,161
Total Soldiers Relief	1,289,735	1,305,079	914,314	390,765
Human Service Center				
Personal Services	40,496	41,010	35,103	5,907
Materials and Supplies	1,211	1,224	322	902
Contractual Services	129,675	131,304	103,378	27,926
Capital Outlay	494	500	0	500
Other	197	200	0	200
Total Human Service Center	172,073	174,238	138,803	35,435
Child Welfare Board				
Personal Services	392,020	396,996	396,996	0
Contractual Services	789,973	800,000	800,000	0
Other	14,813	15,000	15,000	0
Total Child Welfare Board	1,196,806	1,211,996	1,211,996	0
Total Human Services	3,595,407	3,639,925	3,181,872	458,053
Economic Development and Assistance				
Economic Development				
Contractual Services	29,624	30,000	30,000	0
Other	64,185	65,000	65,000	0
Total Economic Development and Assistance	93,809	95,000	95,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	4,101,464	4,153,522	4,090,043	63,479
PERS - County Share	3,278,260	3,319,869	3,246,187	73,682
Unemployment	5,349	5,411	1,898	3,513
Total Employee Fringe Benefits	\$7,385,073	\$7,478,802	\$7,338,128	\$140,674

(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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Intergovernmental				
Public Assistance				
Grants in Aid	\$308,090	\$312,000	\$312,000	\$0
Medina County Agriculture Society				
Grants in Aid	510,494	516,973	512,663	4,310
Historical Society				
Grants in Aid	19,749	20,000	20,000	0
Total Intergovernmental	<u>838,333</u>	<u>848,973</u>	<u>844,663</u>	<u>4,310</u>
<i>Total Expenditures</i>	<u>44,483,819</u>	<u>45,026,617</u>	<u>42,824,442</u>	<u>2,202,175</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,198,467)</u>	<u>(5,619,335)</u>	<u>(62,238)</u>	<u>5,557,097</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	21,733	21,733
Transfers In	132	132	132	0
Transfers Out	(2,263,783)	(2,263,783)	(2,263,783)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,263,651)</u>	<u>(2,263,651)</u>	<u>(2,241,918)</u>	<u>21,733</u>
<i>Net Change in Fund Balance</i>	(7,462,118)	(7,882,986)	(2,304,156)	5,578,830
<i>Fund Balance Beginning of Year</i>	9,240,402	9,240,402	9,240,402	0
<i>Prior Year Encumbrances Appropriated</i>	1,506,496	1,506,496	1,506,496	0
<i>Fund Balance End of Year</i>	<u>\$3,284,780</u>	<u>\$2,863,912</u>	<u>\$8,442,742</u>	<u>\$5,578,830</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$11,695,874	\$11,695,874	\$11,175,721	(\$520,153)
Charges for Services	1,535,733	1,535,733	1,467,434	(68,299)
Intergovernmental	4,837,453	4,837,453	4,622,316	(215,137)
Interest	4,872	4,872	4,655	(217)
Donations	6,277	6,277	5,998	(279)
Other	42,454	42,454	40,566	(1,888)
<i>Total Revenues</i>	18,122,663	18,122,663	17,316,690	(805,973)
Expenditures				
Current:				
Health				
Program for MRDD				
Personal Services	10,241,035	10,241,035	9,562,413	678,622
Materials and Supplies	446,998	446,998	385,322	61,676
Contractual Services	3,899,453	3,899,453	3,499,315	400,138
Capital Outlay	379,652	379,652	302,180	77,472
Other	325,916	325,916	145,004	180,912
Total Health	15,293,054	15,293,054	13,894,234	1,398,820
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	2,514,309	2,514,309	2,104,306	410,003
PERS - County Share	1,229,904	1,229,904	1,185,652	44,252
Unemployment	10,000	10,000	822	9,178
Total Employee Fringe Benefits	3,754,213	3,754,213	3,290,780	463,433
<i>Total Expenditures</i>	19,047,267	19,047,267	17,185,014	1,862,253
<i>Net Change in Fund Balance</i>	(924,604)	(924,604)	131,676	1,056,280
<i>Fund Balance Beginning of Year</i>	12,389,526	12,389,526	12,389,526	0
<i>Prior Year Encumbrances Appropriated</i>	411,516	411,516	411,516	0
<i>Fund Balance End of Year</i>	\$11,876,438	\$11,876,438	\$12,932,718	\$1,056,280

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,354,140	\$7,424,456	\$6,972,018	(\$452,438)
Rentals	110,387	111,442	104,651	(6,791)
Other	158,470	158,730	157,060	(1,670)
<i>Total Revenues</i>	7,622,997	7,694,628	7,233,729	(460,899)
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	358,917	382,363	311,873	70,490
Materials and Supplies	36,945	39,270	26,930	12,340
Contractual Services	7,997,819	7,954,293	7,440,957	513,336
Capital Outlay	114,925	122,347	93,038	29,309
Other	37,957	40,226	36,578	3,648
Total Health	8,546,563	8,538,499	7,909,376	629,123
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	66,096	70,413	52,683	17,730
PERS - County Share	57,336	61,082	52,412	8,670
Unemployment	9	10	0	10
Total Employee Fringe Benefits	123,441	131,505	105,095	26,410
<i>Total Expenditures</i>	8,670,004	8,670,004	8,014,471	655,533
<i>Excess of Revenues Under Expenditures</i>	(1,047,007)	(975,376)	(780,742)	194,634
Other Financing Sources				
Transfers In	131,324	131,324	131,324	0
<i>Net Change in Fund Balance</i>	(915,683)	(844,052)	(649,418)	194,634
<i>Fund Balance Beginning of Year</i>	2,998,983	2,998,983	2,998,983	0
<i>Prior Year Encumbrances Appropriated</i>	915,683	915,683	915,683	0
<i>Fund Balance End of Year</i>	\$2,998,983	\$3,070,614	\$3,265,248	\$194,634

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$11,702,374	\$11,730,242	\$12,286,385	\$556,143
Donations	3,950	3,961	4,171	210
Other	608,605	610,229	642,649	32,420
<i>Total Revenues</i>	<u>12,314,929</u>	<u>12,344,432</u>	<u>12,933,205</u>	<u>588,773</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	3,048,627	3,048,762	3,000,583	48,179
Materials and Supplies	112,332	112,338	109,356	2,982
Contractual Services	4,412,380	3,931,378	3,676,893	254,485
Capital Outlay	81,197	81,200	58,655	22,545
Other	141,350	141,356	116,686	24,670
Total Public Assistance	<u>7,795,886</u>	<u>7,315,034</u>	<u>6,962,173</u>	<u>352,861</u>
Social Services				
Personal Services	1,200,938	1,201,000	1,187,367	13,633
Contractual Services	4,062,847	4,543,571	4,537,281	6,290
Total Social Services	<u>5,263,785</u>	<u>5,744,571</u>	<u>5,724,648</u>	<u>19,923</u>
Total Human Services	<u>13,059,671</u>	<u>13,059,605</u>	<u>12,686,821</u>	<u>372,784</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	752,261	752,300	740,333	11,967
PERS - County Share	522,298	522,325	516,413	5,912
Unemployment	7,615	7,615	4,152	3,463
Total Employee Fringe Benefits	<u>1,282,174</u>	<u>1,282,240</u>	<u>1,260,898</u>	<u>21,342</u>
<i>Total Expenditures</i>	<u>14,341,845</u>	<u>14,341,845</u>	<u>13,947,719</u>	<u>394,126</u>
<i>Excess of Revenues Under Expenditures</i>	(2,026,916)	(1,997,413)	(1,014,514)	982,899
Other Financing Sources				
Transfers In	1,326,531	1,326,531	1,326,531	0
<i>Net Change in Fund Balance</i>	(700,385)	(670,882)	312,017	982,899
<i>Fund Balance Beginning of Year</i>	481,244	481,244	481,244	0
<i>Prior Year Encumbrances Appropriated</i>	<u>268,647</u>	<u>268,647</u>	<u>268,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$49,506</u>	<u>\$79,009</u>	<u>\$1,061,908</u>	<u>\$982,899</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Sewer District Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$13,220,546	\$13,220,546	\$11,760,913	(\$1,459,633)
Tap In Fees	4,060,553	4,060,553	3,859,986	(200,567)
Special Assessments	14,390	14,390	12,491	(1,899)
Interest	1,293,119	1,293,119	1,205,857	(87,262)
Other	328,077	328,077	300,600	(27,477)
OWDA Loan Proceeds	1,394,317	1,394,317	1,394,317	0
<i>Total Revenues</i>	<u>20,311,002</u>	<u>20,311,002</u>	<u>18,534,164</u>	<u>(1,776,838)</u>
Expenses				
Personal Services	6,638,000	6,638,000	6,504,258	133,742
Contractual Services	7,389,190	7,389,190	5,011,889	2,377,301
Materials and Supplies	1,449,101	1,449,101	1,372,500	76,601
Capital Outlay	2,507,600	2,507,600	1,707,977	799,623
Other	1,169,205	1,169,205	304,171	865,034
Debt Service:				
Principal	3,523,196	3,523,196	3,097,936	425,260
Interest and Fiscal Charges	2,000,000	2,000,000	1,760,463	239,537
<i>Total Expenses</i>	<u>24,676,292</u>	<u>24,676,292</u>	<u>19,759,194</u>	<u>4,917,098</u>
<i>Excess of Revenues Under Expenses</i>	(4,365,290)	(4,365,290)	(1,225,030)	3,140,260
<i>Fund Equity Beginning of Year</i>	12,068,594	12,068,594	12,068,594	0
Prior Year Encumbrances Appropriated	348,975	348,975	348,975	0
<i>Fund Equity End of Year</i>	<u>\$8,052,279</u>	<u>\$8,052,279</u>	<u>\$11,192,539</u>	<u>\$3,140,260</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Water District Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$8,071,918	\$8,071,918	\$6,807,342	(\$1,264,576)
Tap In Fees	1,385,133	1,385,133	1,206,739	(178,394)
Interest	207,475	207,475	147,090	(60,385)
Other	390,790	390,790	212,730	(178,060)
OWDA Loan Proceeds	2,830,057	2,830,057	2,830,057	0
<i>Total Revenues</i>	<u>12,885,373</u>	<u>12,885,373</u>	<u>11,203,958</u>	<u>(1,681,415)</u>
Expenses				
Personal Services	1,402,543	1,472,000	1,423,616	48,384
Contractual Services	3,086,653	3,220,376	2,485,990	734,386
Materials and Supplies	609,442	636,432	546,276	90,156
Capital Outlay	2,660,828	2,664,037	2,621,045	42,992
Other	1,152,624	1,209,245	481,975	727,270
Debt Service:				
Principal Retirement	2,878,132	2,878,132	2,603,701	274,431
Interest and Fiscal Charges	2,600,000	2,600,000	2,135,353	464,647
<i>Total Expenses</i>	<u>14,390,222</u>	<u>14,680,222</u>	<u>12,297,956</u>	<u>2,382,266</u>
<i>Excess of Revenues Under Expenses</i>	(1,504,849)	(1,794,849)	(1,093,998)	700,851
Transfers In	1,550,000	1,550,000	0	(1,550,000)
Transfers Out	(2,000,000)	(2,000,000)	0	2,000,000
<i>Net Change in Fund Equity</i>	(1,954,849)	(2,244,849)	(1,093,998)	1,150,851
<i>Fund Equity Beginning of Year</i>	2,097,644	2,097,644	2,097,644	0
Prior Year Encumbrances Appropriated	219,165	219,165	219,165	0
<i>Fund Equity End of Year</i>	<u>\$361,960</u>	<u>\$71,960</u>	<u>\$1,222,811</u>	<u>\$1,150,851</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$8,494,144	\$8,494,144	\$7,114,060	(\$1,380,084)
Interest	149,014	149,014	171,999	22,985
Operating Grants	2,671	2,671	2,237	(434)
Other	37,007	37,007	30,995	(6,012)
<i>Total Revenues</i>	<u>8,682,836</u>	<u>8,682,836</u>	<u>7,319,291</u>	<u>(1,363,545)</u>
Expenses				
Personal Services	233,700	233,700	224,443	9,257
Contractual Services	7,895,393	7,894,972	7,299,297	595,675
Materials and Supplies	32,000	32,000	28,500	3,500
Capital Outlay	428,619	428,619	372,743	55,876
Other	370,000	370,000	144,620	225,380
Debt Service:				
Principal Retirement	624,000	624,000	621,946	2,054
Interest and Fiscal Charges	289,000	289,421	289,421	0
<i>Total Expenses</i>	<u>9,872,712</u>	<u>9,872,712</u>	<u>8,980,970</u>	<u>891,742</u>
<i>Excess of Revenues Under Expenses</i>	(1,189,876)	(1,189,876)	(1,661,679)	(471,803)
Transfers In	920,000	920,000	0	(920,000)
Transfers Out	(820,000)	(820,000)	0	820,000
<i>Net Change in Fund Equity</i>	(1,089,876)	(1,089,876)	(1,661,679)	(571,803)
<i>Fund Equity Beginning of Year</i>	1,300,396	1,300,396	1,300,396	0
Prior Year Encumbrances Appropriated	617,012	617,012	617,012	0
<i>Fund Equity End of Year</i>	<u>\$827,532</u>	<u>\$827,532</u>	<u>\$255,729</u>	<u>(\$571,803)</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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$315,210	\$315,210	\$325,934	\$10,724
Fines and Forfeitures	68,302	68,302	70,626	2,324
Intergovernmental	7,208,987	7,208,987	7,454,261	245,274
Interest	212,614	212,614	219,848	7,234
Other	199,887	199,887	206,212	6,325
<i>Total Revenues</i>	<u>8,005,000</u>	<u>8,005,000</u>	<u>8,276,881</u>	<u>271,881</u>
Expenditures				
Current:				
Public Works				
Engineer - Administration				
Personal Services	1,128,750	1,128,750	992,061	136,689
Materials and Supplies	64,012	64,012	30,533	33,479
Contractual Services	76,908	76,908	47,300	29,608
Capital Outlay	49,166	49,166	9,233	39,933
Other	8,670	8,670	3,501	5,169
Total Engineer - Administration	<u>1,327,506</u>	<u>1,327,506</u>	<u>1,082,628</u>	<u>244,878</u>
Engineer - Road				
Personal Services	1,700,000	1,700,000	1,564,495	135,505
Materials and Supplies	1,924,788	1,924,788	1,391,685	533,103
Contractual Services	2,843,557	2,843,557	2,073,380	770,177
Capital Outlay	634,542	634,542	359,753	274,789
Other	90,938	90,938	40,225	50,713
Total Engineer - Road	<u>7,193,825</u>	<u>7,193,825</u>	<u>5,429,538</u>	<u>1,764,287</u>
Engineer - Bridges and Culverts				
Personal Services	508,000	508,000	415,168	92,832
Materials and Supplies	276,710	276,710	175,166	101,544
Contractual Services	565,102	565,102	279,737	285,365
Capital Outlay	84,315	84,315	12,250	72,065
Other	5,126	5,126	1,000	4,126
Total Engineer - Bridges and Culverts	<u>1,439,253</u>	<u>1,439,253</u>	<u>883,321</u>	<u>555,932</u>
Total Public Works	<u>\$9,960,584</u>	<u>\$9,960,584</u>	<u>\$7,395,487</u>	<u>\$2,565,097</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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Employee Fringe Benefits				
Engineer - Administration				
Fringe Benefits	\$266,000	\$266,000	\$180,515	\$85,485
PERS - County Share	151,000	151,000	135,423	15,577
Total Engineer - Administration	417,000	417,000	315,938	101,062
Engineer - Road				
Fringe Benefits	429,000	429,000	400,002	28,998
PERS - County Share	237,000	237,000	216,748	20,252
Unemployment	5,500	5,500	17	5,483
Total Engineer - Road	671,500	671,500	616,767	54,733
Engineer - Bridges and Culverts				
Fringe Benefits	11,200	11,200	9,132	2,068
PERS - County Share	68,500	68,500	57,299	11,201
Total Engineer - Bridges and Culverts	79,700	79,700	66,431	13,269
Total Employee Fringe Benefits	1,168,200	1,168,200	999,136	169,064
Debt Service:				
Principal Retirement	63,903	63,903	63,903	0
<i>Total Expenditures</i>	11,192,687	11,192,687	8,458,526	2,734,161
<i>Excess of Revenues Under Expenditures</i>	(3,187,687)	(3,187,687)	(181,645)	3,006,042
Other Financing Uses				
Transfers Out	(480,025)	(480,025)	(480,025)	0
<i>Net Change in Fund Balance</i>	(3,667,712)	(3,667,712)	(661,670)	3,006,042
<i>Fund Balance Beginning of Year</i>	2,657,457	2,657,457	2,657,457	0
<i>Prior Year Encumbrances Appropriated</i>	1,022,262	1,022,262	1,022,262	0
<i>Fund Balance End of Year</i>	\$12,007	\$12,007	\$3,018,049	\$3,006,042

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$519,461	\$519,461	\$562,053	\$42,592
Intergovernmental	2,028,948	2,028,948	2,195,307	166,359
Other	1,775	1,775	1,921	146
<i>Total Revenues</i>	<u>2,550,184</u>	<u>2,550,184</u>	<u>2,759,281</u>	<u>209,097</u>
Expenditures				
Current:				
General Government - Judicial				
Child Support Enforcement				
Personal Services	1,282,870	1,316,617	1,285,701	30,916
Materials and Supplies	55,165	56,575	34,328	22,247
Contractual Services	879,837	900,866	659,062	241,804
Capital Outlay	21,408	21,921	20,000	1,921
Other	73,739	75,533	45,422	30,111
Total General Government - Judicial	<u>2,313,019</u>	<u>2,371,512</u>	<u>2,044,513</u>	<u>326,999</u>
Employee Fringe Benefits				
Child Support Enforcement				
Fringe Benefits	260,003	266,843	228,503	38,340
PERS - County Share	177,403	182,070	177,134	4,936
Total Employee Fringe Benefits	<u>437,406</u>	<u>448,913</u>	<u>405,637</u>	<u>43,276</u>
<i>Total Expenditures</i>	<u>2,750,425</u>	<u>2,820,425</u>	<u>2,450,150</u>	<u>370,275</u>
<i>Net Change in Fund Balance</i>	(200,241)	(270,241)	309,131	579,372
<i>Fund Balance Beginning of Year</i>	566,176	566,176	566,176	0
<i>Prior Year Encumbrances Appropriated</i>	<u>89,453</u>	<u>89,453</u>	<u>89,453</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$455,388</u>	<u>\$385,388</u>	<u>\$964,760</u>	<u>\$579,372</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$1,374,040	\$1,374,040	\$1,391,910	\$17,870
Other	20,221	20,221	20,481	260
<i>Total Revenues</i>	<u>1,394,261</u>	<u>1,394,261</u>	<u>1,412,391</u>	<u>18,130</u>
Expenditures				
Current:				
Human Services				
Children Services Board				
Contractual Services	1,473,809	1,473,809	1,385,025	88,784
Other	90,000	90,000	82,107	7,893
<i>Total Expenditures</i>	<u>1,563,809</u>	<u>1,563,809</u>	<u>1,467,132</u>	<u>96,677</u>
<i>Excess of Revenues Under Expenditures</i>	(169,548)	(169,548)	(54,741)	114,807
Other Financing Sources				
Transfers In	15,000	15,000	15,000	0
<i>Net Change in Fund Balance</i>	(154,548)	(154,548)	(39,741)	114,807
<i>Fund Balance Beginning of Year</i>	150,283	150,283	150,283	0
<i>Prior Year Encumbrances Appropriated</i>	32,809	32,809	32,809	0
<i>Fund Balance End of Year</i>	<u>\$28,544</u>	<u>\$28,544</u>	<u>\$143,351</u>	<u>\$114,807</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,571,510	\$1,409,202	\$543,164	(\$866,038)
Other	30,906	27,714	10,682	(17,032)
<i>Total Revenues</i>	1,602,416	1,436,916	553,846	(883,070)
Expenditures				
Current:				
Economic Development and Assistance				
Community Development Program				
Personal Services	60,736	61,012	28,094	32,918
Contractual Services	1,091,674	1,096,610	411,124	685,486
Capital Outlay	129,810	130,011	35,301	94,710
Other	54,866	55,104	45,369	9,735
Total Economic Development and Assistance	1,337,086	1,342,737	519,888	822,849
Employee Fringe Benefits				
Community Development Program				
Fringe Benefits	16,918	11,219	5,368	5,851
PERS - County Share	10,435	10,482	3,891	6,591
Total Employee Fringe Benefits	27,353	21,701	9,259	12,442
<i>Total Expenditures</i>	1,364,439	1,364,438	529,147	835,291
<i>Net Change in Fund Balance</i>	237,977	72,478	24,699	(47,779)
<i>Fund Balance (Deficit) Beginning of Year</i>	(163,745)	(163,745)	(163,745)	0
<i>Prior Year Encumbrances Appropriated</i>	95,290	95,290	95,290	0
<i>Fund Balance (Deficit) End of Year</i>	\$169,522	\$4,023	(\$43,756)	(\$47,779)

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$406,053	\$409,938	\$280,419	(\$129,519)
Expenditures				
Current:				
Public Safety				
Community Safety Awareness				
Personal Services	128,577	129,743	86,645	43,098
Materials and Supplies	899	907	907	0
Contractual Services	107,967	108,946	86,487	22,459
Capital Outlay	1,982	2,000	2,000	0
Other	156,186	157,602	118,796	38,806
Total Public Safety	395,611	399,198	294,835	104,363
Employee Fringe Benefits				
Community Safety Awareness				
Fringe Benefits	15,084	15,221	10,281	4,940
PERS - County Share	17,804	17,965	11,995	5,970
Total Employee Fringe Benefits	32,888	33,186	22,276	10,910
<i>Total Expenditures</i>	428,499	432,384	317,111	115,273
<i>Net Change in Fund Balance</i>	(22,446)	(22,446)	(36,692)	(14,246)
<i>Fund Balance Beginning of Year</i>	22,448	22,448	22,448	0
<i>Fund Balance (Deficit) End of Year</i>	\$2	\$2	(\$14,244)	(\$14,246)

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$237,934	\$242,801	\$225,321	(\$17,480)
Other	11,383	11,616	10,780	(836)
<i>Total Revenues</i>	<u>249,317</u>	<u>254,417</u>	<u>236,101</u>	<u>(18,316)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Recorder's Computer				
Personal Services	48,644	50,000	9,394	40,606
Capital Outlay	48,882	50,238	7,099	43,139
Other	97,331	100,042	46,166	53,876
Total General Government - Legislative and Executive	<u>194,857</u>	<u>200,280</u>	<u>62,659</u>	<u>137,621</u>
General Government - Judicial				
Clerk of Courts				
Personal Services	14,301	14,700	14,565	135
Capital Outlay	34,014	34,556	30,538	4,018
Other	41,802	42,855	35,810	7,045
Total Clerk of Courts	<u>90,117</u>	<u>92,111</u>	<u>80,913</u>	<u>11,198</u>
Juvenile Court				
Capital Outlay	41,527	42,147	41,612	535
Other	22,870	23,389	19,210	4,179
Total Juvenile Court	<u>64,397</u>	<u>65,536</u>	<u>60,822</u>	<u>4,714</u>
Probate Court				
Capital Outlay	18,734	19,211	17,541	1,670
Other	23,161	23,680	19,210	4,470
Total Probate Court	<u>41,895</u>	<u>42,891</u>	<u>36,751</u>	<u>6,140</u>
Total General Government - Judicial	<u>196,409</u>	<u>200,538</u>	<u>178,486</u>	<u>22,052</u>
Employee Fringe Benefits				
Recorder's Computer				
Fringe Benefits	4,507	4,633	242	4,391
PERS - County Share	6,674	6,860	1,300	5,560
Total Recorder's Computer	<u>11,181</u>	<u>11,493</u>	<u>1,542</u>	<u>9,951</u>
Clerk of Courts				
Fringe Benefits	2,848	2,927	2,862	65
PERS - County Share	2,035	2,092	2,016	76
Total Clerk of Courts	<u>4,883</u>	<u>5,019</u>	<u>4,878</u>	<u>141</u>
Total Employee Fringe Benefits	<u>16,064</u>	<u>16,512</u>	<u>6,420</u>	<u>10,092</u>
<i>Total Expenditures</i>	<u>407,330</u>	<u>417,330</u>	<u>247,565</u>	<u>169,765</u>
<i>Net Change in Fund Balance</i>	(158,013)	(162,913)	(11,464)	151,449
<i>Fund Balance Beginning of Year</i>	293,019	293,019	293,019	0
<i>Prior Year Encumbrances Appropriated</i>	48,528	48,528	48,528	0
<i>Fund Balance End of Year</i>	<u>\$183,534</u>	<u>\$178,634</u>	<u>\$330,083</u>	<u>\$151,449</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$734,758	\$734,758	\$740,676	\$5,918
Intergovernmental	78,765	78,765	79,399	634
Donations	21,070	21,070	21,240	170
Other	1,531	1,531	1,544	13
<i>Total Revenues</i>	<u>836,124</u>	<u>836,124</u>	<u>842,859</u>	<u>6,735</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
County History Project				
Contractual Services	853,848	853,848	828,481	25,367
Capital Outlay	21,631	21,631	16,560	5,071
Other	25,075	25,075	12,051	13,024
<i>Total Expenditures</i>	<u>900,554</u>	<u>900,554</u>	<u>857,092</u>	<u>43,462</u>
<i>Net Change in Fund Balance</i>	(64,430)	(64,430)	(14,233)	50,197
<i>Fund Balance Beginning of Year</i>	111,748	111,748	111,748	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,706</u>	<u>1,706</u>	<u>1,706</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$49,024</u></u>	<u><u>\$49,024</u></u>	<u><u>\$99,221</u></u>	<u><u>\$50,197</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$18,794	\$18,794	\$14,583	(\$4,211)
Expenditures				
Current:				
Public Safety				
Courthouse Security				
Personal Services	104,887	104,887	101,754	3,133
Other	16,759	16,759	7,961	8,798
Total Public Safety	121,646	121,646	109,715	11,931
Employee Fringe Benefits				
Courthouse Security				
Fringe Benefits	2,944	2,944	2,840	104
PERS - County Share	15,690	15,690	15,690	0
Total Employee Fringe Benefits	18,634	18,634	18,530	104
<i>Total Expenditures</i>	140,280	140,280	128,245	12,035
<i>Excess of Revenues Under Expenditures</i>	(121,486)	(121,486)	(113,662)	7,824
Other Financing Sources				
Transfers In	112,167	112,167	112,167	0
<i>Net Change in Fund Balance</i>	(9,319)	(9,319)	(1,495)	7,824
<i>Fund Balance Beginning of Year</i>	8,323	8,323	8,323	0
<i>Prior Year Encumbrances Appropriated</i>	1,003	1,003	1,003	0
<i>Fund Balance End of Year</i>	\$7	\$7	\$7,831	\$7,824

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$258,732	\$258,732	\$0	(\$258,732)
Expenditures				
Current:				
Human Services				
Crippled Children				
Other	424,810	424,810	166,078	258,732
<i>Excess of Revenues Under Expenditures</i>	(166,078)	(166,078)	(166,078)	0
Other Financing Sources				
Transfers In	166,078	166,078	166,078	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$0	\$470,120	\$470,120
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	26,827	48,919	48,757	162
<i>Net Change in Fund Balance</i>	(26,827)	(48,919)	421,363	470,282
<i>Fund Balance Beginning of Year</i>	2,629,310	2,629,310	2,629,310	0
<i>Prior Year Encumbrances Appropriated</i>	550	550	550	0
<i>Fund Balance End of Year</i>	\$2,603,033	\$2,580,941	\$3,051,223	\$470,282

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$288,277	\$288,277	\$313,482	\$25,205
Fines and Forfeitures	19,022	19,022	20,685	1,663
Donations	27,579	27,579	29,990	2,411
Other	12,022	12,022	13,073	1,051
<i>Total Revenues</i>	<u>346,900</u>	<u>346,900</u>	<u>377,230</u>	<u>30,330</u>
Expenditures				
Current:				
Health				
Animal Control				
Personal Services	162,213	162,213	161,309	904
Materials and Supplies	27,869	27,869	25,517	2,352
Contractual Services	69,497	69,497	67,988	1,509
Capital Outlay	24,864	24,864	11,464	13,400
Other	7,689	7,689	7,630	59
Total Health	<u>292,132</u>	<u>292,132</u>	<u>273,908</u>	<u>18,224</u>
Employee Fringe Benefits				
Animal Control				
Fringe Benefits	47,317	47,317	37,376	9,941
PERS - County Share	20,271	20,271	20,057	214
Total Employee Fringe Benefits	<u>67,588</u>	<u>67,588</u>	<u>57,433</u>	<u>10,155</u>
<i>Total Expenditures</i>	<u>359,720</u>	<u>359,720</u>	<u>331,341</u>	<u>28,379</u>
<i>Net Change in Fund Balance</i>	(12,820)	(12,820)	45,889	58,709
<i>Fund Balance Beginning of Year</i>	100,139	100,139	100,139	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,464</u>	<u>6,464</u>	<u>6,464</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$93,783</u></u>	<u><u>\$93,783</u></u>	<u><u>\$152,492</u></u>	<u><u>\$58,709</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$373,436	\$373,436	\$373,021	(\$415)
Expenditures				
Current:				
General Government - Legislative and Executive				
DRETAC Treasurer				
Personal Services	130,481	130,481	121,030	9,451
Materials and Supplies	5,300	5,300	1,232	4,068
Contractual Services	89,047	89,047	73,164	15,883
Capital Outlay	31,700	31,700	3,700	28,000
Other	5,325	5,325	1,601	3,724
Total DRETAC Treasurer	261,853	261,853	200,727	61,126
DRETAC Prosecutor				
Personal Services	164,120	164,120	133,983	30,137
Materials and Supplies	12,917	12,917	12,570	347
Contractual Services	17,060	17,060	7,257	9,803
Capital Outlay	20,402	20,402	17,895	2,507
Other	30,781	30,781	16,884	13,897
Total DRETAC Prosecutor	245,280	245,280	188,589	56,691
Total General Government - Legislative and Executive	507,133	507,133	389,316	117,817
Employee Fringe Benefits				
DRETAC Treasurer				
Fringe Benefits	14,245	14,245	10,437	3,808
PERS - County Share	18,071	18,071	16,757	1,314
Total DRETAC Treasurer	32,316	32,316	27,194	5,122
DRETAC Prosecutor				
Fringe Benefits	20,420	20,420	14,342	6,078
PERS - County Share	22,730	22,730	18,549	4,181
Total DRETAC Prosecutor	43,150	43,150	32,891	10,259
Total Employee Fringe Benefits	75,466	75,466	60,085	15,381
<i>Total Expenditures</i>	582,599	582,599	449,401	133,198
<i>Net Change in Fund Balance</i>	(209,163)	(209,163)	(76,380)	132,783
<i>Fund Balance Beginning of Year</i>	407,226	407,226	407,226	0
<i>Prior Year Encumbrances Appropriated</i>	32,606	32,606	32,606	0
<i>Fund Balance End of Year</i>	\$230,669	\$230,669	\$363,452	\$132,783

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,559,220	\$1,576,525	\$1,413,848	(\$162,677)
Fines and Forfeitures	39	39	35	(4)
Intergovernmental	1,420,882	1,436,652	1,288,408	(148,244)
Interest	8,491	8,491	8,491	0
Other	19,295	19,510	17,497	(2,013)
<i>Total Revenues</i>	<u>3,007,927</u>	<u>3,041,217</u>	<u>2,728,279</u>	<u>(312,938)</u>
Expenditures				
Current:				
Public Safety				
Drug Law Enforcement and Education				
Personal Services	801,635	800,940	539,122	261,818
Materials and Supplies	20,264	20,299	17,642	2,657
Contractual Services	1,769,871	1,773,731	1,672,978	100,753
Capital Outlay	6,053	6,065	5,474	591
Other	100,195	100,419	77,098	23,321
Total Public Safety	<u>2,698,018</u>	<u>2,701,454</u>	<u>2,312,314</u>	<u>389,140</u>
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	142,320	142,641	77,406	65,235
PERS - County Share	128,056	128,344	84,374	43,970
Total Employee Fringe Benefits	<u>270,376</u>	<u>270,985</u>	<u>161,780</u>	<u>109,205</u>
<i>Total Expenditures</i>	<u>2,968,394</u>	<u>2,972,439</u>	<u>2,474,094</u>	<u>498,345</u>
<i>Net Change in Fund Balance</i>	39,533	68,778	254,185	185,407
<i>Fund Balance Beginning of Year</i>	794,526	794,526	794,526	0
<i>Prior Year Encumbrances Appropriated</i>	49,278	49,278	49,278	0
<i>Fund Balance End of Year</i>	<u>\$883,337</u>	<u>\$912,582</u>	<u>\$1,097,989</u>	<u>\$185,407</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,130	\$1,130	\$0	(\$1,130)
Expenditures				
Current:				
General Government - Legislative and Executive				
Help America Vote				
Other	13,472	13,472	12,343	1,129
<i>Net Change in Fund Balance</i>	(12,342)	(12,342)	(12,343)	(1)
<i>Fund Balance Beginning of Year</i>	11,203	11,203	11,203	0
<i>Prior Year Encumbrances Appropriated</i>	1,140	1,140	1,140	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$0	(\$1)

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$25,200	\$25,200	\$18,734	(\$6,466)
Expenditures				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other	16,585	16,585	10,659	5,926
<i>Net Change in Fund Balance</i>	8,615	8,615	8,075	(540)
<i>Fund Balance Beginning of Year</i>	7,607	7,607	7,607	0
<i>Prior Year Encumbrances Appropriated</i>	1,555	1,555	1,555	0
<i>Fund Balance End of Year</i>	\$17,777	\$17,777	\$17,237	(\$540)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Center Donations Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$81,588	\$81,588	\$30,000	(\$51,588)
Donations	1,904	1,904	700	(1,204)
<i>Total Revenues</i>	<u>83,492</u>	<u>83,492</u>	<u>30,700</u>	<u>(52,792)</u>
Expenditures				
Current:				
Public Safety				
Juvenile Detention Center Donation				
Contractual Services	74,999	74,999	53,333	21,666
Other	22,600	22,600	10,500	12,100
<i>Total Expenditures</i>	<u>97,599</u>	<u>97,599</u>	<u>63,833</u>	<u>33,766</u>
<i>Net Change in Fund Balance</i>	(14,107)	(14,107)	(33,133)	(19,026)
<i>Fund Balance Beginning of Year</i>	7,962	7,962	7,962	0
<i>Prior Year Encumbrances Appropriated</i>	18,333	18,333	18,333	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$12,188</u>	<u>\$12,188</u>	<u>(\$6,838)</u>	<u>(\$19,026)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$49,000	\$49,000	\$37,863	(\$11,137)
Expenditures				
Current:				
Human Services				
Women's Shelter				
Contractual Services	67,006	67,006	62,839	4,167
<i>Net Change in Fund Balance</i>	(18,006)	(18,006)	(24,976)	(6,970)
<i>Fund Balance (Deficit) Beginning of Year</i>	(6,099)	(6,099)	(6,099)	0
<i>Prior Year Encumbrances Appropriated</i>	24,106	24,106	24,106	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1</u>	<u>\$1</u>	<u>(\$6,969)</u>	<u>(\$6,970)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$382,800	\$382,800	\$294,626	(\$88,174)
Donations	15,377	15,377	11,835	(3,542)
Other	345,489	345,489	292,309	(53,180)
<i>Total Revenues</i>	<u>743,666</u>	<u>743,666</u>	<u>598,770</u>	<u>(144,896)</u>
Expenditures				
Current:				
Human Services				
Title III-B				
Personal Services	135,652	137,850	132,354	5,496
Materials and Supplies	7,025	7,135	6,608	527
Contractual Services	90,421	91,842	91,337	505
Total Title III-B	<u>233,098</u>	<u>236,827</u>	<u>230,299</u>	<u>6,528</u>
Title III-C				
Personal Services	54,536	166,485	163,103	3,382
Materials and Supplies	558	1,117	1,117	0
Contractual Services	4,499	30,239	30,239	0
Capital Outlay	343	349	349	0
Total Title III-C	<u>59,936</u>	<u>198,190</u>	<u>194,808</u>	<u>3,382</u>
Donations				
Personal Services	17,438	17,725	16,935	790
Contractual Services	27,980	28,319	20,506	7,813
Other	29,267	29,712	26,350	3,362
Total Donations	<u>74,685</u>	<u>75,756</u>	<u>63,791</u>	<u>11,965</u>
Adult Protective Services				
Personal Services	62,002	53,573	36,934	16,639
Contractual Services	8,342	8,467	3,948	4,519
Other	1,602	1,628	268	1,360
Total Adult Protective Services	<u>71,946</u>	<u>63,668</u>	<u>41,150</u>	<u>22,518</u>
Alcohol Dependency Network				
Personal Services	27,937	28,397	19,868	8,529
Contractual Services	3,955	4,015	2,449	1,566
Total Alcohol Dependency Network	<u>31,892</u>	<u>32,412</u>	<u>22,317</u>	<u>10,095</u>
Home Delivered Meals				
Personal Services	128,894	21,018	14,992	6,026
Materials and Supplies	689	700	10	690
Contractual Services	114,013	115,725	80,771	34,954
Total Home Delivered Meals	<u>\$243,596</u>	<u>\$137,443</u>	<u>\$95,773</u>	<u>\$41,670</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Human Services	\$715,153	\$744,296	\$648,138	\$96,158
Employee Fringe Benefits				
Title III-B				
Fringe Benefits	19,499	19,820	18,344	1,476
PERS - County Share	18,535	18,840	17,991	849
Total Title III-B	38,034	38,660	36,335	2,325
Title III-C				
Fringe Benefits	7,044	14,180	13,512	668
PERS - County Share	7,580	23,130	22,582	548
Total Title III-C	14,624	37,310	36,094	1,216
Donations				
Fringe Benefits	4,880	4,960	4,400	560
PERS - County Share	2,422	2,462	2,344	118
Total Donations	7,302	7,422	6,744	678
Adult Protective Services				
Fringe Benefits	4,298	4,369	3,115	1,254
PERS - County Share	8,595	8,737	5,114	3,623
Total Adult Protective Services	12,893	13,106	8,229	4,877
Alcohol Dependency Network				
Fringe Benefits	944	960	774	186
PERS - County Share	3,880	3,944	2,750	1,194
Total Alcohol Dependency Network	4,824	4,904	3,524	1,380
Home Delivered Meals				
Fringe Benefits	7,503	7,627	487	7,140
PERS - County Share	17,899	18,194	2,076	16,118
Total Home Delivered Meals	25,402	25,821	2,563	23,258
Total Employee Fringe Benefits	103,079	127,223	93,489	33,734
<i>Total Expenditures</i>	818,232	871,519	741,627	129,892
<i>Excess of Revenues Under Expenditures</i>	(74,566)	(127,853)	(142,857)	(15,004)
Other Financing Sources				
Transfers In	127,001	127,001	127,001	0
<i>Net Change in Fund Balance</i>	52,435	(852)	(15,856)	(15,004)
<i>Fund Balance Beginning of Year</i>	3,319	3,319	3,319	0
<i>Prior Year Encumbrances Appropriated</i>	27,087	27,087	27,087	0
<i>Fund Balance End of Year</i>	\$82,841	\$29,554	\$14,550	(\$15,004)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Criminal Justice Service Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$393,289	\$393,289	\$73,252	(\$320,037)
Expenditures				
Current:				
Public Safety				
Sheriff				
Personal Services	15,310	15,310	0	15,310
Materials and Supplies	465	465	0	465
Contractual Services	361,820	361,820	157,191	204,629
Capital Outlay	8,500	8,500	6,002	2,498
Other	1,897	1,897	1,859	38
Total Public Safety	387,992	387,992	165,052	222,940
Employee Fringe Benefits				
Sheriff:				
Fringe Benefits	420	420	0	420
PERS - County Share	2,125	2,125	0	2,125
Total Employee Fringe Benefits	2,545	2,545	0	2,545
<i>Total Expenditures</i>	390,537	390,537	165,052	225,485
<i>Excess of Revenues Over (Under) Expenditures</i>	2,752	2,752	(91,800)	(94,552)
Other Financing Sources				
Transfers In	2,571	2,571	2,571	0
<i>Net Change in Fund Balance</i>	5,323	5,323	(89,229)	(94,552)
<i>Fund Balance (Deficit) Beginning of Year</i>	(26,955)	(26,955)	(26,955)	0
<i>Prior Year Encumbrances Appropriated</i>	26,122	26,122	26,122	0
<i>Fund Balance (Deficit) End of Year</i>	\$4,490	\$4,490	(\$90,062)	(\$94,552)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Port Authority Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$67,000	\$67,000	\$45,103	(\$21,897)
Expenditures				
Current:				
Economic Development and Assistance				
Port Authority				
Other	67,595	67,595	54,205	13,390
<i>Excess of Revenues Under Expenditures</i>	(595)	(595)	(9,102)	(8,507)
Other Financing Sources				
Transfers In	33,000	33,000	33,000	0
<i>Net Change in Fund Balance</i>	32,405	32,405	23,898	(8,507)
<i>Fund Balance Beginning of Year</i>	5,695	5,695	5,695	0
<i>Prior Year Encumbrances Appropriated</i>	7,595	7,595	7,595	0
<i>Fund Balance End of Year</i>	<u>\$45,695</u>	<u>\$45,695</u>	<u>\$37,188</u>	<u>(\$8,507)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Project Impact Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	(132)	(132)	(132)	0
<i>Net Change in Fund Balance</i>	(132)	(132)	(132)	0
<i>Fund Balance Beginning of Year</i>	132	132	132	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,651,074	\$1,651,074	\$2,052,629	\$401,555
Other	7,426	7,426	9,232	1,806
<i>Total Revenues</i>	<u>1,658,500</u>	<u>1,658,500</u>	<u>2,061,861</u>	<u>403,361</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Auditor - Real Estate Assessment				
Personal Services	797,406	800,000	665,770	134,230
Materials and Supplies	76,324	76,551	55,623	20,928
Contractual Services	260,110	260,871	148,830	112,041
Capital Outlay	67,186	67,348	24,973	42,375
Other	34,116	34,197	18,102	16,095
Total General Government - Legislative and Executive	<u>1,235,142</u>	<u>1,238,967</u>	<u>913,298</u>	<u>325,669</u>
Employee Fringe Benefits				
Auditor - Real Estate Assessment				
Fringe Benefits	217,243	217,950	175,806	42,144
PERS - County Share	119,611	120,000	87,347	32,653
Unemployment	25,015	25,095	25,095	0
Total Employee Fringe Benefits	<u>361,869</u>	<u>363,045</u>	<u>288,248</u>	<u>74,797</u>
<i>Total Expenditures</i>	<u>1,597,011</u>	<u>1,602,012</u>	<u>1,201,546</u>	<u>400,466</u>
<i>Excess of Revenues Over Expenditures</i>	61,489	56,488	860,315	803,827
<i>Fund Balance Beginning of Year</i>	2,082,251	2,082,251	2,082,251	0
<i>Prior Year Encumbrances Appropriated</i>	59,762	59,762	59,762	0
<i>Fund Balance End of Year</i>	<u>\$2,203,502</u>	<u>\$2,198,501</u>	<u>\$3,002,328</u>	<u>\$803,827</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Program Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$20,192	\$20,192	\$5,332	(\$14,860)
Other	89,808	89,808	23,715	(66,093)
<i>Total Revenues</i>	110,000	110,000	29,047	(80,953)
Expenditures				
Current:				
Economic Development and Assistance				
Revolving Loan				
Other	116,676	116,676	20,688	95,988
<i>Net Change in Fund Balance</i>	(6,676)	(6,676)	8,359	15,035
<i>Fund Balance Beginning of Year</i>	107,926	107,926	107,926	0
<i>Prior Year Encumbrances Appropriated</i>	676	676	676	0
<i>Fund Balance End of Year</i>	\$101,926	\$101,926	\$116,961	\$15,035

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$106,743	\$106,743	\$53,668	(\$53,075)
Expenditures				
Current:				
Public Safety				
Safe Communities Program				
Personal Services	83,085	83,085	42,362	40,723
Employee Fringe Benefits				
Safe Communities Program				
Fringe Benefits	2,259	2,259	1,086	1,173
PERS - County Share	14,289	14,289	7,057	7,232
Total Employee Fringe Benefits	16,548	16,548	8,143	8,405
<i>Total Expenditures</i>	99,633	99,633	50,505	49,128
<i>Net Change in Fund Balance</i>	7,110	7,110	3,163	(3,947)
<i>Fund Balance (Deficit) Beginning of Year</i>	(7,110)	(7,110)	(7,110)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$0	(\$3,947)	(\$3,947)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Criminal Alien Assist Program Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$9,926	\$9,926	\$9,926	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	9,926	9,926	9,926	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$9,926	\$9,926	\$9,926	\$0

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$232,096	\$232,096	\$290,084	\$57,988
Intergovernmental	1,183,323	1,183,323	1,478,971	295,648
Other	97,860	97,860	122,310	24,450
<i>Total Revenues</i>	<u>1,513,279</u>	<u>1,513,279</u>	<u>1,891,365</u>	<u>378,086</u>
Expenditures				
Current:				
Human Services				
Shelter Care and Youth Services				
Personal Services	390,694	350,662	216,414	134,248
Materials and Supplies	19,135	17,462	12,047	5,415
Contractual Services	2,046,353	1,965,254	1,667,338	297,916
Capital Outlay	44,054	39,818	30,927	8,891
Other	63,061	57,009	22,748	34,261
Total Human Services	<u>2,563,297</u>	<u>2,430,205</u>	<u>1,949,474</u>	<u>480,731</u>
Employee Fringe Benefits				
Shelter Care and Youth Services				
Fringe Benefits	106,279	95,798	33,038	62,760
PERS - County Share	53,729	48,430	29,266	19,164
Unemployment	2,935	2,646	1,050	1,596
Total Employee Fringe Benefits	<u>162,943</u>	<u>146,874</u>	<u>63,354</u>	<u>83,520</u>
<i>Total Expenditures</i>	<u>2,726,240</u>	<u>2,577,079</u>	<u>2,012,828</u>	<u>564,251</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,212,961)	(1,063,800)	(121,463)	942,337
Other Financing Sources				
Transfers In	108	108	108	0
<i>Net Change in Fund Balance</i>	(1,212,853)	(1,063,692)	(121,355)	942,337
<i>Fund Balance Beginning of Year</i>	1,239,458	1,239,458	1,239,458	0
<i>Prior Year Encumbrances Appropriated</i>	71,415	71,415	71,415	0
<i>Fund Balance End of Year</i>	<u>\$98,020</u>	<u>\$247,181</u>	<u>\$1,189,518</u>	<u>\$942,337</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Donations Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Donations	\$75,000	\$125,000	\$118,763	(\$6,237)
Expenditures				
Current:				
Public Safety				
Sheriff Donations				
Other	44,491	118,491	118,335	156
<i>Net Change in Fund Balance</i>	30,509	6,509	428	(6,081)
<i>Fund Balance Beginning of Year</i>	18,568	18,568	18,568	0
<i>Prior Year Encumbrances Appropriated</i>	3,791	3,791	3,791	0
<i>Fund Balance End of Year</i>	\$52,868	\$28,868	\$22,787	(\$6,081)

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$831,499	\$831,499	\$529,696	(\$301,803)
Expenditures				
Current:				
Human Services				
Title VI - D				
Personal Services	394,800	394,800	353,186	41,614
Materials and Supplies	9,068	9,068	7,596	1,472
Contractual Services	54,245	54,245	29,783	24,462
Capital Outlay	8,000	8,000	4,000	4,000
Other	3,426	3,426	1,849	1,577
Total Human Services	469,539	469,539	396,414	73,125
Employee Fringe Benefits				
Title VI - D				
Fringe Benefits	61,250	61,250	58,546	2,704
PERS - County Share	54,900	54,900	48,539	6,361
Total Employee Fringe Benefits	116,150	116,150	107,085	9,065
<i>Total Expenditures</i>	585,689	585,689	503,499	82,190
<i>Net Change in Fund Balance</i>	245,810	245,810	26,197	(219,613)
<i>Fund Balance (Deficit) Beginning of Year</i>	(106,497)	(106,497)	(106,497)	0
<i>Prior Year Encumbrances Appropriated</i>	23,289	23,289	23,289	0
<i>Fund Balance (Deficit) End of Year</i>	\$162,602	\$162,602	(\$57,011)	(\$219,613)

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$637,179	\$637,179	\$460,410	(\$176,769)
Intergovernmental	1,440,560	1,440,560	1,040,914	(399,646)
Other	493,148	493,147	416,314	(76,833)
<i>Total Revenues</i>	<u>2,570,887</u>	<u>2,570,886</u>	<u>1,917,638</u>	<u>(653,248)</u>
Expenditures				
Current:				
Human Services				
Transportation				
Personal Services	956,760	949,545	910,982	38,563
Materials and Supplies	10,090	10,023	9,677	346
Contractual Services	1,095,070	1,087,670	851,319	236,351
Capital Outlay	4,006	3,976	2,634	1,342
Other	39,049	38,774	11,567	27,207
Total Human Services	<u>2,104,975</u>	<u>2,089,988</u>	<u>1,786,179</u>	<u>303,809</u>
Employee Fringe Benefits				
Transportation				
Fringe Benefits	91,604	90,913	85,645	5,268
PERS - County Share	132,941	131,939	126,109	5,830
Unemployment	10,388	10,312	7,447	2,865
Total Employee Fringe Benefits	<u>234,933</u>	<u>233,164</u>	<u>219,201</u>	<u>13,963</u>
<i>Total Expenditures</i>	<u>2,339,908</u>	<u>2,323,152</u>	<u>2,005,380</u>	<u>317,772</u>
<i>Net Change in Fund Balance</i>	230,979	247,734	(87,742)	(335,476)
<i>Fund Balance (Deficit) Beginning of Year</i>	(319,919)	(319,919)	(319,919)	0
<i>Prior Year Encumbrances Appropriated</i>	117,946	117,946	117,946	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$29,006</u>	<u>\$45,761</u>	<u>(\$289,715)</u>	<u>(\$335,476)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$250,000	\$250,000	\$25	(\$249,975)
Expenditures				
Current:				
Human Services				
Transportation Improvement				
Contractual Services	204,010	204,010	199,855	4,155
Other	15,073	15,073	12,672	2,401
<i>Total Expenditures</i>	<u>219,083</u>	<u>219,083</u>	<u>212,527</u>	<u>6,556</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	30,917	30,917	(212,502)	(243,419)
Other Financing Uses				
Transfers Out	(300,000)	(300,000)	0	300,000
<i>Net Change in Fund Balance</i>	(269,083)	(269,083)	(212,502)	56,581
<i>Fund Balance Beginning of Year</i>	569,009	569,009	569,009	0
<i>Prior Year Encumbrances Appropriated</i>	9,083	9,083	9,083	0
<i>Fund Balance End of Year</i>	<u>\$309,009</u>	<u>\$309,009</u>	<u>\$365,590</u>	<u>\$56,581</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$99,093	\$104,560	\$55,200	(\$49,360)
Expenditures				
Current:				
Human Services				
Victim Assistance Program				
Personal Services	69,243	73,658	37,493	36,165
Materials and Supplies	4,429	4,711	2,626	2,085
Contractual Services	8,090	8,606	2,909	5,697
Capital Outlay	3,946	4,200	4,179	21
Other	40	40	29	11
Total Human Services	85,748	91,215	47,236	43,979
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	8,231	8,231	3,349	4,882
PERS - County Share	10,791	10,791	5,191	5,600
Total Employee Fringe Benefits	19,022	19,022	8,540	10,482
<i>Total Expenditures</i>	104,770	110,237	55,776	54,461
<i>Net Change in Fund Balance</i>	(5,677)	(5,677)	(576)	5,101
<i>Fund Balance Beginning of Year</i>	4,667	4,667	4,667	0
<i>Prior Year Encumbrances Appropriated</i>	1,111	1,111	1,111	0
<i>Fund Balance End of Year</i>	\$101	\$101	\$5,202	\$5,101

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Webcheck Program Fund
For the Year Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$50,000	\$50,000	\$29,211	(\$20,789)
Expenditures				
Current:				
Human Services				
Webcheck Program				
Other	31,351	31,351	28,045	3,306
<i>Net Change in Fund Balance</i>	18,649	18,649	1,166	(17,483)
<i>Fund Balance Beginning of Year</i>	8,929	8,929	8,929	0
<i>Prior Year Encumbrances Appropriated</i>	6,351	6,351	6,351	0
<i>Fund Balance End of Year</i>	\$33,929	\$33,929	\$16,446	(\$17,483)

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, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$9,323	\$10,171	\$5,900	(\$4,271)
Intergovernmental	2,258,272	2,463,731	1,429,143	(1,034,588)
Other	87,231	95,167	55,204	(39,963)
<i>Total Revenues</i>	<u>2,354,826</u>	<u>2,569,069</u>	<u>1,490,247</u>	<u>(1,078,822)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Workforce Development				
Personal Services	142,282	151,965	95,091	56,874
Materials and Supplies	14,468	15,075	6,277	8,798
Contractual Services	1,577,103	1,665,247	1,030,791	634,456
Capital Outlay	22,203	23,013	2,692	20,321
Other	41,538	43,587	17,459	26,128
Total General Government - Legislative and Executive	<u>1,797,594</u>	<u>1,898,887</u>	<u>1,152,310</u>	<u>746,577</u>
Employee Fringe Benefits				
Workforce Development				
Fringe Benefits	23,248	24,830	15,005	9,825
PERS - County Share	19,763	21,108	13,165	7,943
Total Employee Fringe Benefits	<u>43,011</u>	<u>45,938</u>	<u>28,170</u>	<u>17,768</u>
<i>Total Expenditures</i>	<u>1,840,605</u>	<u>1,944,825</u>	<u>1,180,480</u>	<u>764,345</u>
<i>Net Change in Fund Balance</i>	514,221	624,244	309,767	(314,477)
<i>Fund Balance (Deficit) Beginning of Year</i>	(772,816)	(772,816)	(772,816)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>309,158</u>	<u>309,158</u>	<u>309,158</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$50,563</u>	<u>\$160,586</u>	<u>(\$153,891)</u>	<u>(\$314,477)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,090,129	\$1,090,129	\$1,113,309	\$23,180
Intergovernmental	71,836	71,836	73,992	2,156
Other	503,626	503,626	510,726	7,100
<i>Total Revenues</i>	<u>1,665,591</u>	<u>1,665,591</u>	<u>1,698,027</u>	<u>32,436</u>
Expenditures				
Current:				
General Government - Legislative and Executive	27,500	27,500	252	27,248
Debt Service:				
Principal Retirement	1,780,000	1,780,000	1,776,616	3,384
Interest and Fiscal Charges	402,000	402,000	401,848	152
Total Debt Service	<u>2,182,000</u>	<u>2,182,000</u>	<u>2,178,464</u>	<u>3,536</u>
<i>Total Expenditures</i>	<u>2,209,500</u>	<u>2,209,500</u>	<u>2,178,716</u>	<u>30,784</u>
<i>Excess of Revenues Under Expenditures</i>	(543,909)	(543,909)	(480,689)	63,220
Other Financing Sources				
Transfers In	480,025	480,025	480,025	0
<i>Net Change in Fund Balance</i>	(63,884)	(63,884)	(664)	63,220
<i>Fund Balance Beginning of Year</i>	307,606	307,606	307,606	0
<i>Prior Year Encumbrances Appropriated</i>	2,500	2,500	2,500	0
<i>Fund Balance End of Year</i>	<u>\$246,222</u>	<u>\$246,222</u>	<u>\$309,442</u>	<u>\$63,220</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Special Assessments	\$460,961	\$460,961	\$409,204	(\$51,757)
Expenditures				
Debt Service:				
Principal Retirement	522,898	737,212	581,669	155,543
Interest and Fiscal Charges	329,482	386,632	242,252	144,380
<i>Total Expenditures</i>	<u>852,380</u>	<u>1,123,844</u>	<u>823,921</u>	<u>299,923</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(391,419)	(662,883)	(414,717)	248,166
Other Financing Sources				
Transfers In	82,343	82,343	0	(82,343)
<i>Net Change in Fund Balance</i>	(309,076)	(580,540)	(414,717)	165,823
<i>Fund Balance Beginning of Year</i>	<u>592,692</u>	<u>592,692</u>	<u>592,692</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$283,616</u></u>	<u><u>\$12,152</u></u>	<u><u>\$177,975</u></u>	<u><u>\$165,823</u></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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$150,000	\$150,000	\$150,000	\$0
Expenditures				
Capital Outlay				
Achievement Center Construction				
Contractual Services	67,844	67,844	51,530	16,314
Other	100,000	100,000	0	100,000
<i>Total Expenditures</i>	<u>167,844</u>	<u>167,844</u>	<u>51,530</u>	<u>116,314</u>
<i>Net Change in Fund Balance</i>	(17,844)	(17,844)	98,470	116,314
<i>Fund Balance Beginning of Year</i>	812,352	812,352	812,352	0
Prior Year Encumbrances Appropriated	<u>19,038</u>	<u>19,038</u>	<u>19,038</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$813,546</u></u>	<u><u>\$813,546</u></u>	<u><u>\$929,860</u></u>	<u><u>\$116,314</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$10,000	\$10,000	\$11,461	\$1,461
Expenditures				
Capital Outlay				
Community Center Parking				
Contractual Services	76,000	76,000	47	75,953
<i>Net Change in Fund Balance</i>	(66,000)	(66,000)	11,414	77,414
<i>Fund Balance Beginning of Year</i>	76,103	76,103	76,103	0
<i>Fund Balance End of Year</i>	<u>\$10,103</u>	<u>\$10,103</u>	<u>\$87,517</u>	<u>\$77,414</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Capital Improvements Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$359,997	\$359,997	\$23,384	(\$336,613)
Expenditures				
Capital Outlay				
County Capital Improvements				
Contractual Services	509,741	509,741	316,587	193,154
Other	400	400	400	0
<i>Total Expenditures</i>	510,141	510,141	316,987	193,154
<i>Excess of Revenues Under Expenditures</i>	(150,144)	(150,144)	(293,603)	(143,459)
Other Financing Sources				
Transfers In	350,003	350,003	350,003	0
<i>Net Change in Fund Balance</i>	199,859	199,859	56,400	(143,459)
<i>Fund Balance (Deficit) Beginning of Year</i>	(259,567)	(259,567)	(259,567)	0
Prior Year Encumbrances Appropriated	75,866	75,866	75,866	0
<i>Fund Balance (Deficit) End of Year</i>	\$16,158	\$16,158	(\$127,301)	(\$143,459)

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$1,469,782	\$1,469,782	\$1,469,782	\$0
Expenditures				
Capital Outlay	1,469,782	1,469,782	1,469,782	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$9,068,159	\$9,068,159	\$9,210,340	\$142,181
Interest	93,662	93,662	95,131	1,469
Other	4,070	4,070	4,133	63
<i>Total Revenues</i>	9,165,891	9,165,891	9,309,604	143,713
Expenses				
Personal Services	75,835	75,835	24,274	51,561
Contractual Services	800,000	800,000	715,509	84,491
Claims	8,800,000	8,800,000	8,243,918	556,082
Other	75,000	75,000	70,733	4,267
<i>Total Expenses</i>	9,750,835	9,750,835	9,054,434	696,401
<i>Net Change in Fund Equity</i>	(584,944)	(584,944)	255,170	840,114
<i>Fund Equity Beginning of Year</i>	1,773,959	1,773,959	1,773,959	0
<i>Fund Equity End of Year</i>	\$1,189,015	\$1,189,015	\$2,029,129	\$840,114

Statistical Section

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

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

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

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

	2007	2006	2005	2004	2003	2002
Governmental Activities:						
Invested in Capital Assets, Net of Related Debt	\$51,385,294	\$49,734,992	\$50,357,601	\$51,486,821	\$52,579,299	\$54,680,517
Restricted:						
Capital Projects	1,028,721	907,493	834,186	1,101,717	1,017,120	1,218,157
Debt Service	3,773,761	4,322,132	4,002,586	329,836	6,478,011	2,250,734
Achievement Center	16,446,472	16,168,582	14,384,612	9,906,495	8,722,999	9,105,865
ADAMH Board	3,624,453	9,501,013	6,133,859	6,464,402	3,209,101	3,694,022
Auto and Gas	6,191,717	4,980,637	5,092,710	5,520,361	4,914,239	5,335,416
Ditch Maintenance	3,104,589	2,668,555	2,290,509	2,016,411	1,726,927	1,460,911
Real Estate Assessment	2,961,716	2,064,799	3,414,444	2,762,047	1,824,574	864,264
Shelter Care and Youth Services	1,269,686	1,272,717	1,165,656	1,095,823	1,043,809	1,018,796
Other Purposes	4,447,901	1,388,307	4,705,434	6,770,911	4,121,874	3,388,888
Unrestricted	8,874,479	8,805,698	7,515,728	12,251,890	7,409,923	11,199,719
<i>Total Governmental Activities Net Assets</i>	<u>103,108,789</u>	<u>101,814,925</u>	<u>99,897,325</u>	<u>99,706,714</u>	<u>93,047,876</u>	<u>94,217,289</u>
Business Type - Activities:						
Invested in Capital Assets, Net of Related Debt	166,041,752	164,806,466	160,226,876	150,750,867	149,926,233	142,861,980
Unrestricted	19,981,569	16,656,941	17,713,047	18,855,310	19,576,376	20,522,116
<i>Total Business-Type Activities Net Assets</i>	<u>186,023,321</u>	<u>181,463,407</u>	<u>177,939,923</u>	<u>169,606,177</u>	<u>169,502,609</u>	<u>163,384,096</u>
Primary Government:						
Invested in Capital Assets, Net of Related Debt	217,427,046	214,541,458	210,584,477	202,237,688	202,505,532	197,542,497
Restricted	42,849,016	43,274,235	42,023,996	35,968,003	33,058,654	28,337,053
Unrestricted	28,856,048	25,462,639	25,228,775	31,107,200	26,986,299	31,721,835
<i>Total Primary Government Net Assets</i>	<u>\$289,132,110</u>	<u>\$283,278,332</u>	<u>\$277,837,248</u>	<u>\$269,312,891</u>	<u>\$262,550,485</u>	<u>\$257,601,385</u>

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

	2007	2006	2005 (1)	2004	2003	2002
Program Revenues						
Governmental Activities:						
Charges for Services:						
General Government:						
Legislative and Executive	\$4,696,651	\$2,996,173	\$5,443,061	\$5,482,044	\$7,935,159	\$6,066,132
Judicial	2,321,722	2,283,378	2,688,086	3,406,417	3,334,748	2,762,431
Public Safety	3,945,645	4,041,588	4,804,786	3,556,744	3,322,761	3,097,517
Public Works	939,929	886,694	1,007,627	790,044	724,970	1,537,014
Health	1,489,972	1,959,869	1,264,452	362,710	265,234	288,244
Human Services	3,671,753	2,658,618	1,422,049	1,342,108	1,903,774	1,231,718
Economic Developmental and Assistance - Primary Government	20,853	21,071	35,880	0	0	0
Economic Developmental and Assistance - External	116,924	0	0	0	0	0
Intergovernmental	0	0	0	0	0	1,188,530
Subtotal - Charges for Services	<u>17,203,449</u>	<u>14,847,391</u>	<u>16,665,941</u>	<u>14,940,067</u>	<u>17,486,646</u>	<u>16,171,586</u>
Operating Grants and Contributions:						
General Government						
Legislative and Executive	1,164,470	1,465,037	2,994,440	1,013,519	1,068,454	1,097,981
Judicial	2,095,326	2,046,837	2,016,055	1,851,736	2,242,681	2,136,394
Public Safety	2,323,690	1,494,228	1,883,194	1,264,832	1,578,415	1,187,926
Public Works	8,372,094	7,785,233	7,361,682	7,160,676	6,871,012	6,240,441
Health	9,074,866	12,508,154	12,094,771	13,127,258	10,657,443	9,911,218
Human Services	15,625,990	11,480,802	9,048,772	14,217,274	9,381,082	9,344,393
Economic Developmental and Assistance - Primary Government	478,582	475,600	198,040	236,918	239,295	344,302
Subtotal - Operating Grants and Contributions	<u>39,135,018</u>	<u>37,255,891</u>	<u>35,596,954</u>	<u>38,872,213</u>	<u>32,038,382</u>	<u>30,262,655</u>
Capital Grants and Contributions:						
Public Works	<u>1,469,782</u>	<u>1,490,934</u>	<u>3,104,370</u>	<u>2,062,685</u>	<u>2,284,176</u>	<u>1,995,217</u>
<i>Total Governmental Activities Program Revenues</i>	<u>57,808,249</u>	<u>53,594,216</u>	<u>55,367,265</u>	<u>55,874,965</u>	<u>51,809,204</u>	<u>48,429,458</u>
Business-Type Activities:						
Charges for Services:						
Sewer	11,913,628	11,378,553	11,091,336	10,386,036	9,786,580	9,182,608
Water	6,973,550	5,448,364	6,046,924	5,778,331	5,128,887	6,127,298
Solid Waste	7,121,668	7,301,357	7,125,867	7,686,311	6,435,282	6,595,872
Subtotal - Charges for Services	<u>26,008,846</u>	<u>24,128,274</u>	<u>24,264,127</u>	<u>23,850,678</u>	<u>21,350,749</u>	<u>21,905,778</u>
Operating Grants and Contributions:						
Water	0	0	0	414,000	0	0
Solid Waste	0	25,892	12,310	70,882	115,898	59,676
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>25,892</u>	<u>12,310</u>	<u>484,882</u>	<u>115,898</u>	<u>59,676</u>
Capital Grants and Contributions						
Sewer	5,489,513	6,288,915	7,026,055	3,914,571	6,246,601	7,694,240
Water	4,529,012	3,527,517	8,685,919	3,056,009	3,137,388	6,207,036
Subtotal - Capital Grants and Contributions	<u>10,018,525</u>	<u>9,816,432</u>	<u>15,711,974</u>	<u>6,970,580</u>	<u>9,383,989</u>	<u>13,901,276</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>36,027,371</u>	<u>33,970,598</u>	<u>39,988,411</u>	<u>31,306,140</u>	<u>30,850,636</u>	<u>35,866,730</u>
<i>Total Primary Government Program Revenues</i>	<u>\$93,835,620</u>	<u>\$87,564,814</u>	<u>\$95,355,676</u>	<u>\$87,181,105</u>	<u>\$82,659,840</u>	<u>\$84,296,188</u>

(continued)

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

	2007	2006	2005	2004	2003	2002
Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive	\$14,888,448	\$15,158,112	\$17,020,345	\$14,336,052	\$12,361,229	\$12,038,870
Judicial	9,928,544	9,403,003	9,015,891	8,969,802	8,454,509	7,979,037
Public Safety	22,294,338	19,695,138	19,895,514	19,468,993	18,827,905	17,742,643
Public Works	9,420,326	10,630,639	12,885,187	10,582,551	10,994,251	10,640,263
Health	25,626,600	23,384,900	20,621,062	21,748,298	23,268,986	21,148,285
Human Services	24,314,954	20,429,586	18,680,097	14,687,014	15,705,991	15,900,949
Economic Developmental and Assistance - Primary Government	635,392	592,911	368,935	367,069	409,903	316,437
Economic Developmental and Assistance - External	532,663	0	0	0	0	0
Intergovernmental	0	418,685	818,118	292,103	541,350	3,012,765
Interest and Fiscal Charges	592,024	711,189	759,316	1,458,886	992,646	1,153,737
<i>Total Governmental Activities Expenses</i>	<u>108,233,289</u>	<u>100,424,163</u>	<u>100,064,465</u>	<u>91,910,768</u>	<u>91,556,770</u>	<u>89,932,986</u>
Business-Type Activities:						
Sewer	18,133,740	16,919,163	10,481,177	14,557,009	13,920,414	13,239,697
Water	8,050,540	8,393,574	14,377,954	9,912,198	6,491,388	5,103,415
Solid Waste	7,359,091	7,408,960	8,297,675	7,631,723	5,125,262	4,371,973
<i>Total Business-Type Activities Expenses</i>	<u>33,543,371</u>	<u>32,721,697</u>	<u>33,156,806</u>	<u>32,100,930</u>	<u>25,537,064</u>	<u>22,715,085</u>
<i>Total Primary Government Expenses</i>	<u>141,776,660</u>	<u>133,145,860</u>	<u>133,221,271</u>	<u>124,011,698</u>	<u>117,093,834</u>	<u>112,648,071</u>
Net (Expense)/Revenue						
Governmental Activities	(50,425,040)	(46,829,947)	(44,697,200)	(36,035,803)	(39,747,566)	(41,503,528)
Business-Type Activities	2,484,000	1,248,901	6,831,605	(794,790)	5,313,572	13,151,645
<i>Total Primary Government Net Expense</i>	<u>(47,941,040)</u>	<u>(45,581,046)</u>	<u>(37,865,595)</u>	<u>(36,830,593)</u>	<u>(34,433,994)</u>	<u>(28,351,883)</u>
General Revenues and Transfers						
Governmental Activities						
Taxes:						
Property and Other Local Taxes Levied For:						
General Purposes	10,786,094	10,928,172	9,939,217	9,207,843	8,720,422	8,303,232
Debt Service	1,103,531	1,364,338	1,055,966	1,092,617	1,281,357	1,817,104
Achievement Center	11,186,442	11,098,447	10,468,290	10,382,807	9,990,673	9,797,425
County Home	741,164	731,813	694,283	688,584	504,044	347,723
Drug Enforcement	1,420,319	1,253,273	1,214,090	1,208,972	1,159,203	1,088,603
Sales Taxes Levied for General Purposes	9,952,476	9,557,722	9,247,660	8,882,250	8,465,661	8,137,853
Property Transfer Taxes	823,231	926,947	2,113,203	1,968,616	0	0
Grants and Entitlements not Restricted to						
Specific Programs	4,363,731	5,318,593	4,787,343	6,009,853	4,351,795	8,273,034
Interest	5,490,975	3,912,399	2,155,344	874,016	1,148,945	1,771,579
Miscellaneous	5,850,941	3,655,843	3,068,137	2,383,083	2,960,053	2,599,737
Transfers	0	0	144,278	(4,000)	(4,000)	368,799
<i>Total Governmental Activities</i>	<u>51,718,904</u>	<u>48,747,547</u>	<u>44,887,811</u>	<u>42,694,641</u>	<u>38,578,153</u>	<u>42,505,089</u>
Business-Type Activities						
Interest	1,524,946	814,903	543,219	271,861	343,388	564,253
Gain on Sale of Capital Assets	0	0	16,850	0	0	0
Miscellaneous	550,968	1,459,680	1,086,350	622,497	457,553	314,151
Transfers	0	0	(144,278)	4,000	4,000	(368,799)
<i>Total Business-Type Activities Expenses</i>	<u>2,075,914</u>	<u>2,274,583</u>	<u>1,502,141</u>	<u>898,358</u>	<u>804,941</u>	<u>509,605</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>53,794,818</u>	<u>51,022,130</u>	<u>46,389,952</u>	<u>43,592,999</u>	<u>39,383,094</u>	<u>43,014,694</u>
Change in Net Assets						
Governmental Activities	1,293,864	1,917,600	190,611	6,658,838	(1,169,413)	1,001,561
Business-Type Activities	4,559,914	3,523,484	8,333,746	103,568	6,118,513	13,661,250
<i>Total Primary Government Change in Net Assets</i>	<u>\$5,853,778</u>	<u>\$5,441,084</u>	<u>\$8,524,357</u>	<u>\$6,762,406</u>	<u>\$4,949,100</u>	<u>\$14,662,811</u>

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

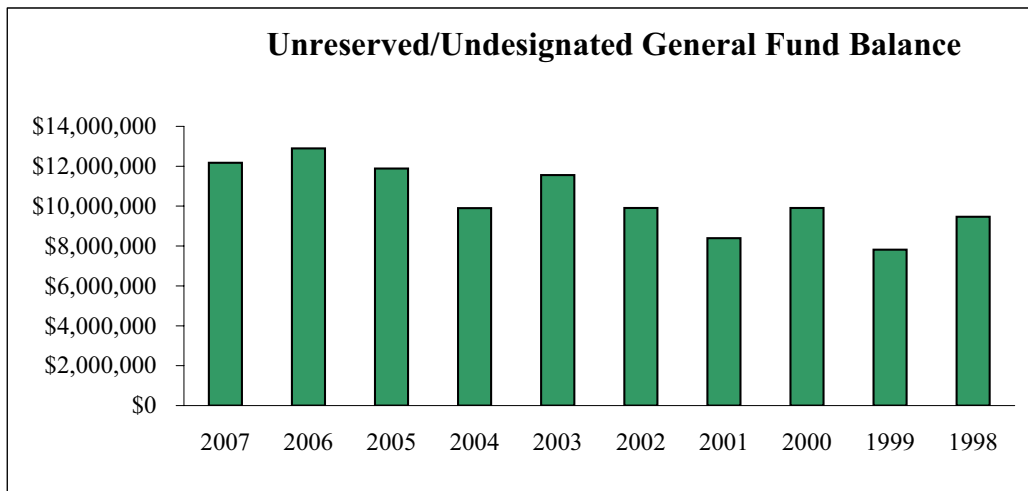
Medina County, Ohio
Program Revenues by Function/Program
 Last Six Years
(accrual basis of accounting)

	2007	2006	2005	2004	2003	2002
Function/Program						
Governmental Activities:						
General Government						
Legislative and Executive	\$5,861,121	\$4,461,210	\$8,437,501	\$6,495,563	\$9,003,613	\$7,164,113
Judicial	4,417,048	4,330,215	4,704,141	5,258,153	5,577,429	4,898,825
Public Safety	6,269,335	5,535,816	6,687,980	4,821,576	4,901,176	4,285,443
Public Works	10,781,805	10,162,861	11,473,679	10,013,405	9,880,158	9,772,672
Health	10,564,838	14,468,023	13,359,223	13,489,968	10,922,777	10,199,462
Human Services	19,297,743	14,139,420	10,470,821	15,559,382	11,284,856	10,576,111
Economic Development and Assistance - Primary Government	499,435	496,671	233,920	236,918	239,295	344,302
Economic Development and Assistance - External (1)	116,924	0	0	0	0	0
Intergovernmental	0	0	0	0	0	1,188,530
<i>Total Governmental Activities</i>	<u>57,808,249</u>	<u>53,594,216</u>	<u>55,367,265</u>	<u>55,874,965</u>	<u>51,809,304</u>	<u>48,429,458</u>
Business-type activities:						
Sewer	17,403,141	17,667,468	18,117,391	14,300,607	16,033,181	16,876,848
Water	11,502,562	8,975,881	14,732,843	9,248,340	8,266,275	12,334,334
Solid Waste	7,121,668	7,327,249	7,138,177	7,757,193	6,551,180	6,655,548
<i>Total Business-Type Activities</i>	<u>36,027,371</u>	<u>33,970,598</u>	<u>39,988,411</u>	<u>31,306,140</u>	<u>30,850,636</u>	<u>35,866,730</u>
<i>Total Primary Government</i>	<u>\$93,835,620</u>	<u>\$87,564,814</u>	<u>\$95,355,676</u>	<u>\$87,181,105</u>	<u>\$82,659,940</u>	<u>\$84,296,188</u>

(1) During 2007, Intergovernmental expenses were classified by function as external sources.
 Information prior to 2007 is not available.

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

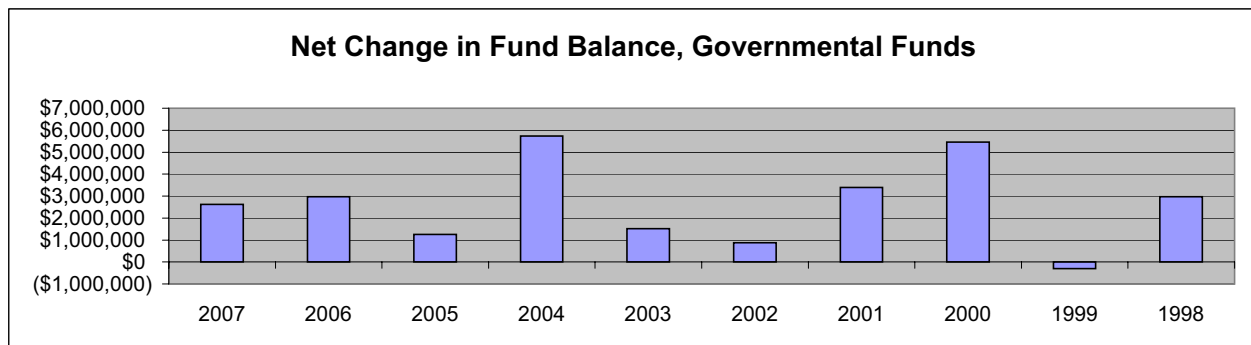
	2007	2006	2005	2004	2003
General Fund					
Reserved	\$654,748	\$1,044,077	\$683,319	\$620,771	\$211,783
Unreserved	12,172,698	12,891,533	11,882,337	9,901,970	11,555,553
<i>Total General Fund</i>	<u>12,827,446</u>	<u>13,935,610</u>	<u>12,565,656</u>	<u>10,522,741</u>	<u>11,767,336</u>
All Other Governmental Funds					
Reserved	1,881,396	2,307,721	2,186,835	2,259,801	117,493
Undesignated, Reported in:					
Special Revenue funds	34,584,311	30,389,724	28,321,593	28,465,405	23,103,176
Debt Service funds	515,801	815,977	1,343,977	1,597,989	2,121,108
Capital Projects funds	892,736	634,208	693,913	1,015,095	1,017,120
<i>Total All Other Governmental Funds</i>	<u>37,874,244</u>	<u>34,147,630</u>	<u>32,546,318</u>	<u>33,338,290</u>	<u>26,358,897</u>
<i>Total Governmental Funds</i>	<u>\$50,701,690</u>	<u>\$48,083,240</u>	<u>\$45,111,974</u>	<u>\$43,861,031</u>	<u>\$38,126,233</u>



2002	2001	2000	1999	1998
\$132,791	\$869,332	\$867,792	\$237,660	\$448,894
9,906,650	8,397,264	9,910,785	7,816,805	9,466,773
10,039,441	9,266,596	10,778,577	8,054,465	9,915,667
243,209	1,726,707	1,976,644	1,513,616	1,951,205
22,782,197	21,248,369	16,248,000	15,525,698	16,219,761
2,459,793	1,857,048	1,616,815	1,258,093	283,367
1,086,920	1,635,751	1,719,960	535,513	(1,185,159)
26,572,119	26,467,875	21,561,419	18,832,920	17,269,174
\$36,611,560	\$35,734,471	\$32,339,996	\$26,887,385	\$27,184,841

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

	2007	2006	2005	2004	2003
Revenues					
Property Taxes	\$25,215,487	\$25,316,392	\$23,167,578	\$22,607,376	\$21,607,062
Sales Taxes	9,952,476	9,557,722	9,247,660	8,882,250	8,465,661
Property Transfer Taxes	823,231	926,947	2,113,203	1,968,616	0
Charges for Services	15,406,823	13,369,036	15,149,458	13,233,413	16,331,587
Licenses and Permits	5,965	19,018	124,610	142,342	35,630
Fines and Forfeitures	821,902	673,409	646,182	681,517	595,918
Intergovernmental	47,301,110	45,362,701	40,352,013	44,396,903	40,367,576
Special Assessments	877,193	974,326	949,385	890,237	820,641
Interest	5,395,844	3,912,399	2,155,344	865,576	1,133,832
Rentals	377,782	358,907	364,750	260,005	234,528
Donations	192,697	250,063	175,084	99,008	118,078
Other	5,850,941	3,655,843	3,068,137	2,381,436	2,958,878
Total Revenues	112,221,451	104,376,763	97,513,404	96,408,679	92,669,391
Expenditures					
Current:					
General Government:					
Legislative and Executive	15,110,565	14,629,399	15,349,989	14,182,034	12,112,114
Judicial	9,820,561	9,356,069	8,780,945	8,791,606	8,314,326
Public Safety	21,253,841	19,461,404	18,086,388	17,790,560	17,401,603
Public Works	8,197,916	8,262,713	8,676,907	7,518,086	7,814,336
Health	25,212,522	23,059,844	19,269,125	21,658,900	22,525,393
Human Services	24,017,798	20,189,682	18,155,207	14,053,168	15,263,462
Economic Development and Assistance	635,354	592,911	368,935	325,213	394,731
Other	0	0	0	0	0
Capital Outlay	1,729,362	2,028,664	3,852,346	2,698,723	3,611,743
Intergovernmental	844,663	418,685	818,118	292,103	541,350
Debt service:					
Principal Retirement	2,209,568	2,715,932	2,334,055	2,273,303	2,204,498
Interest and Fiscal Charges	592,584	721,008	770,635	1,117,347	998,120
Bond Issuance Cost	0	0	0	0	0
Total Expenditures	109,624,734	101,436,311	96,462,650	90,701,043	91,181,676
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>2,596,717</i>	<i>2,940,452</i>	<i>1,050,754</i>	<i>5,707,636</i>	<i>1,487,715</i>
Other Financing Sources (Uses)					
Sale of Capital Assets	21,733	30,814	55,911	31,162	30,958
OWDA Proceeds	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Repayment to Refunded Bond Escrow Agent	0	0	0	0	0
Inception of Capital Lease	0	0	0	0	0
Transfers In	2,743,940	3,099,730	3,407,147	3,432,386	3,588,285
Transfers Out	(2,743,940)	(3,099,730)	(3,262,869)	(3,436,386)	(3,592,285)
Transfers Out to Component Unit	0	0	0	0	0
Total Other Financing Sources (Uses)	21,733	30,814	200,189	27,162	26,958
Net Change in Fund Balances	\$2,618,450	\$2,971,266	\$1,250,943	\$5,734,798	\$1,514,673
Debt Service as a Percentage of Noncapital Expenditures	2.6%	3.5%	3.3%	3.8%	3.6%



2002	2001	2000	1999	1998
\$21,305,683	\$19,273,148	\$16,001,882	\$15,859,094	\$14,365,972
8,137,853	7,701,566	7,564,324	7,191,887	6,511,196
0	0	0	0	0
14,995,533	13,105,568	10,468,852	11,406,102	11,664,524
22,257	19,813	5,985	22,983	19,827
644,485	635,832	553,455	447,871	478,092
36,475,060	33,405,037	35,777,602	29,576,128	29,764,063
747,186	863,719	1,232,520	998,835	1,064,809
1,771,579	3,803,932	5,437,039	3,284,978	3,083,638
243,995	243,218	210,843	225,606	331,907
169,274	138,379	142,852	117,125	210,687
2,804,949	2,344,200	1,999,102	1,341,306	661,001
<u>87,317,854</u>	<u>81,534,412</u>	<u>79,394,456</u>	<u>70,471,915</u>	<u>68,155,716</u>
11,048,286	10,242,190	9,975,779	8,574,337	7,748,386
7,642,905	8,029,105	6,960,094	6,941,495	6,149,149
16,349,189	15,413,705	13,936,694	12,206,605	10,510,383
6,670,167	7,040,709	6,544,156	6,444,036	6,939,607
20,174,085	18,064,712	16,018,161	15,413,734	13,111,271
15,307,415	12,022,650	13,088,715	11,743,191	10,952,846
308,100	353,055	311,796	433,753	287,860
0	0	0	0	142,959
4,229,778	2,351,099	4,778,509	6,248,792	4,085,316
3,012,765	883,747	944,670	2,846,202	1,434,169
2,097,953	2,057,110	1,964,112	1,902,171	1,893,137
1,200,252	1,331,930	1,481,893	1,515,056	1,542,624
45,500	0	0	0	0
<u>88,086,395</u>	<u>77,790,012</u>	<u>76,004,579</u>	<u>74,269,372</u>	<u>64,797,707</u>
<u>(768,541)</u>	<u>3,744,400</u>	<u>3,389,877</u>	<u>(3,797,457)</u>	<u>3,358,009</u>
11,831	40,677	12,662	0	0
0	0	0	0	0
4,975,000	0	2,062,440	3,500,000	0
(3,710,000)	0	0	0	0
0	0	0	0	0
4,610,174	3,669,243	3,950,735	6,719,378	2,232,505
(4,241,375)	(3,649,391)	(3,963,103)	(6,661,377)	(2,232,505)
0	(410,454)	0	(58,000)	(380,081)
<u>1,645,630</u>	<u>(349,925)</u>	<u>2,062,734</u>	<u>3,500,001</u>	<u>(380,081)</u>
<u>\$877,089</u>	<u>\$3,394,475</u>	<u>\$5,452,611</u>	<u>(\$297,456)</u>	<u>\$2,977,928</u>
3.9%	4.5%	4.8%	5.0%	5.7%

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

	2007	2006	2005	2004
Unvoted Millage				
Operating	\$2.330000	\$2.330000	\$2.360000	\$2.350000
Bond	0.170000	0.170000	0.140000	0.150000
Voted Millage - by levy				
Mental Retardation Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.786422	0.792304	0.794391	0.854555
Commercial/Industrial and Public Utility Real	0.735621	0.743031	0.736170	0.776536
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2000 Mental Retardation Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.880793	0.887380	0.889718	0.957102
Commercial/Industrial and Public Utility Real	0.823896	0.832195	0.824510	0.869720
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
Mental Retardation Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.960022	0.967203	0.969750	1.043195
Commercial/Industrial and Public Utility Real	1.014332	1.024550	1.015090	1.070751
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing (1)				
Residential/Agricultural Real	0.000000	0.090000	0.100000	0.110000
Commercial/Industrial and Public Utility Real	0.000000	0.090000	0.100000	0.110000
General Business and Public Utility Personal	0.000000	0.090000	0.100000	0.110000
2006 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.347402	0.316922	0.317756	0.341822
Commercial/Industrial and Public Utility Real	0.346509	0.299316	0.296553	0.312814
General Business and Public Utility Personal	0.350000	0.400000	0.400000	0.400000
2002 County Home - 5 Year				
Residential/Agricultural Real	0.182423	0.183787	0.184271	0.198227
Commercial/Industrial and Public Utility Real	0.189462	0.191370	0.189603	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	3.157062	3.237596	3.255886	3.504901
Commercial/Industrial and Public Utility Real	3.109820	3.180462	3.161926	3.339821
General Business and Public Utility Personal	4.570000	4.710000	4.720000	4.730000
Total Millage by type of Property				
Residential/Agricultural Real	\$5.657062	\$5.737596	\$5.755886	\$6.004901
Commercial/Industrial and Public Utility Real	5.609820	5.680462	5.661926	5.839821
General Business and Public Utility Personal	7.070000	7.210000	7.220000	7.230000

2003	2002	2001	2000	1999	1998
\$2.330000	\$2.290000	\$2.280000	\$2.380000	\$2.350000	\$2.370000
0.170000	0.210000	0.220000	0.120000	0.150000	0.130000
0.858520	0.862196	1.000000	0.199318	0.199692	0.209737
0.771593	0.765526	0.992969	0.333020	0.337561	0.337776
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.961542	0.965660	1.120000	0.567121	0.568187	0.596771
0.864184	0.857389	1.112125	0.640755	0.649492	0.649907
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.048034	1.052522	1.220744	1.215880	1.218166	1.279449
1.063933	1.055568	1.369184	1.378877	1.397680	1.398571
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.120000	0.140000	0.170000	0.180000	0.200000	0.230000
0.120000	0.140000	0.170000	0.180000	0.200000	0.230000
0.120000	0.140000	0.170000	0.180000	0.200000	0.230000
0.343408	0.344878	0.285251	0.284115	0.284649	0.298968
0.310822	0.308378	0.321071	0.323344	0.327753	0.327962
0.400000	0.400000	0.500000	0.500000	0.500000	0.500000
0.199147	0.000000	0.000000	0.000000	0.000000	0.000000
0.200000	0.000000	0.000000	0.000000	0.000000	0.000000
0.200000	0.000000	0.000000	0.000000	0.000000	0.000000
3.530651	3.365256	3.795995	2.446434	2.470694	2.614925
3.330532	3.126861	3.965349	2.855996	2.912486	2.944216
4.740000	4.560000	4.690000	4.700000	4.720000	4.750000
\$6.030651	\$5.865256	\$6.295995	\$4.946434	\$4.970694	\$5.114925
5.830532	5.626861	6.465349	5.355996	5.412486	5.444216
7.240000	7.060000	7.190000	7.200000	7.220000	7.250000

(continued)

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

	2007	2006	2005	2004
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.250000	\$3.350000	\$3.350000	\$3.350000
Commercial/Industrial and Public Utility Real	3.250000	3.350000	3.350000	3.350000
General Business and Public Utility Personal	3.250000	3.350000	3.350000	3.350000
Medina				
Residential/Agricultural Real	5.056186	5.206620	5.308539	5.412669
Commercial/Industrial and Public Utility Real	4.951608	5.094469	5.188104	5.237648
General Business and Public Utility Personal	5.450000	5.600000	5.700000	5.700000
Rittman				
Residential/Agricultural Real	5.321502	5.327460	5.401219	5.394455
Commercial/Industrial and Public Utility Real	5.625177	5.612308	5.896482	5.932239
General Business and Public Utility Personal	5.800000	5.800000	6.200000	6.200000
Wadsworth				
Residential/Agricultural Real	5.012010	5.035385	5.058484	5.232944
Commercial/Industrial and Public Utility Real	4.806931	4.949089	4.975061	5.073019
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Briarwood Beach				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Chippewa Lake				
Residential/Agricultural Real	8.097698	8.109200	8.117048	8.600000
Commercial/Industrial and Public Utility Real	8.088452	8.088452	8.088452	8.291744
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
Creston				
Residential/Agricultural Real	6.608060	6.608060	6.933345	6.611385
Commercial/Industrial and Public Utility Real	7.870810	7.870810	7.870810	7.949280
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	9.696712	9.704977	9.671229	10.163818
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	10.416715	8.704753	8.696679	9.196491
Commercial/Industrial and Public Utility Real	10.506457	8.979496	9.103934	8.798295
General Business and Public Utility Personal	10.700000	10.700000	10.700000	11.700000
Seville				
Residential/Agricultural Real	4.296194	4.361514	4.350932	4.475786
Commercial/Industrial and Public Utility Real	4.309712	4.254014	4.262776	4.331148
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	6.394984	6.394392	6.387260	6.599136
Commercial/Industrial and Public Utility Real	6.604244	6.517480	6.515156	6.577916
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000

2003	2002	2001	2000	1999	1998
\$3.350000	\$3.350000	\$3.450000	\$3.550000	\$3.650000	\$3.870000
3.350000	3.350000	3.450000	3.550000	3.650000	3.870000
3.350000	3.350000	3.450000	3.550000	3.650000	3.870000
5.408870	5.419997	5.800000	5.233036	5.234162	5.398556
5.230067	5.208278	5.784156	5.437955	5.425842	5.521543
5.700000	5.700000	5.800000	6.000000	6.000000	6.100000
5.414497	5.665786	5.683977	4.423419	4.659125	4.661479
5.932691	6.179620	6.185122	5.472825	5.514087	5.513981
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
5.253312	5.252520	5.711376	5.446422	5.442926	5.550544
5.072081	5.041850	5.793105	5.579156	5.577470	5.572652
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
0.000000	0.000000	0.000000	0.000000	0.000000	2.600000
0.000000	0.000000	0.000000	0.000000	0.000000	2.600000
0.000000	0.000000	0.000000	0.000000	0.000000	2.600000
7.188488	7.206302	8.151212	8.157092	8.159006	2.600000
6.884108	6.884108	8.600000	8.600000	8.600000	2.600000
8.600000	8.600000	8.600000	8.600000	8.600000	2.600000
7.281725	7.644880	7.670905	7.723590	8.302520	8.355935
7.804100	8.182170	8.243525	8.244330	8.318585	8.292560
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
6.654593	6.640018	8.001655	8.020347	8.020373	8.381269
19.600000	19.600000	19.600000	19.600000	19.600000	19.600000
19.600000	19.600000	19.600000	19.600000	19.600000	19.600000
9.189402	9.177624	10.297866	8.266462	7.207699	7.520696
8.838459	8.962026	10.678251	9.566637	8.549656	8.590331
11.700000	11.700000	11.700000	11.700000	10.700000	10.700000
4.463724	4.461304	4.868132	4.861072	3.219448	3.264940
4.362098	4.384110	5.088340	5.092178	3.751684	3.793328
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.590760	6.596104	7.174148	7.163884	7.146336	7.400000
6.577916	6.571320	7.400000	7.316400	7.386612	7.400000
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(continued)

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

	2007	2006	2005	2004
Westfield Center				
Residential/Agricultural Real	\$2.600000	\$2.600000	\$2.600000	\$2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000
Townships				
Brunswick Hills				
Residential/Agricultural Real	10.088993	10.218462	10.392410	10.830033
Commercial/Industrial and Public Utility Real	10.177582	10.234948	10.517423	10.528415
General Business and Public Utility Personal	11.850000	11.850000	11.850000	12.350000
Chatham				
Residential/Agricultural Real	5.200032	5.197139	5.193708	5.402412
Commercial/Industrial and Public Utility Real	4.854622	4.854622	4.854622	4.910765
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.599018	4.600000	3.764307	3.875681
Commercial/Industrial and Public Utility Real	5.333812	4.600000	3.634397	3.815963
General Business and Public Utility Personal	5.600000	4.600000	4.100000	4.100000
Guilford				
Residential/Agricultural Real	7.776310	7.296529	7.026554	7.505190
Commercial/Industrial and Public Utility Real	7.799765	6.972569	6.657843	6.783260
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	5.091314	4.611523	4.352694	4.739532
Commercial/Industrial and Public Utility Real	5.210675	4.383479	4.074435	4.191869
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.600015	4.602680	4.600938	4.688863
Commercial/Industrial and Public Utility Real	4.598510	4.602591	4.650313	4.662352
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.992624	0.993412	0.992606	1.032007
Commercial/Industrial and Public Utility Real	1.038216	1.039964	1.059739	1.067308
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	8.014376	8.076046	8.067912	8.506442
Commercial/Industrial and Public Utility Real	8.476222	8.508026	8.073411	8.278521
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	5.819665	5.820192	5.820617	5.939502
Commercial/Industrial and Public Utility Real	6.116290	6.116290	6.116290	5.959012
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000

2003	2002	2001	2000	1999	1998
\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
10.996349	10.136119	11.599597	11.594534	5.927460	6.131485
10.528415	9.726002	11.919329	11.933424	6.475805	6.386942
12.350000	12.600000	12.600000	12.600000	7.600000	7.600000
5.400128	5.398869	5.747695	5.753865	5.757937	5.936848
4.910765	4.891053	5.528885	5.517634	5.500950	5.617926
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
3.874232	3.872702	4.100000	2.600000	2.600000	2.600000
3.821705	3.753210	4.100000	2.600000	2.600000	2.600000
4.100000	4.100000	4.100000	2.600000	2.600000	2.600000
7.500086	6.846749	7.441598	7.135722	6.844872	7.176577
6.832514	6.135612	7.497855	7.235409	6.987428	7.095920
8.150000	7.650000	7.650000	7.650000	7.650000	7.650000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
4.733991	4.081553	4.541598	4.235722	4.222706	4.496787
4.241123	3.544221	4.608782	4.341102	4.385405	4.491791
5.250000	4.750000	4.750000	4.750000	4.750000	4.750000
4.680708	4.680220	4.958836	4.938099	4.927643	5.045071
4.680221	4.670365	5.237978	5.331278	5.474982	5.492279
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
1.029286	1.028737	1.150999	1.141413	1.134946	1.187983
1.074640	1.075941	1.323773	1.351257	1.387133	1.394715
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
8.548069	8.623994	7.816407	7.797255	7.813144	8.037429
8.263693	8.261033	7.997233	7.940474	7.909797	7.864037
13.050000	13.050000	11.050000	11.050000	11.050000	11.050000
5.937877	9.426663	6.400000	6.400000	5.723755	5.833095
5.959970	9.988203	6.400000	6.400000	5.754027	5.754580
6.400000	10.700000	6.400000	6.400000	6.400000	6.400000

(continued)

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

	2007	2006	2005	2004
Lafayette				
Residential/Agricultural Real	\$8.710800	\$8.780093	\$8.885133	\$9.345040
Commercial/Industrial and Public Utility Real	8.673906	8.673906	8.675541	8.883864
General Business and Public Utility Personal	10.500000	10.500000	10.500000	10.500000
Lafayette/Chippewa-on-the-Lake Village				
Residential/Agricultural Real	3.512186	3.548239	3.602465	3.854482
Commercial/Industrial and Public Utility Real	3.775302	3.775302	3.776243	3.900000
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Lafayette/Brairwood Beach Village				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Litchfield				
Residential/Agricultural Real	7.494826	7.501521	7.506348	7.788376
Commercial/Industrial and Public Utility Real	7.592249	7.658464	7.849297	7.887056
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.451294	5.097181	4.949641	4.917064
Commercial/Industrial and Public Utility Real	5.566764	5.227116	5.015901	4.813290
General Business and Public Utility Personal	6.200000	6.200000	5.700000	5.200000
Medina				
Residential/Agricultural Real	5.216260	5.246827	5.255789	5.457099
Commercial/Industrial and Public Utility Real	5.233007	5.259360	5.257680	5.327249
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Montville				
Residential/Agricultural Real	8.010667	7.533614	5.917558	6.244032
Commercial/Industrial and Public Utility Real	7.908677	7.984386	6.060798	6.373281
General Business and Public Utility Personal	10.950000	10.950000	9.950000	9.950000
Sharon				
Residential/Agricultural Real	6.695655	6.432674	6.425671	6.846073
Commercial/Industrial and Public Utility Real	6.178666	5.779736	5.927316	6.352439
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.505186	5.515470	5.515066	5.612574
Commercial/Industrial and Public Utility Real	5.437342	5.407054	5.406234	5.469180
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	2.005186	2.015470	2.015066	2.112574
Commercial/Industrial and Public Utility Real	1.937342	1.907054	1.906234	1.969180
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.287922	3.298360	3.300238	2.884635
Commercial/Industrial and Public Utility Real	3.654818	3.651246	3.658142	3.052938
General Business and Public Utility Personal	4.400000	4.400000	4.400000	3.400000
Westfield				
Residential/Agricultural Real	4.086679	4.087332	4.086147	4.186308
Commercial/Industrial and Public Utility Real	4.188768	4.201567	4.205827	4.246803
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2003	2002	2001	2000	1999	1998
\$9.352899	\$8.200488	\$7.996174	\$8.092060	\$8.115171	\$8.264177
8.863044	7.433569	7.834131	7.855011	7.875782	7.625705
10.500000	9.750000	8.750000	9.750000	9.750000	10.000000
3.857863	2.666426	3.985186	4.079384	4.095429	4.174583
3.900000	2.481231	4.142583	4.165215	4.181106	3.944673
3.900000	3.150000	4.150000	5.150000	5.150000	5.400000
0.000000	0.000000	0.000000	0.000000	0.000000	4.174583
0.000000	0.000000	0.000000	0.000000	0.000000	3.944673
0.000000	0.000000	0.000000	0.000000	0.000000	5.400000
6.990313	7.001935	7.588233	7.592343	7.601528	7.880292
7.157620	7.157620	8.268208	8.268208	8.268307	8.268307
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.005265	5.014486	5.361999	5.368521	5.096056	5.242538
4.769637	4.878991	5.284880	5.295392	5.178884	5.305145
5.450000	5.450000	6.200000	6.200000	5.450000	5.450000
4.075718	4.081248	4.291596	4.286218	3.435800	3.471090
3.968497	3.947904	4.401982	4.437923	3.816664	3.803889
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
6.347821	6.413759	7.134118	7.936067	8.004364	8.505021
6.385609	6.291094	7.470148	8.416244	8.649540	8.680443
9.950000	9.950000	9.950000	10.950000	10.950000	10.950000
5.450639	5.454380	6.019036	5.602208	5.644783	5.852063
4.808687	4.958938	5.965457	5.546217	5.641051	5.656467
7.400000	7.400000	7.400000	8.400000	8.400000	8.400000
5.614110	5.611006	5.900000	5.226142	5.229432	5.326004
5.469180	5.466548	5.900000	5.351822	5.372712	5.430880
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.114110	2.111006	2.400000	1.726142	1.729432	1.826004
1.969180	1.966548	2.400000	1.851822	1.872712	1.930880
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
2.888589	2.887194	2.972387	2.970158	3.550122	3.244000
3.053044	3.047227	3.207068	3.201978	3.999908	3.522916
3.400000	3.400000	3.400000	3.400000	4.400000	3.800000
4.187392	4.186602	4.384984	4.385826	4.391886	4.488184
4.248519	4.181505	4.476349	4.475341	4.474717	4.496299
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

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

	2007	2006	2005	2004
Westfield/Gloria Glens Village				
Residential/Agricultural Real	\$0.400000	\$0.400000	\$0.400000	\$0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
York				
Residential/Agricultural Real	5.888657	5.990726	6.009173	6.187499
Commercial/Industrial and Public Utility Real	5.770373	6.781803	5.781803	6.200000
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.594014	0.598456	0.600032	0.645476
Commercial/Industrial and Public Utility Real	0.594044	0.600028	0.594488	0.627085
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
County Library				
Residential/Agricultural Real	1.634846	1.639729	1.641092	1.690254
Commercial/Industrial and Public Utility Real	1.666052	1.667721	1.658547	1.697431
General Business and Public Utility Personal	2.250000	2.250000	2.250000	2.250000
Medina County Park District				
Residential/Agricultural Real	0.744646	0.378961	0.380077	0.408764
Commercial/Industrial and Public Utility Real	0.742426	0.365362	0.362582	0.382620
General Business and Public Utility Personal	0.750000	0.500000	0.500000	0.500000
Ella Everhard Library				
Residential/Agricultural Real	1.604466	1.614543	1.623898	1.738259
Commercial/Industrial and Public Utility Real	1.586455	1.672193	1.688424	1.750000
General Business and Public Utility Personal	1.750000	1.750000	1.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.765515	2.783235	2.782535	2.950527
Commercial/Industrial and Public Utility Real	3.006119	2.946893	2.945289	3.068374
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	3.611536	3.613982	3.870780	2.961018
Commercial/Industrial and Public Utility Real	4.112495	4.112495	4.045448	3.423746
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Cleveland Metro Parks				
Residential/Agricultural Real	1.671514	1.846449	1.845703	1.166111
Commercial/Industrial and Public Utility Real	1.718742	1.850000	1.839668	1.320837
General Business and Public Utility Personal	1.850000	1.850000	1.850000	1.550000
Wayne County Library				
Residential/Agricultural Real	0.993829	0.994250	0.805001	0.807108
Commercial/Industrial and Public Utility Real	1.085504	1.081017	0.872974	0.874935
General Business and Public Utility Personal	1.250000	1.250000	1.000000	1.000000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.00000	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.02140	2.02740	2.02812	2.01225
General Business and Public Utility Personal	3.05000	3.05000	3.05000	3.05000

2003	2002	2001	2000	1999	1998
\$0.400000	\$0.400000	\$0.400000	\$0.400000	\$0.400000	\$0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
6.183482	5.634377	7.503035	7.464960	7.443410	8.824375
6.200000	5.334581	7.230233	7.697831	7.646643	8.710404
6.200000	6.200000	7.700000	7.700000	7.700000	9.200000
0.648472	0.651248	0.755336	0.752959	0.454374	0.477232
0.623093	0.618193	0.801862	0.807539	0.518551	0.518881
1.000000	1.000000	1.000000	1.000000	0.700000	0.700000
0.693270	0.696834	0.807831	0.804714	0.806380	0.848120
0.691881	0.686936	0.892040	0.898035	0.912512	0.913840
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
0.410588	0.412086	0.476836	0.474923	0.475773	0.302008
0.380153	0.377112	0.489120	0.492731	0.499610	0.330554
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.750000	1.015079	1.181323	1.174987	1.175949	1.224799
1.750000	1.090271	1.399729	1.401764	1.399337	1.392919
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.953172	2.947827	3.445722	3.438379	3.446909	3.697298
3.068374	3.063227	3.910797	3.686911	3.739961	3.887680
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.313786	3.492758	3.701665	3.702422	4.074638	1.796065
3.808689	4.028233	4.097883	4.095714	4.209994	1.964518
4.300000	4.300000	4.300000	4.300000	4.300000	3.300000
1.275831	1.277145	1.281240	1.427219	1.428909	1.431722
1.340331	1.324997	1.324742	1.503872	1.508351	1.509114
1.550000	1.550000	1.550000	1.550000	1.550000	1.550000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.99957	2.00455	2.00000	2.00000	2.05692	2.07215
2.00000	2.16546	2.18048	2.21540	2.21860	2.23128
3.05000	3.05000	3.05000	3.05000	3.05000	3.05000

(continued)

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

	2007	2006	2005	2004
Wayne				
Residential/Agricultural Real	\$2.000002	\$2.000002	\$2.000002	\$2.001109
Commercial/Industrial and Public Utility Real	2.310632	2.298979	2.397347	2.309935
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
Out-of-County School Districts				
North Central LSD				
Residential/Agricultural Real	28.135766	22.936071	22.985237	22.928285
Commercial/Industrial and Public Utility Real	28.225390	23.036495	23.063693	23.061191
General Business and Public Utility Personal	35.900000	30.700000	30.700000	30.700000
Rittman Exempted Village SD				
Residential/Agricultural Real	36.529270	27.304939	32.698401	32.418447
Commercial/Industrial and Public Utility Real	55.191542	45.760541	51.579092	51.747243
General Business and Public Utility Personal	63.050000	53.800000	60.300000	60.300000
Schools				
Black River Local School District				
Residential/Agricultural Real	23.551943	23.945629	25.425060	25.922093
Commercial/Industrial and Public Utility Real	26.897219	27.604449	28.881843	29.196711
General Business and Public Utility Personal	55.830000	55.830000	56.830000	56.830000
Brunswick City School District				
Residential/Agricultural Real	39.906323	35.008619	36.709456	30.257824
Commercial/Industrial and Public Utility Real	40.351360	35.169796	36.678052	30.428187
General Business and Public Utility Personal	70.370000	65.470000	67.170000	60.670000
Buckeye Local School District				
Residential/Agricultural Real	24.700029	24.802810	25.864779	26.986815
Commercial/Industrial and Public Utility Real	27.912677	28.036694	28.951101	29.319505
General Business and Public Utility Personal	59.700000	59.700000	60.700000	60.700000
Cloverleaf Local School District				
Residential/Agricultural Real	27.992806	29.566992	22.963435	24.456033
Commercial/Industrial and Public Utility Real	29.317681	33.483559	27.014311	27.555154
General Business and Public Utility Personal	55.400000	61.300000	55.800000	55.800000
Highland Local School District				
Residential/Agricultural Real	31.418431	31.667105	32.406460	34.439494
Commercial/Industrial and Public Utility Real	26.343609	28.467317	28.040974	30.149043
General Business and Public Utility Personal	70.550000	70.550000	71.320000	71.320000
Medina City School District				
Residential/Agricultural Real	43.339788	43.589730	36.398567	38.187502
Commercial/Industrial and Public Utility Real	47.623289	47.483362	39.682739	40.650956
General Business and Public Utility Personal	91.480000	91.480000	84.080000	84.080000
Wadsworth City School District				
Residential/Agricultural Real	31.728218	31.869675	32.751023	34.356733
Commercial/Industrial and Public Utility Real	35.164292	36.567474	37.583103	38.590850
General Business and Public Utility Personal	71.500000	71.500000	72.250000	72.250000

(1) The last year collected was 2006.

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

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

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

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

2003	2002	2001	2000	1999	1998
\$2.000001	\$2.000003	\$2.000000	\$1.996742	\$2.197212	\$2.210185
2.483054	2.660846	2.673513	2.683112	2.701217	2.708094
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
23.348809	23.606733	24.013849	24.418511	27.314795	27.646316
23.389371	23.606331	24.139615	24.577669	27.412737	27.773647
31.000000	31.200000	31.600000	32.000000	34.800000	35.100000
27.481211	29.519675	29.680831	29.728339	32.882544	32.915640
46.861980	50.139318	50.207562	50.068563	50.916058	50.916083
54.800000	54.800000	54.800000	54.800000	54.800000	54.800000
26.364610	27.406735	33.082014	33.691816	35.650202	36.470845
29.353651	31.326439	38.577869	38.347417	38.503324	38.845047
56.830000	56.830000	60.830000	60.830000	60.830000	60.830000
30.261270	30.202691	31.794103	31.677489	32.208396	32.991063
30.246939	30.113461	33.198379	33.155230	34.121648	34.711214
60.670000	61.920000	63.240000	63.240000	63.770000	64.520000
27.029292	27.146291	29.977871	25.559267	25.588634	27.027508
28.424598	29.036668	35.012893	30.985860	32.419588	33.333280
60.700000	60.700000	60.700000	56.340000	56.340000	56.340000
24.429030	24.458977	27.796864	27.617543	27.612516	28.992667
27.662075	27.802986	34.691064	34.681357	35.024804	35.321407
55.800000	55.800000	55.800000	55.800000	55.800000	55.800000
34.559582	34.659971	34.571654	33.339758	32.370785	28.336126
30.082431	30.455211	32.648519	31.538737	30.724421	25.654158
71.320000	71.320000	66.580000	65.380000	64.180000	58.680000
38.379048	38.598637	43.950672	43.931452	37.604492	39.190756
40.550821	40.154070	49.698494	50.211221	44.054290	43.905809
84.080000	84.080000	85.290000	85.290000	78.920000	78.920000
28.621558	28.605311	31.940581	30.944094	30.711783	30.109538
32.683878	32.434968	39.096982	38.258977	37.970872	36.370115
66.350000	66.350000	66.630000	65.750000	65.500000	64.000000

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

Collection Year	Real Property Assessed Values			Tangible Personal Property	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2007	\$3,452,753,890	\$681,670,120	\$11,812,640,029	\$82,331,600	\$93,558,636
2006	3,355,993,150	661,351,830	11,478,128,514	102,264,740	116,209,932
2005	3,252,858,090	615,828,540	11,053,390,371	103,947,740	118,122,432
2004	2,939,046,270	562,780,350	10,005,218,914	111,663,540	126,890,386
2003	2,816,765,910	548,433,370	9,614,855,086	114,326,210	129,916,148
2002	2,704,578,140	538,659,110	9,266,392,143	110,728,270	125,827,580
2001	2,261,163,190	411,257,860	7,635,488,714	108,476,650	123,268,920
2000	2,178,370,050	378,385,710	7,305,016,457	135,598,120	154,088,773
1999	2,080,794,010	366,102,380	6,991,132,543	138,866,220	157,802,523
1998	1,920,857,910	352,350,230	6,494,880,400	144,051,753	163,695,174

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax started being phased out in 2006. For collection year 2007 both types of general business tangible personal property were assessed at 12.5 percent. The percentage will be 6.25 percent for 2008 and zero for 2009.

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

Source: Medina County Auditor

Tangible Personal Property		Total			
General Business		Assessed	Estimated	Ratio	Weighted
Assessed Value	Estimated Actual Value	Values	Actual Value		Average Tax Rate
\$85,383,363	\$683,066,904	\$4,302,138,973	\$12,589,265,569	34.17%	\$5.70
135,681,115	723,632,613	4,255,290,835	12,317,971,059	34.55	5.81
205,454,251	893,279,352	4,178,088,621	12,064,792,155	34.63	5.85
290,678,631	1,263,820,135	3,904,168,791	11,395,929,435	34.26	6.11
292,506,342	1,271,766,704	3,772,031,832	11,016,537,938	34.24	6.13
317,443,253	1,380,188,057	3,671,408,773	10,772,407,779	34.08	5.97
319,694,873	1,389,977,709	3,100,592,573	9,148,735,343	33.89	6.44
305,377,030	1,327,726,217	2,997,730,910	8,786,831,447	34.12	5.33
264,136,979	1,148,421,648	2,849,899,589	8,297,356,713	34.35	5.34
256,092,004	1,113,443,496	2,673,351,897	7,772,019,070	34.40	5.48

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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections To Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections (1)</u>	<u>Percent of Total Tax Collections To Tax Levy</u>
2007	\$25,184,718	\$23,787,524	94.45 %	\$693,923	\$24,481,447	97.21 %
2006	24,875,255	22,834,260	91.80	684,461	23,518,721	94.55
2005	24,044,724	22,299,817	92.74	621,756	22,921,573	95.33
2004	22,911,257	21,202,225	92.54	714,090	21,916,315	95.66
2003	20,964,253	20,338,284	97.01	624,101	20,962,385	99.99
2002	19,858,328	19,060,641	95.98	575,358	19,635,999	98.88
2001	17,897,268	17,399,063	97.22	406,751	17,805,814	99.49
2000	13,855,193	13,531,524	97.66	474,963	14,006,487	101.09
1999	13,404,638	11,633,845	86.79	349,967	11,983,812	89.40
1998	12,827,927	12,519,734	97.60	366,638	12,886,372	100.46

Source: Medina County Auditor

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

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

Medina County, Ohio

Principal Taxpayers

2007 and 1998

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$36,827,700	0.86%
American Transmission Systems	20,994,980	0.49
Ohio Farmers Insurance	16,594,070	0.39
Columbia Gas Trans Corp	12,492,620	0.29
Verizon North, Inc.	11,122,450	0.26
Unland Real Estate	7,726,620	0.18
Surrey Medwick	7,210,540	0.17
Columbia Gas of Ohio	7,030,110	0.16
Lodi Outlets LLC	6,742,070	0.16
Pride One	5,802,380	0.13
	<u>\$132,543,540</u>	<u>3.09%</u>
Total Assessed Valuation	<u>\$4,302,138,973</u>	

Taxpayer	1998	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$69,371,930	2.59%
GTE North, Inc.	35,666,900	1.33
Columbia Gas of Ohio Inc.	17,154,530	0.64
MTD Products	12,154,670	0.45
Ohio Farmers Insurance	11,301,900	0.42
Hardware Wholesalers	8,561,200	0.32
Columbia Gas Trans Corp	7,840,990	0.29
Discount Drug Mart	7,631,950	0.29
Oaks at Medina	5,801,130	0.22
Valley City Steel	5,153,790	0.19
	<u>\$180,638,990</u>	<u>6.74%</u>
Total Assessed Valuation	<u>\$2,673,351,897</u>	

Source: Medina County Auditor

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

Year	Governmental Activities					Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable	OWDA Loans	OPWC Loans	General Obligation Bonds
2007	\$6,947,768	\$1,595,940	\$1,663,521	\$183,543	\$0	\$104,042,202	\$226,723	\$299,053
2006	8,694,637	1,781,228	1,873,898	247,446	0	103,058,151	251,914	358,765
2005	10,731,506	1,981,516	2,271,246	325,742	0	102,464,606	268,708	418,477
2004	11,415,000	2,206,804	2,645,013	0	0	96,329,091	285,503	478,189
2003	13,110,000	2,433,492	2,996,628	0	0	97,188,391	302,297	537,901
2002	15,357,613	2,242,180	3,327,438	0	0	95,555,091	319,091	597,613
2001	15,035,000	2,465,148	3,946,902	0	0	80,016,503	0	657,325
2000	16,540,000	2,731,836	3,041,052	0	0	60,032,716	0	740,759
1999	16,542,500	2,396,024	433,650	0	1,195,000	43,692,061	0	835,471
1998	14,245,000	2,722,101	4,667,181	0	2,445,000	45,548,658	0	918,297

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

Source: Medina County Auditor

Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$114,958,750	2.02 %	\$677
116,266,039	2.21	683
118,461,801	2.90	704
113,359,600	2.87	696
116,568,709	2.97	721
117,399,026	3.02	732
102,120,878	2.58	656
83,086,363	2.17	550
65,094,706	2.45	419
70,546,237	2.56	438

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

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
2007	169,832	\$12,589,265,569	\$6,947,768	0.06 %	\$41
2006	170,200	12,317,971,059	8,694,637	0.07	51
2005	168,198	12,064,792,155	10,731,506	0.09	64
2004	162,906	11,395,929,435	11,415,000	0.10	70
2003	161,680	11,016,537,938	13,110,000	0.12	81
2002	160,453	10,772,407,779	15,357,613	0.14	96
2001	155,780	9,148,735,343	15,035,000	0.16	97
2000	151,095	8,786,831,447	16,540,000	0.19	109
1999	155,190	8,297,356,713	16,542,500	0.20	107
1998	161,170	7,772,019,070	14,245,000	0.18	88

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

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

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	\$13,421,268	\$12,688,185	\$733,083	\$1,541,237	\$900,343	\$2,441,580	0.30
2006	12,268,307	11,355,402	912,905	2,864,468	1,848,393	4,712,861	0.19
2005	11,899,867	10,519,670	1,380,197	2,263,204	1,887,260	4,150,464	0.33
2004	11,148,187	9,600,848	1,547,339	3,148,823	2,083,845	5,232,668	0.30
2003	10,405,255	9,444,228	961,027	3,256,497	2,195,600	5,452,097	0.18
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25
1998	9,381,802	8,100,854	1,280,948	1,863,406	1,351,150	3,214,556	0.40

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	\$7,338,830	\$4,579,587	\$2,759,243	\$1,417,214	\$1,069,440	\$2,486,654	1.11
2006	6,674,699	5,113,603	1,561,096	1,799,890	1,897,749	3,697,639	0.42
2005	6,777,934	4,518,404	2,259,530	1,724,258	1,857,825	3,582,083	0.63
2004	5,850,778	4,647,509	1,203,269	1,560,148	1,769,038	3,329,186	0.36
2003	5,220,102	3,913,104	1,306,998	1,560,536	1,625,858	3,186,394	0.41
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13
1998	3,332,689	2,357,119	975,570	616,821	900,966	1,517,787	0.64

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	\$7,324,662	\$6,650,397	\$674,265	\$307,063	\$148,017	\$455,080	1.48
2006	7,459,851	6,823,248	636,603	588,835	321,324	910,159	0.70
2005	7,228,205	6,253,330	974,875	556,653	353,505	910,158	1.07
2004	7,746,071	6,714,829	1,031,242	526,231	383,928	910,159	1.13
2003	6,526,333	5,679,253	847,080	497,471	412,688	910,159	0.93
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26
2001	6,299,084	5,598,376	700,708	313,838	510,368	824,206	0.85
2000	6,573,393	5,069,150	1,504,243	291,374	532,833	824,207	1.83
1999	6,005,192	4,875,751	1,129,441	270,517	553,690	824,207	1.37
1998	5,925,285	4,746,106	1,179,179	251,153	573,054	824,207	1.43

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

Medina County, Ohio

Legal Debt Margin

Last Ten Years

	2007	2006	2005	2004
Total Assessed Property Value	<u>\$4,302,138,973</u>	<u>\$4,255,290,835</u>	<u>\$4,178,088,621</u>	<u>\$3,904,168,791</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$6,960,000	\$8,710,000	\$9,680,000	\$11,415,000
Special Assessment Bonds	1,595,940	1,781,228	1,981,516	2,206,804
General Obligation Revenue Bonds	299,053	358,765	418,477	478,189
OWDA Loans	105,705,723	104,932,049	104,735,852	98,974,104
OPWC Loans	410,266	499,360	594,450	285,503
Notes Payable	0	0	0	0
Total Gross Indebtedness	114,970,982	116,281,402	117,410,295	113,359,600
Less:				
Jail Construction Bonds	(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)
Special Assessment Debt	(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)
Revenue Bonds	(299,053)	(358,765)	(418,477)	(478,189)
OWDA Loans - Enterprise Fund Revenue	(104,042,202)	(103,058,151)	(102,464,606)	(96,329,091)
OWDA Loans - Special Assessment Revenue	(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(626,715)</u>	<u>(610,954)</u>	<u>(886,540)</u>	<u>(1,005,358)</u>
Total Net Debt Applicable to Debt Limit	<u>5,641,132</u>	<u>7,027,083</u>	<u>7,297,077</u>	<u>8,093,725</u>
Overall Legal Debt Limit				
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>100,053,474</u>	<u>98,882,271</u>	<u>96,952,216</u>	<u>90,104,220</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>106,053,474</u>	<u>104,882,271</u>	<u>102,952,216</u>	<u>96,104,220</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$100,412,342</u>	<u>\$97,855,188</u>	<u>\$95,655,139</u>	<u>\$88,010,495</u>
Legal Debt Margin as a Percentage of the Debt Limit	94.68%	93.30%	92.91%	91.58%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$43,021,390</u>	<u>\$42,552,908</u>	<u>\$41,780,886</u>	<u>\$39,041,688</u>
Total Gross Indebtedness	114,970,982	116,281,402	117,410,295	113,359,600
Less:				
Jail Construction Bonds	(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)
Special Assessment Debt	(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)
Revenue Bonds	(299,053)	(358,765)	(418,477)	(478,189)
OWDA Loans - Enterprise Fund Revenue	(104,042,202)	(103,058,151)	(102,464,606)	(96,329,091)
OWDA Loans - Special Assessment Revenue	(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(626,715)</u>	<u>(610,954)</u>	<u>(886,540)</u>	<u>(1,005,358)</u>
Net Debt Within 5 1/2 % Limitations	<u>5,641,132</u>	<u>7,027,083</u>	<u>7,297,077</u>	<u>8,093,725</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$37,380,258</u>	<u>\$35,525,825</u>	<u>\$34,483,809</u>	<u>\$30,947,963</u>
Unvoted legal Debt Margin as a Percentage of the Unvoted Debt Limitation	86.89%	83.49%	82.53%	79.27%

Source: County Financial Records

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

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2007

<u>Political Subdivision</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable To County</u>
Direct - Medina County			
General Obligation Bonds	\$6,947,768	100 %	\$6,947,768
OWDA Loans	1,663,521	100	1,663,521
OPWC Loans	183,543	100	183,543
Special Assessment Bonds	<u>1,595,940</u>	100	<u>1,595,940</u>
<i>Total Direct - Medina County</i>	<u>10,390,772</u>		<u>10,390,772</u>
Overlapping			
Cities Wholly Within the County	11,539,333	100	11,539,333
City of Rittman	4,825,113	2	96,502
School Districts Wholly Within the County	154,922,848	100	154,922,848
Black River Local School District	4,833,716	43	2,078,498
Highland Local School District	<u>35,895,000</u>	99	<u>35,536,050</u>
<i>Total Overlapping</i>	<u>212,016,010</u>		<u>204,173,231</u>
<i>Totals</i>	<u><u>\$222,406,782</u></u>		<u><u>\$214,564,003</u></u>

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

(2) Debt outstanding for School Districts is shown as of June 30, 2007.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2007 and 1998

2007

Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,472	2.98 %
Medina County	1,320	2.67
Medina City School District	810	1.64
Brunswick City School District	802	1.62
Medina General Hospital	750	1.52
Shiloh Industries Inc.	643	1.30
Wadsworth City Schools	493	1.00
Discount Drug Mart Inc.	383	0.77
Cloverleaf Local Schools	379	0.77
Highland Local Schools	375	0.76
Total	7,427	15.03 %
Total Employment within the County	49,447	

1998

Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,418	3.01 %
Medina County	1,400	2.97
Schneider National Trucking	1,204	2.55
MTD Products	1,176	2.49
Brunswick City School District	850	1.80
Medina General Hospital	760	1.61
K-Mart	685	1.45
Medina City School District	638	1.35
Discount Drug	630	1.34
Wadsworth City Schools District	445	0.94
	9,206	19.51 %
	47,162	

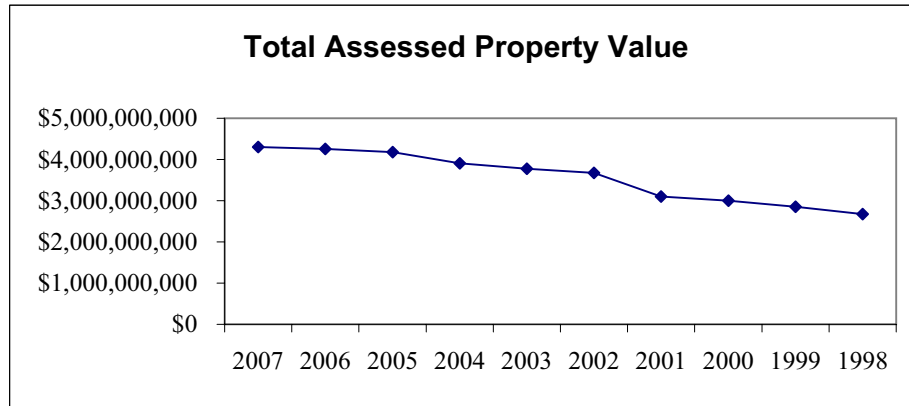
Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)	Number of Licensed Drivers
2007	169,832	\$5,680,880,400	\$33,450	\$55,811	37	123,311
2006	170,200	5,260,201,200	30,906	55,811	37	122,090
2005	168,198	4,078,969,698	24,251	55,811	37	110,139
2004	162,906	3,950,633,406	24,251	55,811	37	110,139
2003	161,680	3,920,901,680	24,251	55,811	37	110,139
2002	160,453	3,891,145,703	24,251	55,811	37	113,278
2001	155,780	3,951,515,480	25,366	48,050	40	111,262
2000	151,095	3,832,675,770	25,366	48,050	40	114,614
1999	155,190	2,654,990,520	17,108	41,707	33	104,992
1998	161,170	2,757,296,360	17,108	41,707	33	104,992

(1) Source: Medina County Auditor

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



<u>Number of Registered Voters</u>	<u>Number of County Employees (1)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
124,107	1,320	5.8 %	\$4,302,138,973
122,097	1,301	4.9	4,255,290,835
119,421	1,248	4.6	4,178,088,621
97,494	1,231	5.2	3,904,168,791
97,494	1,142	5.4	3,772,031,832
97,494	1,138	5.0	3,671,408,773
98,953	1,531	4.4	3,100,592,573
102,535	1,525	3.4	2,997,730,910
90,372	1,400	3.8	2,849,899,589
90,372	1,400	4.6	2,673,351,897

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

Function/Program	2007	2006	2005
<i>Governmental Activities</i>			
General Government			
Legislative and Executive			
County Offices	140	138	115
Real Estate Assessment	19	34	33
Delinquent Real Estate Tax Assessment Collections	9	8	6
Workforce Development	2	2	5
Judicial			
County Offices	139	126	127
Community Awareness	2	2	2
Child Support Enforcement	37	38	38
Public Safety			
County Offices	207	210	196
Drug Enforcement	9	5	8
Public Works			
County Offices	31	33	32
Auto and Gas	53	54	55
Health Services			
Mental Retardation and Developmental Disabilities	309	280	252
ADAMH	5	5	5
Animal Shelter	6	8	7
Human Services			
Transportation	51	48	56
Title IV-D	4	9	8
Shelter Care	7	9	16
Public Assistance	89	95	90
Victim Assistance	3	3	3
Office for Older Adults	25	26	24
County Home	35	34	34
<i>Business-Type Activities</i>			
Sewer District	107	103	107
Water District	26	26	24
Solid Waste	5	5	5
Totals	1,320	1,301	1,248

Source: Medina County Auditor

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

(1) Information prior to 2002 is not available

n/a: Information not available

<u>2004</u>	<u>2003</u>	<u>2002</u>
120	109	106
16	22	26
2	2	4
5	2	N/A
115	115	114
2	2	2
37	7	45
197	198	197
8	7	7
34	27	24
54	54	59
277	254	236
5	4	6
6	6	5
58	46	40
8	1	1
14	14	9
82	77	77
3	3	3
25	23	21
37	36	32
103	110	105
18	17	14
5	6	5
<u>1,231</u>	<u>1,142</u>	<u>1,138</u>

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

Function/program	2007	2006	2005	2004
General Government				
Finance Department				
Number of Resolutions Passed	1,261	1,213	1,227	1,196
State and Federal Grant Funds Received	\$6,609,135	\$6,600,773	\$7,310,376	\$5,514,263
Transportation				
Number of Trips	118,331	119,377	194,048	116,054
Number of Vehicles	24	24	24	22
Vehicle Miles Per Year	772,773	825,629	715,734	816,224
Accounting				
Agency Ratings - Standard and Poors	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa2	Aa2	Aa2	Aa2
Number of Checks/Vouchers Issued	39,265	39,770	39,413	39,679
Amount of Checks Written	\$217,202,402	\$191,824,862	\$184,128,822	\$172,764,398
Number of Receipts Issued	9,242	9,370	9,376	9,078
Number of Budget Adjustments Issued	2,434	934	964	1,020
Building				
Residential Construction Permits Issued	1,285	749	915	1,021
Commercial Construction Permits Issued	240	437	304	225
Estimated Value of Construction	\$0	\$24,370,985	\$23,644,753	\$17,786,166
Amount of Checks Written	N/A	N/A	N/A	N/A
Number of Permits Issued	1,525	1,186	1,219	1,306
Average Construction Costs of New Homes	\$302,015	\$234,027	\$225,602	\$211,872
Amount of Revenue Generated from Permits	\$1,011,370	\$1,116,212	\$1,149,987	\$1,138,073
Number of Contract Registrations Issued	5,770	564	671	673
Amount of Revenue Generated from Contract Registrations	32,990	28,200	33,550	33,675
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	0	0	2	1
Number of Promotions from Sheriff's Certified Lists	1	1	2	1
Total Calls for Services	70,532	53,563	66,683	67,872
Number of Traffic Citations Issued	1,817	575	1,026	933
Number of Criminal Arrest	487	468	269	264
Number of Accidents Reports Completed	90	2,983	77	89
Part 1 Offenses (Major Offenses)	706	120	1,100	1,050
Sheriff's Department Auxiliary Hours Worked	5,089	3,956	4,228	3,376
DUI Arrests	88	169	80	76
Number of Prisoners	3,878	3,857	3,857	3,957
Prisoner Meal Costs	\$338,748	\$354,458	\$247,266	\$257,549
Motor Vehicle Accidents	787	339	3	2
Property Damage Accidents	255	90	3	2
Gasoline Costs of Fleet	\$203,953	\$162,783	\$131,890	\$99,839
Number of Full-Time Law Enforcement Employees	74	72	70	69
Public Works				
Bridges Replaced	3	4	N/A	N/A
Culverts Replaced	30	28	N/A	N/A
Miles of Road Maintained	327	328	N/A	N/A
Number of Bridges	286	291	N/A	N/A
Number of Culverts	1,659	850	N/A	N/A
Number of Signals	0	16	N/A	N/A
Number of Traffic Signs	6,634	6,607	N/A	N/A
Number of Vehicles	124	101	N/A	N/A
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	1,114	1,229	1,073	1,251
Number of Deaths - Certificates Filed	1,027	968	978	948
Number of Births - Certificates Issued	4,792	4,580	7,296	3,997
Number of Deaths - Certificates Issued	5,477	5,369	6,221	5,026
Burial Permits - Certificates Issued	650	980	645	886
Dog Warden Services Calls Responded to	3,586	1,565	2,291	3,112

Sources: Medina County

n/a: Information not available

2003	2002	2001	2000	1999	1998
1,120	1,148	1,247	N/A	N/A	N/A
\$4,936,595	\$5,048,207	\$4,687,075	N/A	N/A	N/A
115,305	113,755	94,456	N/A	N/A	N/A
21	21	20	N/A	N/A	N/A
752,628	631,521	559,441	N/A	N/A	N/A
AA	AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	Aa2	A3	A3
37,439	36,820	37,818	35,626	N/A	N/A
\$170,068,304	\$165,166,659	\$151,967,171	\$149,597,579	N/A	N/A
8,788	8,333	8,219	8,286	N/A	N/A
1,030	932	930	860	N/A	N/A
1,020	807	873	801	774	689
232	250	263	285	290	343
\$16,900,945	\$14,721,983	\$15,315,833	\$8,706,185	\$16,135,524	\$12,091,687
N/A	N/A	N/A	N/A	N/A	N/A
1,252	1,057	1,142	1,102	1,035	1,032
\$202,919	\$184,618	\$179,112	\$192,202	\$175,663	\$172,766
\$918,577	\$924,409	\$803,470	\$769,295	\$915,462	\$688,628
562	656	477	615	544	616
28,125	32,800	23,875	30,775	27,225	30,800
2	1	1	1	1	2
2	1	1	1	1	2
78,790	86,847	69,887	41,123	36,000	35,000
795	714	729	720	660	600
260	258	255	245	235	220
70	71	59	56	53	49
1,000	950	900	850	800	750
4,255	3,838	4,568	6,182	7,763	10,298
70	71	59	56	53	49
3,780	3,774	4,146	3,770	3,678	3,555
\$277,519	\$284,831	\$267,939	\$268,572	\$266,570	\$287,284
8	5	5	4	9	4
8	5	5	4	9	4
\$93,204	\$85,711	\$96,339	\$90,559	\$58,850	\$55,396
72	73	71	70	71	76
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
1,135	1,206	1,259	1,145	1,074	1,111
975	995	1,047	897	927	914
5,427	4,507	4,529	3,565	3,162	3,095
6,807	5,868	5,508	4,076	3,882	3,918
655	665	629	387	390	377
1,530	1,990	2,001	1,845	1,691	1,537

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

	2007	2006	2005	2004	2003	2002	2001
Governmental Activities							
General Government							
Legislative and Executive							
County Offices							
Vehicles	23	28	28	26	23	21	20
Real Estate Assessment							
Vehicles	3	4	4	4	3	3	3
Judicial							
County Offices							
Vehicles	1	2	2	2	2	2	2
Public Safety							
County Offices							
Vehicles	2	2	2	2	2	2	2
Probation Services							
Vehicles	1	1	1	1	1	1	1
Sheriff's Grant							
Vehicles	65	44	44	55	47	37	31
Public Works							
County Engineer							
Vehicles	68	60	60	60	56	57	61
Sanitary Engineer							
Vehicles	31	22	22	22	22	23	22
Solid Waste							
Vehicles	25	29	29	29	29	29	29
Health Services							
Mental Retardation and Developmental Disabilities							
Vehicles	33	31	31	28	29	25	25
Dog and Kennel							
Vehicles	3	3	3	3	3	3	3
Human Services							
County Offices							
Vehicles	29	32	32	34	26	24	21
Public Assistance							
Vehicles	4	2	2	2	2	2	2
Business-Type Activities							
Sewer District							
Vehicles	40	30	30	30	29	30	30
Water District							
Vehicles	9	31	31	31	31	32	31

Source: Medina County Auditor

(1) Information prior to 2001 is not available



Mary Taylor, CPA
Auditor of State

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 29, 2008**