

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MEDINA COUNTY

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STATE OF OHIO
OFFICE OF THE AUDITOR

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

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

To the Board of County Commissioners:

We have audited the general purpose financial statements of Medina County, Ohio, (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 21, 2002, which indicated the financial statements of Medina County Sheltered Industries, Inc., dba Windfall Industries, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for Windfall Industries, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 21, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 21, 2002.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a cursive "Petro".

Jim Petro
Auditor of State

June 21, 2002



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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

Internal Control Over Compliance

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

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

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of Medina County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 21, 2002, which indicated the financial statements of Medina County Sheltered Industries, Inc. dba Windfall Industries, were audited by other auditors, and in our opinion, insofar as it relates to the amounts included for Windfall Industries, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 21, 2002

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
<i>Passed through the Ohio Department of Development:</i>						
Community Development Block Grants/State's Program	B-F-99-047-1	14.228	\$0		\$1,639	
Total Community Development Block Grants/State's Program	B-F-00-047-1		98,100		198,365	
			<u>98,100</u>		<u>200,004</u>	
Total U.S. Department of Housing and Urban Development			98,100		200,004	
U.S. DEPARTMENT OF JUSTICE						
<i>Direct:</i>						
Local Law Enforcement Block Grants Program	2000-LE-LEB-3472	16.592	9,505		11,722	
Public Safety Partnership and Community Policing Grants	98-UM-WX2516 1999-CM-WX2286	16.710	22,498 32,302		22,903 0	
Total Public Safety Partnership and Community Policing Grants			<u>54,800</u>		<u>22,903</u>	
Crime Victim Assistance	00-VAG-ENE-035 01-VAG-ENE-035 02-VAG-ENE-035	16.575	(11,870) 26,975 13,562		0 30,632 10,081	
Total Crime Victim Assistance			<u>28,667</u>		<u>40,713</u>	
Byrne Formula Grant Program	98-DG-A01-7088 99-DG-A01-7088 00-DG-A01-7088	16.579	(660) (208) 80,978		0 0 67,967	
Total Byrne Formula Grant Program			<u>80,110</u>		<u>67,967</u>	
Total U.S. Department of Justice			173,082		143,305	
U.S. DEPARTMENT OF LABOR						
<i>Passed through the Ohio Department of Jobs and Family Services:</i>						
Workforce Investment Act	Not Available	17.255	467,320		568,070	
Total U.S. Department of Labor			467,320		568,070	
U.S. DEPARTMENT OF AGRICULTURE						
<i>Passed through the Ohio Department of Education:</i>						
Child Nutrition Cluster: Food Distribution	Not Available	10.550		\$4,419		\$5,141
National School Lunch Program	03PU and 04PU	10.555	22,161		24,988	
School Breakfast Program	Not Available	10.553	10,350		11,678	
Total U.S. Department of Agriculture - Child Nutrition Cluster			32,511	4,419	36,666	5,141
<i>Passed through Western Reserve Area Agency:</i>						
Nutrition - Program for the Elderly (Commodities)	Not Available	10.570		28,847		28,847
Total U.S. Department of Agriculture			32,511	33,266	36,666	33,988
U.S. DEPARTMENT OF TRANSPORTATION						
<i>Passed through the Ohio Department of Transportation:</i>						
Urban Mass Transportation Capital and Operating Assistance	Oh-18-4014	20.509	381,952		394,428	
State and Community Highway Safety	52156COM	20.600	253,396		244,494	
Total U.S. Department of Transportation			635,348		638,922	

MEDINA COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001

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 EDUCATION						
<i>Passed through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Preschool Grants	066134-PG-S1-2001P	84.173	22,272		21,978	
Special Education - Preschool Grants	066134-PG-S1-2002P		9,505		10,556	
Total Special Education - Preschool Grants			31,777		32,534	
Special Education - Grants to States	066134-6B-SF-01P	84.027	31,695		30,969	
	066134-6B-SF-02P		12,983		12,163	
Total Special Education - Grants to States			44,678		43,132	
Total Special Education Cluster			76,455		75,666	
Special Education - Grants for Infants and Families with Disabilities	52-1-2-1-EG-2	84.181	16,657		6,161	
Innovative Education Program Strategies	066134-C2-S1-01	84.298	1,670		2,036	
	066134-C2-S1-02		719		0	
Total Innovative Education Program Strategies			2,389		2,036	
Total U.S. Department of Education			95,501		83,863	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
<i>Passed through Western Reserve Area Agency:</i>						
Aging Cluster:						
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	Not Available	93.044	90,063		96,829	
Special Programs for the Aging - Title III, Part C - Nutrition Services	Not Available	93.045	86,705		82,575	
				22,963		22,963
Total Special Programs for the Aging - Title III, Part C - Nutrition			86,705	22,963	82,575	22,963
Total Aging Cluster			176,768	22,963	179,404	22,963
Special Program for Aging	90AM2258	93.048	8,669		8,842	
<i>Passed through the Ohio Department of Mental Health:</i>						
Block Grants for Community Mental Health Services	Not Available	93.958	87,850		20,500	
			0		0	
Total Block Grants for Community Mental Health Services			87,850		20,500	
Social Services Block Grant	Not Available	93.667	55,178		79,245	
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	Not Available	93.667	99,620		99,620	
Total Social Services Block Grant			154,798		178,865	
Medical Assistance Program	Not Available	93.778	2,299,094		2,299,094	
<i>Passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program	Not Available	93.778	677,009		689,982	
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program	Not Available	93.778	53,517		51,746	
Total Medical Assistance Program			3,029,620		3,040,822	
Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	517,182		420,000	
Total U.S. Department of Health and Human Services			3,974,887	22,963	3,848,433	22,963
Totals			\$5,476,749	\$56,229	\$5,519,263	\$56,951

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

MEDINA COUNTY

**NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

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

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

At December 31, 2001, the amount of Community Development Block Grant loans outstanding was \$66,639

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MEDINA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2001

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	-Workforce Investment Act, CFDA 17.255. -Aging Cluster, CFDA 93.044 and 93.045. -Social Services Block Grant, CFDA 93.667 -Medina Assistance Program, CFDA 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

3. Findings and Questioned Costs for Federal Awards

None.

MEDINA COUNTY

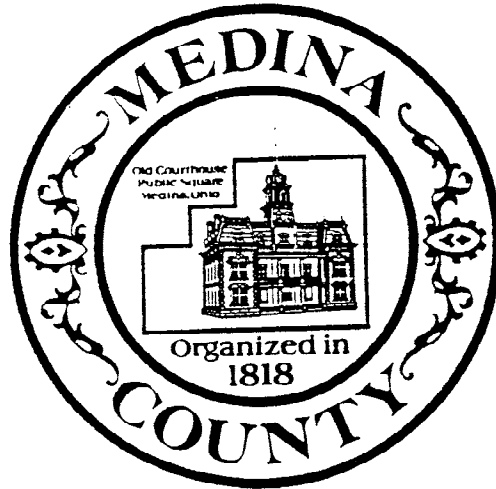
**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2000-60952-001	Contrary to Ohio Rev. Code Section 5705.41 (B) expenditures plus encumbrances in certain accounts exceed appropriations	Yes	
2000-60952-002	The County Child Support Agency (CSEA) Support Enforcement Tracking System (SETS)bank account was not reconciled		Finding No Longer Valid. Management of the SETS account has been assumed by the State and is no longer an account of the County.

Medina County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2001



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, 2001
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Comprehensive Annual Financial Report
 For the Year Ended December 31, 2001
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

June 21, 2002

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

As County Auditor, I am pleased to present the 2001 Comprehensive Annual Financial Report (CAFR) for the County of Medina. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County for the year ended December 31, 2001. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of Medina County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of Medina County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

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

Reporting Entity

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

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

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

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

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

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

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

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

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

Economic Condition and Outlook

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. After the 2000 Census was completed, the population of the County was 151,095. In 2001, the population grew to 155,780. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina is the fastest growing county in northeast Ohio and the fifth fastest growing county of Ohio's eighty-eight counties. It is the second wealthiest county in the State. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced work-force and cooperative business environment. With our current "wave" of new growth (23.49% from 1990 per the 2000 Census) specifically in the residential sector, we are seeing increased pressures on the County, townships, cities, and villages. Most affected by this growth are the schools and county infrastructure. Much of the growth we are experiencing is due to loss of population in Cuyahoga and Summit Counties, symbolic of the movement across the Country from urban to more rural areas. During the past 10 years, (1990-2000) Cuyahoga County lost approximately 40,400 people while Portage, Wayne, and Ashland counties realized moderate increases in population of approximately 9,000, 9,600, and 4,500, respectively.

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

In December 2001, our unemployment rate was 4.4 percent with a labor force of 81,800. 78,200 were employed and 3,600 were unemployed. Medina County's unemployment average was above the average of the State of Ohio (4.3 percent-unadjusted), but below the average of the United States (4.8 percent-unadjusted).

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

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

Major Initiatives

Current Projects. The Board of County Commissioners has recently contracted for the construction of two new buildings for uses by County agencies. The first building is a non-secure residential placement facility for runaway youth and youths under the jurisdiction of the Court. This project is being constructed on County-owned land adjacent to the site of the County's juvenile detention facility. The building will consist of approximately 3,400 square feet and will house a maximum of twelve individuals. The second project represents a joint venture between the Board of County Commissioners and the United States Department of Agriculture. The Board will construct a 7,000 square foot office building on County-owned land on State Route 162; the U.S.D.A. has entered into a long-term lease agreement with the County to enable various, ancillary agencies, including the County's Soil and Water Conservation District, to be housed within this building. It is anticipated that both projects will be completed by Fall 2002.

The Medina County Sanitary Engineer's Office has awarded bids for the expansion of the County's solid waste central processing facility. This project includes the construction of a pellet processing building addition, a transfer station addition, a glass storage containment area, a scale house, and new truck scales. The pellet processing addition will allow the County to produce fuel pellets from recyclable materials. The project budget is currently estimated to be \$2.5 million.

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

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 \$525,000,000 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursements and funds available.

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

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

- * Maintenance of all official records of receipts, disbursements and funds available for the County
- * Appraisal of all real estate in the County
- * Calculation of all real property tax bills in the County
- * Issuance of all vendor, cigarette, junk yard and dog and kennel licenses
- * Administration of the business personal property tax
- * Tax settlements to all schools, townships, villages and cities
- * Presentation of the annual tax budgets of the 45 districts in the County
- * Weights and Measures accuracy

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

Boards. The Auditor is the presiding officer of the Budget Commission which is responsible for reviewing and approving budgets for the County, cities, villages, townships and schools. He also oversees the Board of Revision which reviews taxpayers' requests for revaluation of real estate. By statute Auditor Kovack serves as the Secretary of the Data Processing Board. This Board oversees the operations of the County Data Center.

Financial Information

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

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

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

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

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

General Governmental Functions-Financial Highlights. In 2001, revenues in all governmental fund types (general, special revenue, debt service and capital projects) exceeded 2000 revenues by \$2,100,940. The following table shows the major revenue sources, their percentage of total revenues, and the amount and percentage of increase (decrease) in relation to the prior year:

Revenues	2000	2001	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Property and Other Taxes	\$16,001,882	\$19,273,148	23.71%	\$3,271,266	20.44%
Sales Tax	7,564,324	7,701,566	9.47	137,242	1.81
Charges for Services	10,468,852	13,105,568	16.12	2,636,716	25.19
Licenses and Permits	5,985	19,813	0.02	13,828	231.04
Fines and Forfeitures	553,455	635,832	0.78	82,377	14.88
Intergovernmental	35,777,602	33,405,037	41.09	(2,372,565)	(6.63)
Special Assessments	1,232,520	863,719	1.06	(368,801)	(29.92)
Interest	5,437,039	3,803,932	4.68	(1,633,107)	(30.04)
Rentals	210,843	243,218	0.30	32,375	15.36
Donations	50,741	33,334	0.04	(17,407)	(34.31)
Other	1,896,518	2,215,534	2.73	319,016	16.82
Total	\$79,199,761	\$81,300,701	100.00%	\$2,100,940	

Property and Other Taxes increased due to residential and commercial growth in the County in 2001.

Charges for Services increased due to the population growth and the demand for more services.

Licenses and Permits increased due to an increase in applications during 2001.

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

Special Assessments decreased due to a no new projects being started in 2001.

Interest revenue decreased due to lower interest rates.

Rentals increased due to higher rental charges.

Donations decreased due to fewer donations being received during 2001.

Other revenue increased due to the County receiving more miscellaneous monies.

Expenditures in all governmental fund types increased by \$1,740,203. The following table highlights the major expenditure functions:

Expenditures	2000	2001	Percent of Total	Increase (Decrease)	Percent Increase (Decrease)
Current:					
General Government					
Legislative and Executive	\$9,975,779	\$10,242,190	13.19%	\$266,411	2.67%
Judicial	6,960,094	8,029,105	10.34	1,069,011	15.36
Public Safety	13,936,694	15,413,705	19.85	1,477,011	10.60
Public Works	6,544,156	7,040,709	9.07	496,553	7.59
Health	16,018,161	18,064,712	23.27	2,046,551	12.78
Human Services	12,987,288	11,875,993	15.30	(1,111,295)	(8.56)
Economic Development and Assistance					
Assistance	311,796	353,055	0.45	41,259	13.23
Capital Outlay	4,778,509	2,351,099	3.03	(2,427,410)	(50.80)
Intergovernmental	944,670	883,747	1.14	(60,923)	(6.45)
Debt Service:					
Principal	1,964,112	2,057,110	2.65	92,998	4.73
Interest and Fiscal Charges	1,481,893	1,331,930	1.72	(149,963)	(10.12)
Total	<u>\$75,903,152</u>	<u>\$77,643,355</u>	<u>100.00%</u>	<u>\$1,740,203</u>	

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

Economic Development and Assistance expenditures increased due to new community projects in 2001.

Capital Outlay expenditures decreased due to the number of projects decreasing in 2001.

Interest and Fiscal Charges decreased due to less interest being owed on County obligations.

General Fund Balance. For the last ten years, Medina County's general fund unreserved, undesignated fund balance at year end has never been below \$1.5 million. The \$8,397,264 unreserved and undesignated fund balance at December 31, 2001, represents approximately 25 percent of 2001 general fund expenditures and other financing uses. This conservative approach to the management of County resources allows the County to meet increasing demands for general fund expenditures.

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

Financial Highlights - Proprietary Funds. Medina County Sewer and Water District Funds and the Solid Waste Management Fund are classified as enterprise funds since the operation of these funds resembles those activities found in private industry. The determination of profit and/or loss is a management objective. In total, the enterprise funds had a net income of \$9,404,517 for the year ended December 31, 2001. The total fund equity of the enterprise funds was \$157,112,147 year end. This amount includes \$1,125,889 of retained earnings and \$155,986,258 in contributed capital. Ohio Water Development Authority loans payable comprise 95 percent of the enterprise funds' liabilities at December 31, 2001.

Both component units are financially sound, reflected by retained earnings at December 31, 2001 of \$204,240 for TID and an excess of revenues under expenses of (\$59,297) and fund balance at December 31, 2001 of \$137,418 for the Workshop.

The internal service fund is a self-funded insurance fund which accounts for general liability and employee health care claims against the County. The fund had operating revenues in 2001 of \$5,375,965, net loss of \$857,404, and retained earnings deficit at year end of \$1,326,102. Management is currently analyzing operations to determine appropriate steps to alleviate the deficit.

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

At December 31, 2001, assets held in the trust funds totaled \$173,059 while assets in agency funds totaled \$186,613,134. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Debt Administration. At December 31, 2001, general obligation bonds outstanding totaled \$15,035,000. During 2001, \$1,505,000 of general obligation bonds were retired. Amounts and ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$15,035,000.00
Total Legal Debt Margin	65,922,421.00
Net Debt per Capita	92.34

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

Outstanding revenue bonds at December 31, 2001, amounted to \$657,325. Proceeds were used to construct water and sewer improvements. Payments are also being made for the portion of the bonded debt which represents the enterprise fund portion used to finance construction of the County office building.

The County has a substantial liability for loans from the Ohio Water Development Authority. Loan proceeds were used for ongoing sewer/water system improvements and are being repaid from special assessments charged to benefited property owners and from enterprise fund revenues. At December 31, 2001, the general obligation liability for the loans was \$269,927, the special assessment liability for the loans was \$3,676,975 and the enterprise fund liability was \$80,016,503.

Special assessment bonds outstanding at December 31, 2001, were \$2,465,148. Special assessment bonds are backed by the full faith and credit of the County. In the event of default by the property owners charged with the assessment, the County would be responsible for the debt service payments.

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

Cash Management. The County pools its cash to simplify cash management. All idle monies are invested, with the earnings being paid into the undivided investment income agency fund and then allocated to the general fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit and repurchase agreements which vary in length from one to one hundred eighty-three days. The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the primary government totaled \$4,817,805 in 2001.

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

Risk Management. The County maintains self-funded programs for health care benefits for County employees and their dependents and for general liability claims. A risk manager monitors and processes all claims. The County carries stop loss insurance coverage for the health care program in the amounts of \$100,000 per occurrence and \$5,718,872 in the aggregate per year to insure the stability of the plan. Vehicles and property are covered through the County Risk Sharing Authority, and professional liability claims are covered through a contract with an external insurance company, the cost of which is allocated among both governmental and enterprise funds. Workers' compensation coverage is provided through participation in the State of Ohio Workers' Compensation program.

Independent Audit

The Auditor of the State conducted an independent audit of all County funds and account groups for the year ended December 31, 2001. This audit also included a single audit as described below. The unqualified opinion of the Auditor of the State's Office appears in the financial section of this report.

The County's "Single Audit," included all Federal funded programs administered by the County. Congressional legislation made the "Single Audit" program mandatory for most local governments, including Medina County. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Schedule of Receipts and Expenditures of Federal Awards, findings and recommendations, and the combined report on internal control and compliance, are published in a separate report package.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2000. This marked the sixteenth consecutive year that the County has received the award.

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

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

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

Acknowledgments

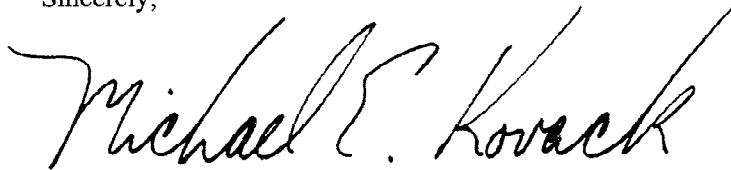
This report would not have been possible without the dedication, determination and high professional standards of Anna Wagar, Director of Financial Reporting. The technical assistance given by Sharon Creswell and Sylvia McQuown was invaluable in the completion of this project.

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

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

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

Sincerely,

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

MICHAEL E. KOVACK
Medina County Auditor

Medina County, Ohio
Elected Officials
December 31, 2001

Board of County Commissioners

Patricia G. Geissman, President

Thomas R. Bahr

Stephen D. Hambley

Michael E. Kovack

Auditor

Kathy Fortney

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

David Miller

Engineer

Dean Holman

Prosecutor

Nancy Abbott

Recorder

Neil Hassinger

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

James L. Kimbler, Presiding Judge

Christopher Collier

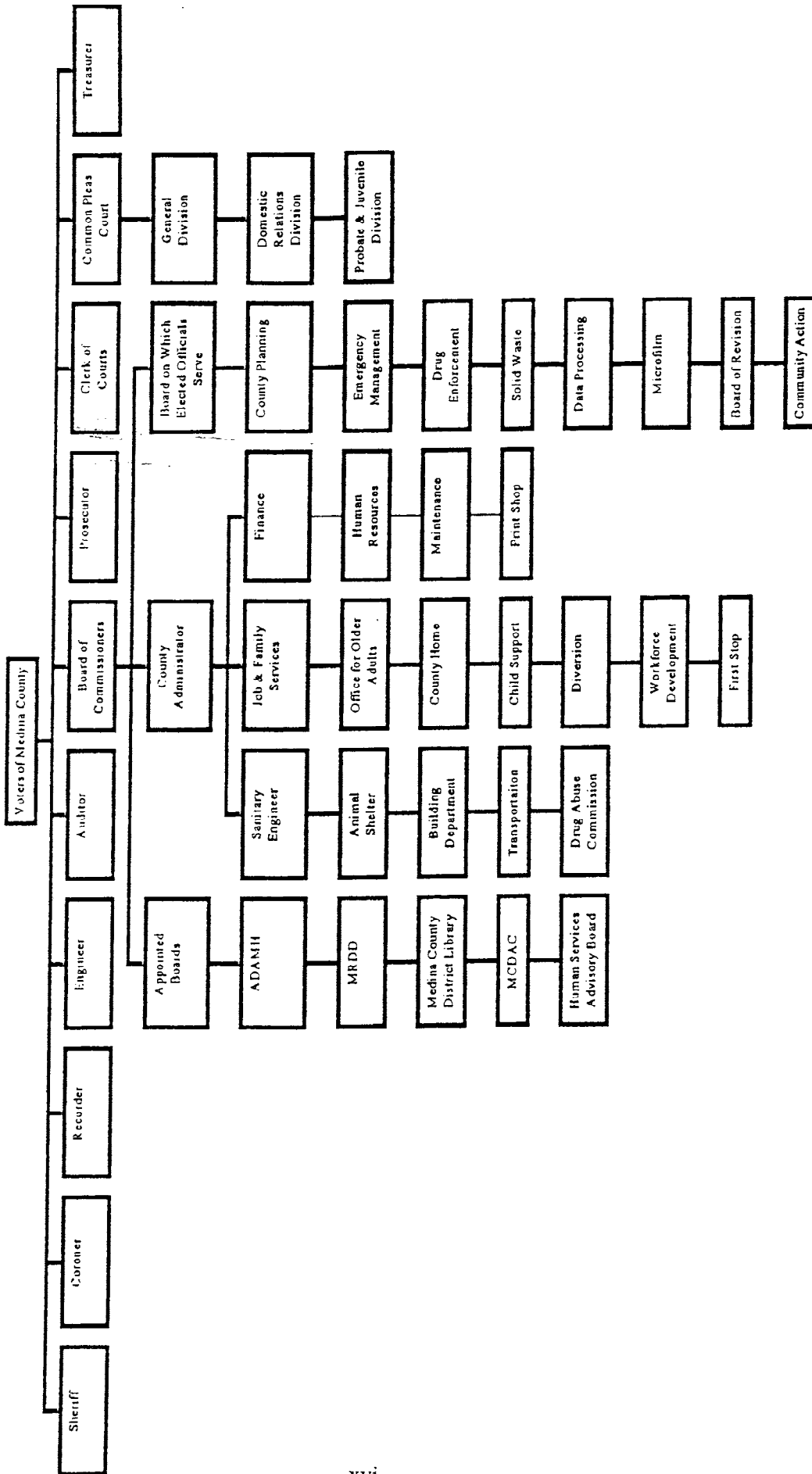
Domestic Relations

James R. Leaver

Probate and Juvenile Court

Jill R. Heck

Medina County Ohio
Organizational Chart
December 31, 2001



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, 2000

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.



Timothy A. Howe
President

Jeffrey L. Esser
Executive Director

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Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

Medina County
144 North Broadway St.
Medina, Ohio 44256

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Medina County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the component unit, Medina County Sheltered Industries, Inc., DBA Windfall Industries, which reflected total assets of \$374,511 as of December 31, 2001, and total revenues of \$1,173,293 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Medina County Sheltered Industries, Inc., is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Medina County, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and the discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2002, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for additional analysis and are not a required part of the general purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, it is fairly presented in all material respects, in relation to the general purpose financial statements taken as a whole.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large loop at the end.

Jim Petro
Auditor of State

June 21, 2002

GENERAL PURPOSE
FINANCIAL STATEMENTS

Medina County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units
December 31, 2001

	Governmental Fund Types			Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
ASSETS AND OTHER DEBITS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$7,604,732	\$22,562,733	\$1,851,448	\$2,916,178	\$17,808,245
Cash and Cash Equivalents in Segregated Accounts	158,506	5,090	0	11,092	1,097,814
Cash and Cash Equivalents with Fiscal Agents	0	0	676	0	404
Investments in Segregated Accounts	0	0	5,600	0	0
Deposits	0	0	0	0	0
Receivables:					
Taxes (Due from Agency Funds)	7,243,130	10,748,577	1,125,575	0	0
Taxes	1,557,552	0	0	0	0
Accounts	72,818	24,223	0	750	3,238,043
Special Assessments (Due from Agency Funds)	0	24,554	5,063,382	0	0
Special Assessments	0	0	0	0	0
Interfund	557,570	0	0	0	0
Accrued Interest	231,163	0	0	107	0
Due from Other Funds	68,231	110,273	0	20,973	19,956
Intergovernmental Receivable	2,800,264	6,002,205	0	0	896,097
Materials and Supplies					
Inventory	69,587	335,830	0	0	289,583
Prepaid Expenses	0	0	0	0	0
Loans Receivable	0	66,639	0	0	0
Due from Component Unit	0	198,011	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	218,336,157
Other Debits					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$20,363,553</u>	<u>\$40,078,135</u>	<u>\$8,046,681</u>	<u>\$2,949,100</u>	<u>\$241,686,299</u>

Fund Types	Fiduciary Fund Types	Account Groups		Primary Government Totals (Memorandum Only)	Component Units	Reporting Entity Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations			
\$789,863	\$14,357,251	\$0	\$0	\$67,890,450	\$204,240	\$68,094,690
0	2,355,673	0	0	3,628,175	135,346	3,763,521
0	56,746	0	0	57,826	0	57,826
0	0	0	0	5,600	0	5,600
0	0	0	0	0	5,557	5,557
0	0	0	0	19,117,282	0	19,117,282
0	149,688,596	0	0	151,246,148	0	151,246,148
0	0	0	0	3,335,834	169,554	3,505,388
0	0	0	0	5,087,936	0	5,087,936
0	14,987,468	0	0	14,987,468	0	14,987,468
0	0	0	0	557,570	0	557,570
0	0	0	0	231,270	0	231,270
0	0	0	0	219,433	0	219,433
0	5,340,459	0	0	15,039,025	0	15,039,025
0	0	0	0	695,000	11,476	706,476
0	0	0	0	0	4,389	4,389
0	0	0	0	66,639	0	66,639
0	0	0	0	198,011	0	198,011
0	0	65,714,247	0	284,050,404	48,189	284,098,593
0	0	0	1,082,534	1,082,534	0	1,082,534
0	0	0	774,514	774,514	0	774,514
0	0	0	20,412,760	20,412,760	0	20,412,760
0	0	0	1,690,634	1,690,634	0	1,690,634
<u>\$789,863</u>	<u>\$186,786,193</u>	<u>\$65,714,247</u>	<u>\$23,960,442</u>	<u>\$590,374,513</u>	<u>\$578,751</u>	<u>\$590,953,264</u>

(continued)

Medina County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units (continued)
December 31, 2001

	Governmental Fund Types			Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$467,712	\$1,767,875	\$0	\$68,072	\$965,113
Contracts Payable	0	281,314	0	15,800	976,677
Accrued Wages	366,150	392,869	0	0	106,843
Compensated Absences Payable	11,482	38,538	0	0	430,908
Retainage Payable	157,282	0	0	11,092	1,097,814
Interfund Payable	0	557,570	0	0	0
Due to Other Funds	63,391	156,042	0	0	0
Intergovernmental Payable	619,216	832,107	0	0	322,565
Other Payable	0	0	0	0	0
Deferred Revenue	9,411,724	13,195,129	6,188,957	0	0
Undistributed Assets	0	0	0	0	0
Undistributed Assets (Due to County Funds)	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0
Payroll Withholdings	0	0	0	0	0
Matured Interest Payable	0	0	676	0	404
Notes Payable	0	0	0	1,100,000	0
Claims Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	80,016,503
General Obligation Bonds Payable	0	0	0	0	0
Due to Primary Government	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	657,325
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>11,096,957</u>	<u>17,221,444</u>	<u>6,189,633</u>	<u>1,194,964</u>	<u>84,574,152</u>
Fund Equity and Other Credits					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	155,986,258
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	1,125,889
Fund Balance:					
Reserved for Encumbrances	712,957	1,007,842	0	118,385	0
Reserved for Inventory	69,587	335,830	0	0	0
Reserved for Unclaimed Monies	86,788	0	0	0	0
Reserved for Component Unit Loan	0	198,011	0	0	0
Reserved for Loans Receivable	0	66,639	0	0	0
Unreserved, Undesignated	8,397,264	21,248,369	1,857,048	1,635,751	0
<i>Total Fund Equity (Deficit) and Other Credits</i>	<u>9,266,596</u>	<u>22,856,691</u>	<u>1,857,048</u>	<u>1,754,136</u>	<u>157,112,147</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$20,363,553</u>	<u>\$40,078,135</u>	<u>\$8,046,681</u>	<u>\$2,949,100</u>	<u>\$241,686,299</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Primary Government	Component Units	Reporting Entity
		General Fixed Assets	General Long-Term Obligations	Totals (Memorandum Only)		Totals (Memorandum Only)
\$6,582	\$15,316	\$0	\$0	\$3,290,670	\$15,565	\$3,306,235
0	0	0	0	1,273,791	0	1,273,791
0	0	0	0	865,862	20,514	886,376
0	0	0	2,409,555	2,890,483	0	2,890,483
0	0	0	0	1,266,188	0	1,266,188
0	0	0	0	557,570	0	557,570
0	0	0	0	219,433	0	219,433
350	7,153,622	0	103,837	9,031,697	0	9,031,697
0	0	0	0	0	3,003	3,003
0	0	0	0	28,795,810	0	28,795,810
0	153,577,369	0	0	153,577,369	0	153,577,369
0	24,205,218	0	0	24,205,218	0	24,205,218
0	909,542	0	0	909,542	0	909,542
0	767,823	0	0	767,823	0	767,823
0	0	0	0	1,080	0	1,080
0	0	0	0	1,100,000	0	1,100,000
2,109,033	0	0	0	2,109,033	0	2,109,033
0	0	0	3,946,902	83,963,405	0	83,963,405
0	0	0	15,035,000	15,035,000	0	15,035,000
0	0	0	0	0	198,011	198,011
0	0	0	0	657,325	0	657,325
0	0	0	2,465,148	2,465,148	0	2,465,148
2,115,965	186,628,890	0	23,960,442	332,982,447	237,093	333,219,540
0	0	65,714,247	0	65,714,247	0	65,714,247
0	0	0	0	155,986,258	0	155,986,258
(1,326,102)	0	0	0	(200,213)	204,240	4,027
0	0	0	0	1,839,184	0	1,839,184
0	0	0	0	405,417	0	405,417
0	0	0	0	86,788	0	86,788
0	0	0	0	198,011	0	198,011
0	0	0	0	66,639	0	66,639
0	157,303	0	0	33,295,735	137,418	33,433,153
(1,326,102)	157,303	65,714,247	0	257,392,066	341,658	257,733,724
<u>\$789,863</u>	<u>\$186,786,193</u>	<u>\$65,714,247</u>	<u>\$23,960,442</u>	<u>\$590,374,513</u>	<u>\$578,751</u>	<u>\$590,953,264</u>

Medina County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances*
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Taxes	\$6,972,368	\$10,302,383	\$1,998,397
Sales Taxes	7,701,566	0	0
Charges for Services	9,002,764	4,102,804	0
Licenses and Permits	19,813	0	0
Fines and Forfeitures	533,201	102,631	0
Intergovernmental	3,943,143	28,205,599	72,614
Special Assessments	0	211,479	652,240
Interest	3,592,290	208,859	0
Rentals	243,218	0	0
Donations	0	33,334	0
Other	396,367	1,157,658	526,741
<i>Total Revenues</i>	<u>32,404,730</u>	<u>44,324,747</u>	<u>3,249,992</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	8,059,555	1,878,448	304,187
Judicial	5,390,537	2,638,568	0
Public Safety	13,361,148	2,052,557	0
Public Works	415,594	6,625,115	0
Health	448,170	17,616,542	0
Human Services	2,539,439	9,336,554	0
Economic Development and Assistance	70,000	283,055	0
Capital Outlay	0	0	0
Intergovernmental	883,747	0	0
Debt Service:			
Principal Retirement	0	0	2,057,110
Interest and Fiscal Charges	0	0	1,331,930
<i>Total Expenditures</i>	<u>31,168,190</u>	<u>40,430,839</u>	<u>3,693,227</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,236,540</u>	<u>3,893,908</u>	<u>(443,235)</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	40,677	0	0
Operating Transfers In	57,550	1,592,771	1,093,922
Operating Transfers Out	(2,864,821)	(784,570)	0
Transfer Out to Component Unit	0	0	(410,454)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,766,594)</u>	<u>808,201</u>	<u>683,468</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,530,054)</u>	<u>4,702,109</u>	<u>240,233</u>
<i>Fund Balances Beginning of Year</i>	10,778,577	18,068,278	1,616,815
<i>Residual Equity Transfers</i>	13,617	3,142	0
<i>Increase in Reserve for Inventory</i>	4,456	83,162	0
<i>Fund Balances End of Year</i>	<u>\$9,266,596</u>	<u>\$22,856,691</u>	<u>\$1,857,048</u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Primary Government Totals (Memorandum Only)
\$0	\$0	\$19,273,148
0	0	7,701,566
0	0	13,105,568
0	0	19,813
0	0	635,832
1,183,681	0	33,405,037
0	0	863,719
2,783	0	3,803,932
0	0	243,218
0	105,045	138,379
134,768	8,145	2,223,679
1,321,232	113,190	81,413,891
0	0	10,242,190
0	0	8,029,105
0	0	15,413,705
0	0	7,040,709
0	0	18,064,712
0	146,657	12,022,650
0	0	353,055
2,351,099	0	2,351,099
0	0	883,747
0	0	2,057,110
0	0	1,331,930
2,351,099	146,657	77,790,012
(1,029,867)	(33,467)	3,623,879
0	0	40,677
925,000	0	3,669,243
0	0	(3,649,391)
0	0	(410,454)
925,000	0	(349,925)
(104,867)	(33,467)	3,273,954
1,875,762	190,770	32,530,202
(16,759)	0	0
0	0	87,618
\$1,754,136	\$157,303	\$35,891,774

Medina County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2001*

	General Fund			Variance with Final Budget Favorable (Unfavorable)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Property and Other Taxes	\$6,449,719	\$6,473,150	\$6,971,078	\$497,928
Sales Taxes	6,977,884	7,003,234	7,541,937	538,703
Charges for Services	8,160,379	8,189,700	8,812,783	623,083
Licenses and Permits	12,468	12,513	13,476	963
Fines and Forfeitures	487,392	489,163	526,790	37,627
Intergovernmental	3,926,317	3,940,580	4,243,698	303,118
Special Assessments	0	0	0	0
Tap In Fees	0	0	0	0
Interest	3,761,126	3,774,789	4,065,154	290,365
Rentals	226,693	227,517	245,018	17,501
Donations	0	0	0	0
Other	366,723	368,055	396,367	28,312
<i>Total Revenues</i>	<u>30,368,701</u>	<u>30,478,701</u>	<u>32,816,301</u>	<u>2,337,600</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	8,587,522	8,592,522	7,756,933	835,589
Judicial	4,898,334	4,907,084	4,787,387	119,697
Public Safety	11,492,572	11,592,410	11,350,700	241,710
Public Works	300,000	300,000	299,997	3
Health	545,536	545,536	463,488	82,048
Human Services	2,825,335	2,825,335	2,353,961	471,374
Economic Development and Assistance	70,000	70,000	70,000	0
Employee Fringe Benefits	4,461,276	4,461,276	4,425,978	35,298
Capital Outlay	0	0	0	0
Intergovernmental	890,155	890,155	888,855	1,300
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>34,070,730</u>	<u>34,184,318</u>	<u>32,397,299</u>	<u>1,787,019</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,702,029)</u>	<u>(3,705,617)</u>	<u>419,002</u>	<u>4,124,619</u>
Other Financing Sources (Uses)				
Proceeds of Notes	0	0	0	0
Sale of Fixed Assets	40,677	40,677	40,677	0
Operating Transfers In	57,550	57,550	57,550	0
Operating Transfers Out	(2,862,019)	(2,862,019)	(2,853,992)	8,027
Transfers Out to Component Unit	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,763,792)</u>	<u>(2,763,792)</u>	<u>(2,755,765)</u>	<u>8,027</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(6,465,821)</u>	<u>(6,469,409)</u>	<u>(2,336,763)</u>	<u>4,132,646</u>
<i>Fund Balances Beginning of Year</i>	6,701,488	6,701,488	6,701,488	0
Residual Equity Transfers	13,617	13,617	13,617	0
Prior Year Encumbrances Appropriated	1,395,960	1,395,960	1,395,960	0
<i>Fund Balances End of Year</i>	<u>\$1,645,244</u>	<u>\$1,641,656</u>	<u>\$5,774,302</u>	<u>\$4,132,646</u>

Special Revenue Funds				Debt Service Funds			
Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
Original	Final			Original	Final		
\$11,078,971	\$11,287,545	\$10,302,383	(\$985,162)	\$1,017,035	\$1,017,035	\$1,998,397	\$981,362
0	0	0	0	0	0	0	0
4,158,986	4,178,154	4,118,899	(59,255)	590,368	590,368	707,735	117,367
0	0	0	0	0	0	0	0
112,154	112,445	106,960	(5,485)	0	0	0	0
30,297,819	32,061,230	28,036,373	(4,024,857)	27,738	27,738	72,614	44,876
2,339	2,339	211,479	209,140	665,503	665,503	667,594	2,091
0	0	0	0	3,848,801	3,845,801	4,613,949	768,148
241,203	241,203	231,007	(10,196)	598,000	598,000	716,883	118,883
0	0	0	0	0	0	0	0
79,232	80,829	33,334	(47,495)	0	0	0	0
1,316,355	1,351,674	1,233,541	(118,133)	577,872	577,872	633,181	55,309
47,287,059	49,315,419	44,273,976	(5,041,443)	7,325,317	7,322,317	9,410,353	2,088,036
2,448,270	3,356,198	2,165,926	1,190,272	885,254	889,784	439,522	450,262
2,554,086	2,566,431	2,316,542	249,889	0	0	0	0
2,467,723	2,692,781	2,055,818	636,963	0	0	0	0
9,550,275	9,550,275	6,729,497	2,820,778	0	0	0	0
16,861,567	17,348,770	16,073,002	1,275,768	0	0	0	0
12,582,606	14,216,263	12,276,013	1,940,250	0	0	0	0
359,695	363,695	283,572	80,123	0	0	0	0
5,630,444	5,696,736	4,866,117	830,619	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	6,137,075	6,137,075	5,573,329	563,746
0	0	0	0	4,578,231	4,586,826	3,959,870	626,956
52,454,666	55,791,149	46,766,487	9,024,662	11,600,560	11,613,685	9,972,721	1,640,964
(5,167,607)	(6,475,730)	(2,492,511)	3,983,219	(4,275,243)	(4,291,368)	(562,368)	3,729,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,580,100	1,580,100	1,581,942	1,842	3,005,530	3,005,530	3,005,530	0
(848,900)	(848,900)	(784,570)	64,330	(850,000)	(850,000)	(805,298)	44,702
0	0	0	0	(410,454)	(410,454)	(410,454)	0
731,200	731,200	797,372	66,172	1,745,076	1,745,076	1,789,778	44,702
(4,436,407)	(5,744,530)	(1,695,139)	4,049,391	(2,530,167)	(2,546,292)	1,227,410	3,773,702
16,539,390	16,539,390	16,539,390	0	12,057,538	12,057,538	12,057,538	0
3,142	3,142	3,142	0	0	0	0	0
3,005,024	3,005,024	3,005,024	0	8,560	8,560	8,560	0
\$15,111,149	\$13,803,026	\$17,852,417	\$4,049,391	\$9,535,931	\$9,519,806	\$13,293,508	\$3,773,702

(continued)

Medina County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds (continued)
For the Year Ended December 31, 2001*

	Capital Projects Funds			Variance with Final Budget Favorable (Unfavorable)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	481,023	880,923	1,183,681	302,758
Special Assessments	0	0	0	0
Tap In Fees	0	0	0	0
Interest	35,000	35,743	10,178	(25,565)
Rentals	0	0	0	0
Donations	0	0	0	0
Other	155,000	156,619	137,304	(19,315)
<i>Total Revenues</i>	<u>671,023</u>	<u>1,073,285</u>	<u>1,331,163</u>	<u>257,878</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Basic Utility Services	0	0	0	0
Capital Outlay	1,946,664	2,234,764	2,716,493	(481,729)
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,946,664</u>	<u>2,234,764</u>	<u>2,716,493</u>	<u>(481,729)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,275,641)</u>	<u>(1,161,479)</u>	<u>(1,385,330)</u>	<u>(223,851)</u>
Other Financing Sources (Uses)				
Proceeds of Notes	1,100,000	1,100,000	1,100,000	0
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	662,500	925,000	925,000	0
Operating Transfers Out	0	0	0	0
Transfers Out to Component Unit	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,762,500</u>	<u>2,025,000</u>	<u>2,025,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	486,859	863,521	639,670	(223,851)
<i>Fund Balances Beginning of Year</i>	1,677,106	1,677,106	1,677,106	0
Residual Equity Transfers	(16,447)	(16,447)	(16,759)	(312)
Prior Year Encumbrances Appropriated	413,761	413,761	413,761	0
<i>Fund Balances End of Year</i>	<u>\$2,561,279</u>	<u>\$2,937,941</u>	<u>\$2,713,778</u>	<u>(\$224,163)</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds				Totals (Memorandum Only)			
Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
Original	Final			Original	Final		
\$0	\$0	\$0	\$0	\$18,545,725	\$18,777,730	\$19,271,858	\$494,128
0	0	0	0	6,977,884	7,003,234	7,541,937	538,703
0	0	0	0	12,909,733	12,958,222	13,639,417	681,195
0	0	0	0	12,468	12,513	13,476	963
0	0	0	0	599,546	601,608	633,750	32,142
0	0	0	0	34,732,897	36,910,471	33,536,366	(3,374,105)
0	0	0	0	667,842	667,842	879,073	211,231
0	0	0	0	3,848,801	3,845,801	4,613,949	768,148
0	0	0	0	4,635,329	4,649,735	5,023,222	373,487
0	0	0	0	226,693	227,517	245,018	17,501
98,679	98,679	105,045	6,366	177,911	179,508	138,379	(41,129)
10,000	10,000	8,145	(1,855)	2,425,950	2,464,220	2,408,538	(55,682)
108,679	108,679	113,190	4,511	85,760,779	88,298,401	87,944,983	(353,418)
0	0	0	0	11,921,046	12,838,504	10,362,381	2,476,123
0	0	0	0	7,452,420	7,473,515	7,103,929	369,586
0	0	0	0	13,960,295	14,285,191	13,406,518	878,673
0	0	0	0	9,850,275	9,850,275	7,029,494	2,820,781
0	0	0	0	17,407,103	17,894,306	16,536,490	1,357,816
136,980	171,030	147,332	23,698	15,544,921	17,212,628	14,777,306	2,435,322
0	0	0	0	429,695	433,695	353,572	80,123
0	0	0	0	10,091,720	10,158,012	9,292,095	865,917
0	0	0	0	1,946,664	2,234,764	2,716,493	(481,729)
0	0	0	0	890,155	890,155	888,855	1,300
0	0	0	0	6,137,075	6,137,075	5,573,329	563,746
0	0	0	0	4,578,231	4,586,826	3,959,870	626,956
136,980	171,030	147,332	23,698	100,209,600	103,994,946	92,000,332	11,994,614
(28,301)	(62,351)	(34,142)	28,209	(14,448,821)	(15,696,545)	(4,055,349)	11,641,196
0	0	0	0	1,100,000	1,100,000	1,100,000	0
0	0	0	0	40,677	40,677	40,677	0
0	0	0	0	5,305,680	5,568,180	5,570,022	1,842
0	0	0	0	(4,560,919)	(4,560,919)	(4,443,860)	117,059
0	0	0	0	(410,454)	(410,454)	(410,454)	0
0	0	0	0	1,474,984	1,737,484	1,856,385	118,901
(28,301)	(62,351)	(34,142)	28,209	(12,973,837)	(13,959,061)	(2,198,964)	11,760,097
178,890	178,890	178,890	0	37,154,412	37,154,412	37,154,412	0
0	0	0	0	312	312	0	(312)
15,416	15,416	15,416	0	4,838,721	4,838,721	4,838,721	0
\$166,005	\$131,955	\$160,164	\$28,209	\$29,019,608	\$28,034,384	\$39,794,169	\$11,759,785

Medina County, Ohio
Combined Statement of Revenues, Expenses and Changes in Fund Equity
All Proprietary Fund Types and Transportation Improvement District
Discretely Presented Component Unit
For the Year Ended December 31, 2001

	Enterprise	Internal Service	Primary Government Totals (Memorandum Only)
Operating Revenues			
Charges for Services	\$21,394,294	\$5,302,835	\$26,697,129
Other	292,395	73,130	365,525
<i>Total Operating Revenues</i>	<u>21,686,689</u>	<u>5,375,965</u>	<u>27,062,654</u>
Operating Expenses			
Personal Services	6,034,079	21,671	6,055,750
Contractual Services	8,993,505	522,764	9,516,269
Materials and Supplies	718,466	0	718,466
Claims	0	5,695,088	5,695,088
Depreciation	2,925,940	0	2,925,940
Other	453,649	44,473	498,122
<i>Total Operating Expenses</i>	<u>19,125,639</u>	<u>6,283,996</u>	<u>25,409,635</u>
<i>Operating Income (Loss)</i>	<u>2,561,050</u>	<u>(908,031)</u>	<u>1,653,019</u>
Non-Operating Revenues (Expenses)			
Interest	963,246	50,627	1,013,873
Capital Grant	126,866	0	126,866
Tap in Fees	4,763,949	0	4,763,949
Developer Contributions	3,719,857	0	3,719,857
Special Assessments	15,354	0	15,354
Interest and Fiscal Charges	(2,627,940)	0	(2,627,940)
Loss on Disposal of Fixed Assets	(98,013)	0	(98,013)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>6,863,319</u>	<u>50,627</u>	<u>6,913,946</u>
<i>Income (Loss) Before Operating Transfers</i>	9,424,369	(857,404)	8,566,965
Operating Transfers In	3,058,641	0	3,058,641
Operating Transfers Out	(3,078,493)	0	(3,078,493)
Transfer In - Primary Government	0	0	0
<i>Net Income (Loss)</i>	9,404,517	(857,404)	8,547,113
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(8,278,628)</u>	<u>(468,698)</u>	<u>(8,747,326)</u>
<i>Retained Earnings (Deficit) End of Year</i>	1,125,889	(1,326,102)	(200,213)
<i>Contributed Capital Beginning and End of Year</i>	<u>155,986,258</u>	<u>0</u>	<u>155,986,258</u>
<i>Total Fund Equity (Deficit) End of Year</i>	<u><u>\$157,112,147</u></u>	<u><u>(\$1,326,102)</u></u>	<u><u>\$155,786,045</u></u>

See accompanying notes to the general purpose financial statements

Transportation Improvement District	Reporting Entity Totals (Memorandum Only)
\$0	\$26,697,129
300	365,825
300	27,062,954
0	6,055,750
325,250	9,841,519
1,592	720,058
0	5,695,088
0	2,925,940
0	498,122
326,842	25,736,477
(326,542)	1,326,477
0	1,013,873
0	126,866
0	4,763,949
0	3,719,857
0	15,354
0	(2,627,940)
0	(98,013)
0	6,913,946
(326,542)	8,240,423
0	3,058,641
0	(3,078,493)
410,454	410,454
83,912	8,631,025
120,328	(8,626,998)
204,240	4,027
0	155,986,258
<u>\$204,240</u>	<u>\$155,990,285</u>

Medina County, Ohio
Statement of Revenues, Expenses and Changes in Fund Balance
Component Unit
For the Year Ended December 31, 2001

	<u>Medina County Sheltered Industries, Inc.</u>
Revenues	
Rest Area Contracts	\$344,096
Industrial/Workshop Revenue	139,202
Enclaves	18,803
Transfer from Primary Government	
Medina County Achievement Center	398,302
Horticultural Services	20,531
Interest Income	7,522
Other Income	244,837
	<hr/>
<i>Total Revenues</i>	<u>1,173,293</u>
Expenses	
Program Services	1,003,884
Management and General	228,706
	<hr/>
<i>Total Expenses</i>	<u>1,232,590</u>
<i>Excess of Revenues Under Expenses</i>	(59,297)
<i>Fund Balance Beginning of Year</i>	<u>196,715</u>
<i>Fund Balance End of Year</i>	<u><u>\$137,418</u></u>

See accompanying notes to the general purpose financial statements.

Medina County, Ohio
*Combined Statement of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2001*

	Enterprise Funds			Variance with Final Budget Favorable (Unfavorable)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Charges for Services	\$22,269,605	\$22,464,897	\$20,238,484	(\$2,226,413)
Tap-In Fees	156,790	158,380	150,000	(8,380)
Interest	266,845	268,955	246,363	(22,592)
Operating Grants	98,408	98,902	84,886	(14,016)
Other	304,408	306,617	280,408	(26,209)
OWDA Proceeds	0	0	23,416,572	23,416,572
<i>Total Revenues</i>	<u>23,096,056</u>	<u>23,297,751</u>	<u>44,416,713</u>	<u>21,118,962</u>
Expenses				
Personal Services	6,295,279	6,295,279	6,046,648	248,631
Contractual Services	11,054,413	11,054,412	8,827,827	2,226,585
Materials and Supplies	1,080,421	1,080,421	912,007	168,414
Claims	0	0	0	0
Capital Outlay	5,882,018	5,882,018	28,568,767	(22,686,749)
Other	1,205,118	1,391,220	500,471	890,749
<i>Total Expenses</i>	<u>25,517,249</u>	<u>25,703,350</u>	<u>44,855,720</u>	<u>(19,152,370)</u>
<i>Excess of Revenues Under Expenses</i>	(2,421,193)	(2,405,599)	(439,007)	1,966,592
Operating Transfers In	1,147,033	1,147,033	1,147,033	0
Operating Transfers Out	(2,335,309)	(2,335,309)	(2,273,195)	62,114
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(3,609,469)	(3,593,875)	(1,565,169)	2,028,706
<i>Fund Equity at Beginning of Year</i>	5,465,236	5,465,236	5,465,236	0
Prior Year Encumbrances Appropriated	1,001,348	1,001,348	1,001,348	0
<i>Fund Equity at End of Year</i>	<u>\$2,857,115</u>	<u>\$2,872,709</u>	<u>\$4,901,415</u>	<u>\$2,028,706</u>

(continued)

Medina County, Ohio
*Combined Statement of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types - Primary Government (continued)
For the Year Ended December 31, 2001*

	Internal Service Fund			Variance with Final Budget Favorable (Unfavorable)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Charges for Services	\$4,885,972	\$4,885,972	\$5,302,835	\$416,863
Tap-In Fees	0	0	0	0
Interest	46,647	46,647	50,627	3,980
Operating Grants	0	0	0	0
Other	67,381	67,381	73,130	5,749
OWDA Proceeds	0	0	0	0
<i>Total Revenues</i>	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,426,592</u>	<u>426,592</u>
Expenses				
Personal Services	21,968	21,968	21,671	297
Contractual Services	539,000	539,000	522,849	16,151
Materials and Supplies	0	0	0	0
Claims	4,611,000	5,211,000	5,190,609	20,391
Capital Outlay	0	0	0	0
Other	75,000	75,000	44,473	30,527
<i>Total Expenses</i>	<u>5,246,968</u>	<u>5,846,968</u>	<u>5,779,602</u>	<u>67,366</u>
<i>Excess of Revenues Under Expenses</i>	(246,968)	(846,968)	(353,010)	493,958
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(246,968)	(846,968)	(353,010)	493,958
<i>Fund Equity at Beginning of Year</i>	1,142,522	1,142,522	1,142,522	0
Prior Year Encumbrances Appropriated	0	0	0	0
<i>Fund Equity at End of Year</i>	<u>\$895,554</u>	<u>\$295,554</u>	<u>\$789,512</u>	<u>\$493,958</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
Original	Final	Actual	
\$27,155,577	\$27,350,869	\$25,541,319	(\$1,809,550)
156,790	158,380	150,000	(8,380)
313,492	315,602	296,990	(18,612)
98,408	98,902	84,886	(14,016)
371,789	373,998	353,538	(20,460)
0	0	23,416,572	23,416,572
<u>28,096,056</u>	<u>28,297,751</u>	<u>49,843,305</u>	<u>21,545,554</u>
6,317,247	6,317,247	6,068,319	248,928
11,593,413	11,593,412	9,350,676	2,242,736
1,080,421	1,080,421	912,007	168,414
4,611,000	5,211,000	5,190,609	20,391
5,882,018	5,882,018	28,568,767	(22,686,749)
1,280,118	1,466,220	544,944	921,276
<u>30,764,217</u>	<u>31,550,318</u>	<u>50,635,322</u>	<u>(19,085,004)</u>
(2,668,161)	(3,252,567)	(792,017)	2,460,550
1,147,033	1,147,033	1,147,033	0
<u>(2,335,309)</u>	<u>(2,335,309)</u>	<u>(2,273,195)</u>	<u>62,114</u>
(3,856,437)	(4,440,843)	(1,918,179)	2,522,664
6,607,758	6,607,758	6,607,758	0
<u>1,001,348</u>	<u>1,001,348</u>	<u>1,001,348</u>	<u>0</u>
<u>\$3,752,669</u>	<u>\$3,168,263</u>	<u>\$5,690,927</u>	<u>\$2,522,664</u>

Medina County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units
For the Year Ended December 31, 2001

	Proprietary Fund Types		Primary Government
	Enterprise	Internal Service	Totals (Memorandum Only)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$21,061,796	\$0	\$21,061,796
Cash Received from Quasi-External Transactions With Other Funds	0	5,302,835	5,302,835
Other Cash Receipts	292,395	73,130	365,525
Cash Payments for Goods and Services	(7,772,544)	(522,849)	(8,295,393)
Cash Paid to Employees	(6,046,648)	(21,709)	(6,068,357)
Other Operating Cash Payments	(453,649)	(44,473)	(498,122)
Cash Payments for Claims	0	(5,190,609)	(5,190,609)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>7,081,350</u>	<u>(403,675)</u>	<u>6,677,675</u>
Cash Flows from Noncapital Financing Activities:			
Transfers In	3,058,641	0	3,058,641
Transfers In from Primary Government	0	0	0
Transfers Out	(3,078,493)	0	(3,078,493)
Repayment of Interfund Loan	(524)	0	(524)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(20,376)</u>	<u>0</u>	<u>(20,376)</u>
Cash Flows from Capital and Related Financing Activities:			
Payments for Capital Acquisition	(28,440,133)	0	(28,440,133)
Receipts from Capital Grants	84,886	0	84,886
Principal Payments-Revenue Bonds	(83,434)	0	(83,434)
Interest Payments-Revenue Bonds	(53,176)	0	(53,176)
Principal Payments-OWDA Loans	(3,432,785)	0	(3,432,785)
Interest Payments-OWDA Loans	(2,574,764)	0	(2,574,764)
Proceeds from OWDA	23,416,572	0	23,416,572
Receipts from Tap-in Fees	4,763,949	0	4,763,949
Receipts from Special Assessments	15,354	0	15,354
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(6,303,531)</u>	<u>0</u>	<u>(6,303,531)</u>
Cash Flows from Investing Activities:			
Redemption of Certificates of Deposit	0	0	0
Interest on Investments	963,246	50,627	1,013,873
<i>Net Cash Provided by Investing Activities</i>	<u>963,246</u>	<u>50,627</u>	<u>1,013,873</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,720,689	(353,048)	1,367,641
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>17,185,774</u>	<u>1,142,911</u>	<u>18,328,685</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$18,906,463</u></u>	<u><u>\$789,863</u></u>	<u><u>\$19,696,326</u></u>

Component Units	Reporting Entity Totals (Memorandum Only)
\$1,132,925	\$22,194,721
0	5,302,835
300	365,825
(1,596,189)	(9,891,582)
0	(6,068,357)
0	(498,122)
0	(5,190,609)
<u>(462,964)</u>	<u>6,214,711</u>
0	3,058,641
410,454	410,454
0	(3,078,493)
0	(524)
<u>410,454</u>	<u>390,078</u>
(37,648)	(28,477,781)
0	84,886
0	(83,434)
0	(53,176)
0	(3,432,785)
0	(2,574,764)
0	23,416,572
0	4,763,949
0	15,354
<u>(37,648)</u>	<u>(6,341,179)</u>
124,934	124,934
7,522	1,021,395
<u>132,456</u>	<u>1,146,329</u>
42,298	1,409,939
<u>297,288</u>	<u>18,625,973</u>
<u>\$339,586</u>	<u>\$20,035,912</u>

(continued)

Medina County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Units (continued)
For the Year Ended December 31, 2001

	Proprietary Fund Types		Primary Government
	Enterprise	Internal Service	Totals (Memorandum Only)
Reconciliation of Operating Income(Loss)/Excess of Revenues Over (Under) Expenses to Net Cash Provided by (Used for) Operating Activities:			
Operating Activities:			
Operating Income (Loss)/ Excess of Revenues Over (Under) Expenses	\$2,561,050	(\$908,031)	\$1,653,019
Adjustments:			
Depreciation Expense	2,925,940	0	2,925,940
Interest Revenue	0	0	0
Deposits	0	0	0
(Increase) Decrease in Assets:			
Accounts Receivable	(555,726)	0	(555,726)
Due from Other Funds	(14,191)	0	(14,191)
Intergovernmental Receivable	249,832	0	249,832
Materials and Supplies Inventory	(1,218)	0	(1,218)
Prepaid Expenses	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	93,974	(85)	93,889
Contracts Payable	742,070	0	742,070
Accrued Wages and Benefits	16,063	0	16,063
Compensated Absences Payable	(69,138)	0	(69,138)
Retainage Payable	975,720	0	975,720
Intergovernmental Payable	156,974	(38)	156,936
Other Payable	0	0	0
Claims Payable	0	504,479	504,479
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$7,081,350</u>	<u>(\$403,675)</u>	<u>\$6,677,675</u>

Noncash Activities:

The enterprise funds received donated fixed assets from developers in the amount of \$3,719,857.

See accompanying notes to the general purpose financial statements

Component Units	<u>Reporting Entity</u> Totals (Memorandum Only)
(\$385,839)	\$1,267,180
17,548	2,943,488
(3,185)	(3,185)
(4,345)	(4,345)
(37,276)	(593,002)
0	(14,191)
0	249,832
(1,806)	(3,024)
93	93
(43,343)	50,546
0	742,070
3,872	19,935
0	(69,138)
0	975,720
0	156,936
(8,683)	(8,683)
0	504,479
<u>(\$462,964)</u>	<u>\$6,214,711</u>

Medina County, Ohio
Combining Balance Sheet
All Discretely Presented Component Units
December 31, 2001

	Transportation Improvement District	Medina County Sheltered Industries, Inc.	Totals Component Units
Assets			
Equity in Pooled Cash and Cash Equivalents	\$204,240	\$0	\$204,240
Cash and Cash Equivalents in Segregated Accounts	0	135,346	135,346
Deposits	0	5,557	5,557
Receivables:			
Accounts	0	169,554	169,554
Materials and Supplies Inventory	0	11,476	11,476
Prepaid Expenses	0	4,389	4,389
Fixed Assets (Net of Accumulated Depreciation)	0	48,189	48,189
<i>Total Assets</i>	<u>\$204,240</u>	<u>\$374,511</u>	<u>\$578,751</u>
Liabilities			
Accounts Payable	\$0	\$15,565	\$15,565
Accrued Wages	0	20,514	20,514
Other Payable	0	3,003	3,003
Due to Primary Government	0	198,011	198,011
<i>Total Liabilities</i>	<u>0</u>	<u>237,093</u>	<u>237,093</u>
Fund Equity			
Retained Earnings:			
Unreserved	204,240	0	204,240
Fund Balance:			
Unreserved, Undesignated	0	137,418	137,418
<i>Total Fund Equity</i>	<u>204,240</u>	<u>137,418</u>	<u>341,658</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$204,240</u>	<u>\$374,511</u>	<u>\$578,751</u>

See accompanying notes to the general purpose financial statements

Medina County, Ohio
Combining Statement of Cash Flows
All Discretely Presented Component Units
For the Year Ended December 31, 2001

	Transportation Improvement District	Medina County Sheltered Industries, Inc.	Totals Component Units
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$0	\$1,132,925	\$1,132,925
Other Cash Receipts	300	0	300
Cash Payments for Goods and Services	(326,842)	(1,269,347)	(1,596,189)
<i>Net Cash Used for Operating Activities</i>	<u>(326,542)</u>	<u>(136,422)</u>	<u>(462,964)</u>
Cash Flows from Noncapital Financing Activities:			
Transfers In from Primary Government	410,454	0	410,454
Cash Flows from Capital and Related Financing Activities:			
Payments for Capital Acquisition	0	(37,648)	(37,648)
Cash Flows from Investing Activities:			
Redemption of Certificates of Deposit	0	124,934	124,934
Interest on Investments	0	7,522	7,522
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>132,456</u>	<u>132,456</u>
Net Increase (Decrease) in Cash and Cash Equivalents	83,912	(41,614)	42,298
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>120,328</u>	<u>176,960</u>	<u>297,288</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$204,240</u></u>	<u><u>\$135,346</u></u>	<u><u>\$339,586</u></u>
Reconciliation of Operating Loss/Excess of Revenues Under Expenses to Net Cash Used for Operating Activities:			
Operating Loss/Excess Revenues Under Expenses	(\$326,542)	(\$59,297)	(\$385,839)
Adjustments:			
Depreciation Expense	0	17,548	17,548
Interest Revenue	0	(3,185)	(3,185)
Deposits	0	(4,345)	(4,345)
(Increase) Decrease in Assets:			
Accounts Receivable	0	(37,276)	(37,276)
Materials and Supplies Inventory	0	(1,806)	(1,806)
Prepaid Expenses	0	93	93
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(43,343)	(43,343)
Accrued Wages	0	3,872	3,872
Other Payable	0	(8,683)	(8,683)
<i>Net Cash Used for Operating Activities</i>	<u><u>(\$326,542)</u></u>	<u><u>(\$136,422)</u></u>	<u><u>(\$462,964)</u></u>

See accompanying notes to the general purpose financial statements

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 1 - Reporting Entity

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

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

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

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

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

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

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

Transportation Improvement District (TID) The TID is a legally separate organization served by a board of trustees. The five member board of trustees is made up of one person appointed by the County Commissioners, two representatives from the Townships, one representative from the Cities, and one representative from the Villages. Additionally the County Engineer, the Medina County Planning Commission Director and the President of the Board of Commissioners serve as non-voting members. The TID imposes a financial burden on the County in that the County provides the majority of the TID's financial resources. Separate financial statements can be obtained from the Transportation Improvement District, Medina, Ohio.

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

The County is associated with certain organizations which are defined as a Joint Venture, Jointly Governed Organization, Risk Sharing Pool, Related Organization or Insurance Purchasing Pool. These organizations are presented in Note 22, Note 23, Note 24, Note 25 and Note 26 to the general purpose financial statements. These organizations are:

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

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

Medina County General Health District
Medina County Soil and Water Conservation District
Local Emergency Planning Commission

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

Note 2 - Summary of Significant Accounting Policies

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

A. Basis of Presentation - Fund Accounting

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

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

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

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

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

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

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

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

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

B. Measurement Focus and Basis of Accounting

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

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

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

Medina County, Ohio
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For the Year Ended December 31, 2001

Revenue Recognition 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 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.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange 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 tax), 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, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, 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.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. The enterprise debt service fund is budgeted as part of the debt service fund and is included with the appropriate enterprise funds on the GAAP basis. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

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

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

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

D. Cash and Investments

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

Medina County, Ohio
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The general fund made an advance to various special revenue funds, capital projects funds and the solid waste enterprise fund to eliminate the funds' negative cash balances. These various funds have an interfund payable for the amount of the advance received from the general fund and the general fund has an interfund receivable for the same amount on the combined balance sheet. See Note 20.

During 2001, investments were limited to Certificates of Deposit, Repurchase Agreements, manuscript bonds, federal agency securities and STAROhio.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable 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. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2001.

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 2001 amounted to \$3,592,290 which includes \$3,054,243 assigned from other County funds.

For purposes of the statement of cash flows and for presentation on the balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments, not purchased from the pool, with an original maturity of more than three months are reported as investments.

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

E. Inventories

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

F. Fixed Assets and Depreciation

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

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

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

G. Compensated Absences

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

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

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

H. Accrued and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds and long-term loans are recognized as a liability of the general long-term obligations account group until due.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

I. Capitalization of Interest

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. During 2001, the County had no capitalized interest.

J. Contributed Capital

Contributed capital represents resources provided to the enterprise funds from other funds, other governments, tap-in fees to the extent they exceed the cost of connection to the system, and private sources. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through capital grants, which is expensed and closed to contributed capital at year end. In 2001, as a result of implementing GASB Statement No. 33, capital contributions received during 2001 are reported as revenue and included in retained earnings on the operating statements.

K. Reserves of Fund Equity

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

L. Interfund Assets and Liabilities

Receivables and payables resulting from transactions for services provided or goods received are classified as "due from primary government" or "due to component unit" on the balance sheet. Accounts used to indicate amounts owed to a particular fund by another of the County for goods or services rendered and amounts to be distributed by an agency fund to another fund of the County are classified as "due from other funds/due to other funds".

The agency funds receive all tax collections (including the County's portion) within the County and distribute them to the political subdivisions. Therefore the County's portion of property taxes and special assessments were reported as "due from agency funds" in the governmental fund types. Their corresponding payables were reported as "due to other funds" in the agency funds.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Short-term interfund loans are classified as "interfund receivables/payables." A schedule of interfund assets and liabilities is provided in Note 19.

M. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

N. Estimates

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

O. Total Columns on General Purpose Financial Statements

Total columns on the general purpose statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned "primary government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned "reporting entity" and includes operations of the County's legally separate discretely presented component units (see Note 1). The total column on statements which do not include the component units have no additional caption.

Note 3 – Changes in Accounting Principles

For the year ended December 31, 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues." GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditure/expenses resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required. For revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue must be met and the revenue must be available. This implementation had no effect on fund balance/retained earnings as of December 31, 2000. The provisions of Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 4 - Compliance and Accountability

A. Legal Compliance

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

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Capital Project Fund:			
State Issue II			
Capital Outlay	0	1,183,681	1,183,681
Enterprise Funds:			
Sewer			
Capital Outlay	3,386,252	17,592,608	14,206,356
Water			
Capital Outlay	2,009,843	10,669,564	8,659,721

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

	Original Revenues Plus Carryover Balance	Appropriations	Excess
Special Revenue Fund:			
Drug Enforcement	\$1,760,405	\$1,816,453	\$56,048

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

	Final Revenues Plus Carryover Balance	Appropriations	Excess
Special Revenue Fund:			
Drug Enforcement	\$1,864,615	\$1,998,127	\$133,512

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

Special Revenue Funds:	
Community Development Block Grant	\$100,265
COPS Program	5,702
County History	28,090
OCJS	2,217
Office for Older Adults	23,751
Project Impact	88,928
Transportation Program	55,747
Title VI-D	58,802
Workforce Development	140,615

B. Fund Deficits

The following funds had a deficit fund balance or deficit retained earnings as of December 31, 2001:

	<u>Deficit Fund Balance</u>	<u>Deficit Retained Earnings</u>
Special Revenue Funds		
Community Development Block Grant	\$100,873	
Office for Older Adults	15,715	
Other:		
COPS Program	5,702	
Crippled Children	8,659	
County History	28,090	
Marriage License	20,973	
OCJS	2,217	
Project Impact	113,004	
Safe Communities	3,661	
Title VI-D	17,662	
Transportation Program	54,916	
Workforce Development	197,489	
Enterprise Fund		
Medina County Water District		\$2,525,099
Internal Service Fund		
Self Insurance		1,326,102

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

The enterprise fund and internal service fund retained earnings deficits resulted from the application of generally accepted accounting principles. The County will review the operations to determine if steps need to be taken to insure that the funds are self-sustaining.

Note 5 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as a note disclosure for the proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
6. Investments reported at fair value (GAAP) rather than cost (budget).
7. Unreported cash represents amounts received but not included as revenue (budget) rather than being included as revenue on operating statement (GAAP).

The adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	(\$1,530,054)	\$4,702,109	\$240,233	(\$104,867)	(\$33,467)
Adjustment for Revenue Accruals	626,271	(28,491)	1,546,412	10,074	0
Revenue for Debt Retirement	0	0	4,613,949	0	0
Proceeds of Notes	0	0	0	1,100,000	0
Operating Transfers In for Debt	0	0	1,911,608	0	0
Adjustment for Expenditure Accruals	(12,279)	(2,822,204)	45,130	(163,137)	12,220
Expenditures for Debt Retirement	0	0	(135,335)	0	0
Principal Retirement for Debt	0	0	(3,516,219)	0	0
Interest and Fiscal Charges for Debt	0	0	(2,627,940)	0	0
Unrecorded Cash	(214,700)	(13,324)	0	(143)	0
Fair Value Adjustment for Investments	0	(19,785)	0	0	0
Operating Transfers Out for Debt	0	0	(805,298)	0	0
Adjustment for Encumbrances	(1,206,001)	(3,513,444)	(45,130)	(202,257)	(12,895)
Budget Basis	<u>(\$2,336,763)</u>	<u>(\$1,695,139)</u>	<u>\$1,227,410</u>	<u>\$639,670</u>	<u>(\$34,142)</u>

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

	Enterprise	Internal Service
GAAP Basis	\$9,404,517	(\$857,404)
Adjustment for Revenue Accruals	(4,914,286)	0
Revenue for Debt Retirement	(1,758,140)	0
Proceeds of OWDA Loans	23,416,572	0
Operating Transfers In	(1,911,608)	0
Developer Contributions	(3,719,857)	0
Tap-In Fees	150,000	0
Adjustment for Expense Accruals	988,232	504,394
Depreciation	2,925,940	0
Capital Outlay	(28,440,133)	0
Expense for Debt Service	90,206	0
Interest and Fiscal Charges	2,627,940	0
Operating Transfers Out	805,298	0
Unrecorded Cash	(33,537)	0
Adjustment for Encumbrances	(1,196,313)	0
Budget Basis	<u>(\$1,565,169)</u>	<u>(\$353,010)</u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 6 - Deposits and Investments

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

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

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

1. United States Treasury Notes, Bills, Bonds, or other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality; including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

Cash on Hand At year end, the County had \$739,031 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

Deposits At year end, the carrying amount of the County's deposits was \$4,762,970 and the bank balance was \$11,013,302. Of the bank balance \$925,913 was covered by federal depository insurance. The remaining \$10,087,389 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 1	Category 3	Carrying Value	Fair Value
Federal Agency Securities	\$0	\$29,301,806	\$29,301,806	\$29,301,806
Overnight Repurchase Agreements	0	3,452,187	3,452,187	3,452,187
Investment in Medina County				
Manuscript Bond	5,600	0	5,600	5,600
Investment in State Treasurer's				
Investment Pool			<u>33,524,697</u>	<u>33,524,697</u>
Total Investments			<u>\$66,284,290</u>	<u>\$66,284,290</u>

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

	Cash and Cash Equivalents/Deposits	Investments
<i>GASB Statement 9</i>	\$71,780,691	\$5,600
Investments of the Cash Management Pool:		
Repurchase Agreements	(3,452,187)	3,452,187
Federal Agency Securities	(29,301,806)	29,301,806
STAROhio	(33,524,697)	33,524,697
Cash on Hand	(739,031)	0
<i>GASB Statement 3</i>	\$4,762,970	\$66,284,290

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 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) are for 2001 taxes.

2001 real property taxes are levied after October 1, 2001, on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes which became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the values as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001, was \$7.29 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$2,672,421,050
Public Utility Personal Property	108,476,650
Tangible Personal Property	319,694,873
Total Valuation	\$3,100,592,573

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

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounting for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, and are not intended to finance 2001 operations. The receivable is offset by deferred revenue.

Note 8 - Sales and Use Tax

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

Proceeds of the tax are credited entirely to the general fund. Amounts that are measurable and are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2001 amounted to \$7,701,566.

Note 9 - Federal Food Stamp Program

The County's Department of Job and Family (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2001 due to the installation of an automated system. A supply of paper food stamps is kept on hand at Job and Family Services in case of an emergency with the automated system. The federal food stamp balance for the year ending December 31, 2001 is \$2,000.

Note 10 - Receivables

Receivables at December 31, 2001, consisted of taxes, interest, special assessments, loans, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. In 1979, the County constructed a sewage treatment facility and sewer lines financed using federal funds and money borrowed from the Ohio Water Development Authority (OWDA). The plant and a portion of the sewer lines are located in the City of Wadsworth and are the property of the City. The plant serves both the City and the Sharon Sewer District. The intergovernmental receivable in the Sewer Enterprise fund represents the portion the City has agreed to pay the County for that portion of the OWDA loan related to the construction of the City's assets. A summary of the principal items of intergovernmental receivables follows:

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

General Fund	
Charges for Services	\$139,811
Local Government	2,058,983
Lodging Tax	573,320
Municipal Fine Distribution	26,910
Advertising	1,240
<i>Total General Fund</i>	<u>2,800,264</u>
Special Revenue Funds	
Achievement Center	483,084
ADAMH	918,152
Auto and Gas Tax	1,263,573
Child Support Enforcement	65,246
Office for Older Adults	23,751
Public Assistance	1,792,523
Revolving Loan	46,153
Shelter Care and Youth Services	973,664
Other:	
Community Safety Awareness	138,657
COPS Program	34,438
Court Security	17,546
OCJS	2,825
Title VI-D	34,697
Transportation	94,228
Victim Assistance	113,668
<i>Total Special Revenue Funds</i>	<u>6,002,205</u>
Enterprise Funds	
Medina County Sewer District	854,117
Medina County Solid Waste Management	41,980
<i>Total Enterprise Funds</i>	<u>896,097</u>
Agency Funds	
Auto License Tax	1,336,620
Library	377,244
Local Government Shared Revenue	2,820,072
Local Government Revenue Assistance	501,174
Motor Vehicle Gas Tax	226,737
Park District	13,313
Municipal Fines	65,299
<i>Total Agency Funds</i>	<u>5,340,459</u>
Grand Total	<u><u>\$15,039,025</u></u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

Note 11 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2001, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 24), for liability, property and crime insurance. The underwriters for this coverage are Lloyd's of London and Northfield Insurance Company. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention Center is covered by Northfield Insurance Company. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. Coverage provided by CORSA is as follows:

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

For 2001, the County participated in the County Commissioners Association Service Corporation (CCAOSC) of Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool. (See Note 26) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating County is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Plan is limited to

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. The monthly premium paid by the County during 2001 was \$216.75 for single coverage and \$531.99 for family coverage. Employees with single coverage paid \$20.00 per month and those with family coverage paid \$30.00 per month. An excess coverage insurance policy covers individual claims in excess of \$100,000 and aggregate claims in excess of \$5,718,872. The liability for unpaid claims costs of \$2,109,033 reported in the fund at December 31, 2001, 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 and are reported as quasi-external interfund transactions.

Changes in the fund's claims liability amount in 2001, 2000 and 1999 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1999	\$467,035	\$4,120,110	\$3,634,067	\$953,078
2000	953,078	4,686,057	4,034,581	1,604,554
2001	1,604,554	5,695,088	5,190,609	2,109,033

Note 12 - Fixed Assets

A summary of the proprietary funds' fixed assets at December 31, 2001, follows:

Land	\$1,001,720
Buildings	13,993,778
Improvements Other than Buildings	203,468,640
Equipment	4,392,527
Construction in Progress	56,806,698
<i>Total</i>	<u>279,663,363</u>
Less accumulated depreciation	<u>(61,327,206)</u>
<i>Net Fixed Assets</i>	<u><u>\$218,336,157</u></u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

A summary of the changes in general fixed assets follows:

	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Land	\$3,147,255	\$0	\$0	\$3,147,255
Buildings	46,280,423	12,314	0	46,292,737
Improvements Other than Buildings	1,782,207	22,906	0	1,805,113
Equipment	12,900,155	1,983,318	(763,847)	14,119,626
Construction in Progress	449,201	349,516	(449,201)	349,516
<i>Total</i>	<u>\$64,559,241</u>	<u>\$2,368,054</u>	<u>(\$1,213,048)</u>	<u>\$65,714,247</u>

Note 13 - Defined Benefit Retirement Plans

A. Public Employees Retirement System

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

Plan members, other than those engaged in law enforcement are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The 2001 employer contribution rate for County employees, other than those engaged in law enforcement, was 9.25 percent of covered payroll, increased from 6.54 percent in 2000. The County contribution for law enforcement employees for 2001 was 12.4 percent, up from 11.4 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$5,288,372 \$4,019,568, and \$3,243,140, respectively; 78.95 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

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

For the year ended December 31, 2001, plan members were required to contribute 9.3 percent of their annual covered salaries. The County was required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations. For calendar year 2000, the portion used to fund pension obligations was 6 percent. Contribution rates are established by STRS, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999 were \$75,751, \$71,445, and \$90,010, respectively; 72.39 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

Note 14 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll; 4.30 percent was the portion that was used to fund health care for 2001. For 2000, the contribution rate was 10.84 percent of covered payroll; 4.30 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.70 percent; 4.30 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$1,645,359. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

B. State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$24,348 for 2001.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,722,000 and there were 102,132 eligible benefit recipients.

Note 15 - Other Employee Benefits

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

Note 16 – Notes Payable

A summary of the note transaction for the year ended December 31, 2001, follows:

	Balance 1/1/01	Issued	Retired	Balance 12/31/01
Capital Projects Fund:				
County Capital Improvement 2.37%	\$0	\$1,100,000	\$0	\$1,100,000

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

Note 17 - Contractual Commitments

As of December 31, 2001, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/01
Courthouse Asbestos Abatement	\$33,000	\$28,000	\$5,000
Exterior Trim Painting	41,684	38,893	2,791
Soil and Water Building - Architect	45,750	0	45,750
New Horizons Building - Architect	28,500	0	28,500
Veteran Services Building	291,831	229,120	62,711
HVAC Replacement - Various County Buildings	175,734	0	175,734
HVAC Replacement - Transit	20,000	0	20,000
DHS Parking Lot Expansion	54,932	45,902	9,030
	\$691,431	\$341,915	\$349,516

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 18 - Long-Term Obligations

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

Year Issued	Issue	Interest Rate	Balance January 1, 2001	Additions	Reductions	Balance December 31, 2001
<u>Revenue Bonds</u>						
<i>Medina County Water District:</i>						
1990	S.D.Imp.,Series 1990	7.40%	\$197,367	\$0	(\$19,737)	\$177,630
1995	S.D.Imp.,Pearl/Norwalk	5.94%	519,670	0	(39,975)	479,695
<i>Total Medina County Water District OWDA Loans</i>			<u>717,037</u>	<u>0</u>	<u>(59,712)</u>	<u>657,325</u>
<i>Medina County Sewer District:</i>						
1982	County Office Building	12.63%	23,722	0	(23,722)	0
<i>Total Revenue Bonds</i>			<u>740,759</u>	<u>0</u>	<u>(83,434)</u>	<u>657,325</u>
Term	<u>Enterprise Funds OWDA Loans</u>					
<i>Medina County Water District:</i>						
25 years	Chippewa Ext and S-1	7.65%	567,154	0	(30,513)	536,641
25 years	RRSD W5-2	7.87%	60,016	0	(15,605)	44,411
25 years	RRSD W-7	7.56%	864,023	0	(168,582)	695,441
25 years	RRSD W5-1	7.36%	826,725	0	(213,272)	613,453
20 years	East Smith	7.73%	30,440	0	(3,018)	27,422
20 years	Forest Drive	8.40%	42,374	0	(3,927)	38,447
20 years	RT 162 Water Tower/Avon Lake	5.85%	2,583,894	0	(67,564)	2,516,330
20 years	RT 162 Waterline	6.58%	586,606	0	(21,823)	564,783
20 years	Ryan, Avon, Marks Road	3.69%	911,581	0	(31,025)	880,556
20 years	Stiger and Crocker Road	3.69%	1,007,395	0	(33,943)	973,452
20 years	River Styx	3.32%	139,673	0	(5,464)	134,209
20 years	Station, River, Grafton Roads	5.90%	1,820,365	0	(72,231)	1,748,134
20 years	Lester Spieth	4.25%	461,800	0	(33,544)	428,256
20 years	252 Relocation	6.32%	49,463	0	0	49,463
20 years	Lance & Spencer	6.32%	1,115,960	0	(63,005)	1,052,955
20 years	Crestview Water Line	6.32%	196,580	0	0	196,580
20 years	Windwall Ridgewood	6.32%	288,981	0	0	288,981
20 years	State Route Loops	6.32%	550,649	0	0	550,649
20 years	Kingsbury Substation	6.32%	1,067,646	0	(34,344)	1,033,302
20 years	Lafayette Waterline Loop	4.25%	876,626	0	0	876,626
20 years	Northwest Storage	4.15%	1,893,268	14,520	(138,378)	1,769,410
20 years	Lester Wolff (3234)	4.15%	1,104,024	45,649	0	1,149,673
20 years	NW Supply (3202)	4.15%	1,946,066	0	0	1,946,066
20 years	Metzger Muntz and Sleepy Hollow	4.15%	876,674	0	(26,630)	850,044
20 years	Granger Tanks		0	894,700	0	894,700
20 years	Remsen, Huffman, Hamlin Road		0	214,081	0	214,081
20 years	Spieth		0	5,779,550	0	5,779,550
20 years	Spieth Pump Station		0	1,776,339	0	1,776,339
<i>Total Medina County Water District OWDA Loans</i>			<u>\$19,867,983</u>	<u>\$8,724,839</u>	<u>(\$962,868)</u>	<u>\$27,629,954</u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Year Issued	Issue	Interest Rate	Balance January 1, 2001	Additions	Reductions	Balance December 31, 2001
<i>Medina County Sewer District:</i>						
40 years	RRSD 390657	5.25%	\$977,683	\$0	(\$68,023)	\$909,660
17 years	RRSD #39999901-2	7.73%	47,829	0	(31,496)	16,333
25 years	RRSD #39999903-1	7.49%	802,513	0	(304,936)	497,577
25 years	RRSD #39999903-2	7.50%	117,464	0	(23,133)	94,331
24 years	RRSD #39999903-3	10.71%	192,163	0	(35,567)	156,596
25 years	RRSD #39999904	7.67%	32,803	0	(12,478)	20,325
25 years	RRSD #39999902	7.76%	367,012	0	(139,604)	227,408
17 years	CLWD #39999901-1	7.73%	699,064	0	(496,058)	203,006
40 years	RRSD #390354	6.25%	451,359	0	(31,661)	419,698
25 years	SCSD 39085702-1	6.65%	1,326,224	0	(374,850)	951,374
20.5 yrs	SCSD 39085702-2	11.19%	19,222	0	(4,087)	15,135
20 years	Chippewa	5.00%	796,810	0	(67,381)	729,429
20 years	East Smith	7.73%	36,933	0	(3,378)	33,555
20 years	Hamilton Road	5.20%	810,467	0	(50,134)	760,333
20 years	Chippewa	5.00%	1,943,004	0	(55,299)	1,887,705
20 years	Brunswick Gardens	7.54%	370,534	0	(20,063)	350,471
20 years	Hinckley Wastewater Treatment	3.68%	7,463,483	0	(244,562)	7,218,921
20 years	Hamilton	4.16%	613,964	0	(28,672)	585,292
20 years	Marks Sewer	4.35%	1,179,811	0	(54,779)	1,125,032
20 years	Brunswick Rehab	4.16%	716,654	0	(41,110)	675,544
20 years	Plum Creek	4.15%	638,362	717,744	0	1,356,106
20 years	Liverpool Treatment	4.15%	13,284,305	13,091,188	0	26,375,493
20 years	Medina City Rehab	4.15%	657,507	882,801	(68,808)	1,471,500
<i>Total Medina County Sewer District OWDA Loans</i>			33,545,170	14,691,733	(2,156,079)	46,080,824
<i>Solid Waste District</i>						
20 years	Central Processing Facility	7.71%	6,619,563	0	(313,838)	6,305,725
<i>Total Enterprise Funds OWDA Loans</i>			60,032,716	23,416,572	(3,432,785)	80,016,503
<u>General Obligation Bonds - Unvoted</u>						
1982	Human Services Center	12.63%	160,000	0	(80,000)	80,000
1982	County Office Building	12.63%	25,000	0	(25,000)	0
1994	Adult Jail Facility	Variable	4,530,000	0	(400,000)	4,130,000
1996	County Facility Improvement	Variable	2,200,000	0	(90,000)	2,110,000
1997	County Facility Improvement	Variable	2,785,000	0	(345,000)	2,440,000
1999	Prosecutor's Renovation	Variable	500,000	0	(45,000)	455,000
1999	Human Services Building	Variable	2,890,000	0	(70,000)	2,820,000
2000	Human Services Building	Variable	1,350,000	0	(100,000)	1,250,000
<i>Total General Obligation Bonds -Unvoted</i>			14,440,000	0	(1,155,000)	13,285,000
<u>General Obligation Bonds - Voted</u>						
1986	Achievement Center	7.25%	2,100,000	0	(350,000)	1,750,000
<i>Total General Obligation Bonds</i>			\$16,540,000	\$0	(\$1,505,000)	\$15,035,000

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Year Issued	Issue	Interest Rate	Balance January 1, 2001	Additions	Reductions	Balance December 31, 2001
<u>General Obligation OWDA Loan</u>						
1994	County Home Sewer	3.54%	\$91,716	\$0	(\$5,406)	\$86,310
2001	Fair Board Water	4.65%	0	191,272	(7,655)	183,617
<i>Total General Obligation OWDA Loans</i>			91,716	191,272	(13,061)	269,927
<u>Special Assessment Bonds</u>						
1982	SD#500 & #1 Imp (W & S)	12.63%	46,280	0	(45,000)	1,280
1983	SD#2-Water Imp	9.88%	6,000	0	(3,000)	3,000
1983	SD#2-Sewer Imp	9.88%	21,000	0	(7,000)	14,000
1985	SD#500-Sewer Imp	9.13%	130,000	0	(30,000)	100,000
1985	Normandy Park Water Line	9.13%	5,600	0	(1,400)	4,200
1986	S.D.#500-Water Imp	7.13%	90,000	0	(15,000)	75,000
1988	County Improvement Bonds	7.25%	175,000	0	(25,000)	150,000
1990	S.D. Imp., Series 1990	7.40%	52,630	0	(5,263)	47,367
1992	S.S. Imp., Series 1992	5.90%	60,000	0	(5,000)	55,000
1994	STATE ROUTE 18	6.30%	1,365,000	0	(105,000)	1,260,000
1995	Deferred Assessments	5.94%	130,326	0	(10,025)	120,301
2000	W.D. Imp. #5	Variable	650,000	0	(15,000)	635,000
<i>Total Special Assessment Bonds</i>			2,731,836	0	(266,688)	2,465,148
<u>Term Ohio Water Development Authority Loans - to be paid from Special Assessments</u>						
20 years	# 3908570-01	6.65%	329,430	0	0	329,430
40 years	# 390657	5.25%	76,676	0	0	76,676
25 years	# 39999901-1	7.73%	51,167	0	0	51,167
20 years	East Smith Water & Sewer	7.73%	35,115	0	(4,855)	30,260
20 years	East Smith Water & Sewer	7.73%	67,169	0	(4,855)	62,314
20 years	Rustic Hills/Medina C.C.	7.73%	315,414	0	(39,401)	276,013
20 years	Rustic Hills/Medina C.C.	7.73%	33,271	0	0	33,271
20 years	Forest Drive	8.40%	61,290	0	(5,680)	55,610
20 years	State Route 18 Water	7.14%	594,955	0	(29,272)	565,683
20 years	State Route 18 Sewer	5.20%	1,454,548	0	(80,730)	1,373,818
20 years	Harrisville Water	4.25%	365,013	0	(42,943)	322,070
20 years	Harrisville Sewer	4.16%	565,288	0	(64,625)	500,663
<i>Total OWDA Special Assessments Loans</i>			3,949,336	0	(272,361)	3,676,975
Compensated Absences Payable			2,302,319	2,409,555	(2,302,319)	2,409,555
Intergovernmental Payable			78,936	103,837	(78,936)	103,837
<i>Total General Long-Term Obligations</i>			25,694,143	2,704,664	(4,438,365)	23,960,442
<i>Totals All Long-Term Obligations</i>			\$86,467,618	\$26,121,236	(\$7,954,584)	\$104,634,270

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Special assessment debt will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Revenue debt and OWDA loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund, using general property tax revenue. The job and family services building general obligation bond was issued at a premium of \$62,440.

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

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

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

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

As of December 31, 2001, \$201,160,000 of these bonds had been issued. Of the \$90,745,000 issued after December 31, 1995, \$86,160,000 was still outstanding.

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

Year	General Obligation	Special Assessment Issues		Enterprise	Revenue Bonds	Total
		Bonds	OWDA Loans	OWDA Loans		
2002	\$2,401,621	\$350,765	\$446,400	\$3,804,091	\$115,557	\$7,118,434
2003	2,259,388	332,467	427,263	3,250,974	97,660	6,367,752
2004	2,236,497	310,444	427,019	2,824,805	93,841	5,892,606
2005	2,202,797	296,402	347,167	2,100,496	90,021	5,036,883
2006	2,185,065	259,520	338,318	1,936,435	86,202	4,805,540
2007-2011	5,479,211	1,045,930	895,361	9,385,484	353,388	17,159,374
2012-2016	2,103,469	518,850	996,277	5,141,948	73,065	8,833,609
2017-2021	1,046,415	213,199	7,337	0	0	1,266,951
2022-2024	604,160	0	0	0	0	604,160
Total Principal and interest	20,518,623	3,327,577	3,885,142	28,444,233	909,734	57,085,309
Less interest	5,483,623	862,429	960,441	8,865,690	252,409	16,424,592
Total Principal	\$15,035,000	\$2,465,148	\$2,924,701	\$19,578,543	\$657,325	\$40,660,717

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

Special Assessment Debt	\$1,022,201
Enterprise Funds	
Medina County Sewer District	34,235,870
Medina County Water District	<u>26,202,090</u>
Total	<u><u>\$61,460,161</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, 2001, are an overall debt margin of \$65,922,421 and a margin on unvoted debt of \$20,913,533.

Note 19 - Contingent Liabilities

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

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 20 - Interfund Transactions for Primary Government and Component Unit

Interfund balances at December 31, 2001, consist of the following individual fund receivables and payables:

A. Primary Government

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$68,231	\$63,391	\$557,570	\$0
Special Revenue Funds				
Achievement Center	0	25,057	0	0
ADAMH Board	10,000	478	0	0
Auto and Gas	15,550	22,174	0	0
Community Development Block Grant	0	0	0	100,265
Children's Services	0	195	0	0
Drug Enforcement	0	53,102	0	19,902
Office for Older Adults	9,808	9,759	0	23,751
Public Assistance	0	20,179	0	0
Shelter Care and Youth Services	18,460	3,526	0	0
Other:				
COPS Program	0	0	0	5,702
Court	0	0	0	19,759
County History	0	0	0	28,090
Marriage Licenses and Shelter	0	20,973	0	0
OCJS	0	0	0	2,217
Project Impact	0	0	0	88,928
Title VI-D	16,606	0	0	58,802
Transportation Program	39,849	599	0	69,524
Victim Assistance	0	0	0	15
Workforce Development	0	0	0	140,615
Total Special Revenue Funds	<u>110,273</u>	<u>156,042</u>	<u>0</u>	<u>557,570</u>
Capital Project Funds				
BWS Renovation Construction	<u>20,973</u>	<u>0</u>	<u>0</u>	<u>0</u>
Enterprise Funds				
Medina County Sewer District	<u>19,956</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Primary Government	<u><u>\$219,433</u></u>	<u><u>\$219,433</u></u>	<u><u>\$557,570</u></u>	<u><u>\$557,570</u></u>

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

B. Component Unit

	Due To Primary Government	Due From Component Unit
The Workshop	\$198,011	\$0
Achievement Center Special Revenue Fund	0	198,011
Total Component Unit	\$198,011	\$198,011

Note 21 - Segment Information for Enterprise Funds

The County's enterprise funds account for the provision of sewer, water, and solid waste management services. The County has one sewer district, one water district, and one solid waste operation, each with a separate rate structure. Each district is accounted for in a separate enterprise fund. Key financial information as of and for the year ended December 31, 2001, for each activity is as follows:

	Sewer District Fund	Water District Fund	Solid Waste Management	Total Primary Government
Operating Revenues	\$9,314,033	\$6,171,491	\$6,201,165	\$21,686,689
Depreciation Expense	1,962,575	653,067	310,298	2,925,940
Operating Income	860,246	1,408,313	292,491	2,561,050
Operating Grant	0	0	126,866	126,866
Net Non-Operating				
Revenues (Expenses)	4,088,719	3,060,183	(285,583)	6,863,319
Operating Transfers In	615,333	1,360,000	1,083,308	3,058,641
Operating Transfers Out	(452,685)	(1,444,396)	(1,181,412)	(3,078,493)
Net Income (Loss)	5,111,613	4,384,100	(91,196)	9,404,517
Current Capital Contributions	4,572,860	3,926,300	0	8,499,160
Additions in Property,				
Plant and Equipment	17,524,722	10,637,823	277,588	28,440,133
Net Working Capital	10,691,789	4,137,839	1,183,514	16,013,142
Total Assets	157,569,457	73,364,077	10,752,765	241,686,299
Long Term Liabilities	44,073,800	27,671,417	5,491,935	77,237,152
Total Equity	110,249,889	43,225,376	3,636,882	157,112,147
Encumbrances at End of Year	\$556,614	\$159,550	\$480,149	\$1,196,313

Note 22 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2001, the County contributed \$66,129 to the Agency, which represents 59 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Note 23 - Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA) NOACA was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 37 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation on the board. During 2001, the County contributed \$34,800 to NOACA.

Medina County Family First Council The mission of the Council is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2001, the County contributed \$33,750 to the Council.

Lorain Medina Community Based Correctional Facility The board of the Lorain Medina Community Based Correctional Facility is made up of four judges from Lorain County and two judges from Medina County. During 2001, the County did not contribute any funding to this jointly governed organization.

Note 24 - Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2001 was \$305,853.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 25 - Related Organizations

The Medina County Library District The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2001.

The Medina County Park District The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2001.

The Medina Metropolitan Housing Authority The Medina Metropolitan Housing Authority ("MMHA") is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2001, the County did not have any financial contributions to the operation of the MMHA.

Note 26 - Insurance Purchasing Pool

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

Note 27 - Related Party Transactions

During 2001, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Medina County Sheltered Industries, Inc. Medina County Sheltered Industries, a discretely presented component unit of the County, reported \$398,302 for such contributions. Medina County Sheltered Industries recorded operating revenues and expenses at cost or fair market value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$6,753,404.

Note 28 - Medina County Sheltered Industries, Inc.

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

A. Significant Accounting Policies

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

Cash and Investments The Workshop's cash and investment balances with banks as of December 31, 2001 were as follows:

	Bank Balance	Book Balance	Fair Value
Cash		\$340	\$340
Demand Deposits	\$142,324	135,006	135,006
	\$142,324	\$135,346	\$135,346

As of December 31, 2001, the entire balance in cash and investments was covered by federal depository insurance.

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

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

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

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

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

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

A summary of the Workshop's fixed assets at December 31, 2001, follows:

Equipment	\$72,488
Furniture and Fixtures	44,117
<i>Total</i>	<u>116,605</u>
Less Accumulated Depreciation	68,416
<i>Net Fixed Assets</i>	<u><u>\$48,189</u></u>

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

B. Concentration of Credit Risk

At various times during 2001, the Workshop's cash balances exceeded federally insured limits.

C. Insurance Coverage

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

Note 29 - Transportation Improvement District

The Transportation Improvement District (TID) is governed by a five member board of trustees. The board of trustees is made up of one person appointed by the County Commissioners, two representatives from the Townships, one representative from the Cities, and one representative from the Villages. Additionally the County Engineer, the Medina County Planning Commission Director and the President of the Board of Commissioners serve as non-voting members. The TID imposes a financial burden on the County because it relies on the County for the majority of its resources; therefore, the TID has been included as a component unit of the County. The TID empowers the various political subdivisions and their respective residents within Medina County to participate in a cooperative county-wide partnership to take advantage of the opportunities and benefits made available only through a transportation improvement district to plan, construct and improve highways, roads, bridges, interchanges and accompanying improvements throughout the County. The TID was established in 1996 and is still in a developmental stage.

Medina County, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2001

A. Basis of Accounting

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

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements.

B. Deposits and Investments

The County acts as the custodian of the Transportation Improvement District's funds. Cash and cash equivalents of the Transportation Improvement District are pooled and invested by the County. Information regarding the classification of the County's deposits and investments per GASB Statement No. 3 may be found in Note 6.

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**COMBINING, INDIVIDUAL FUND
AND ACCOUNT GROUP
STATEMENT AND SCHEDULES**

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General Fund

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

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property and Other Taxes	\$6,449,719	\$6,473,150	\$6,971,078	\$497,928
Sales Taxes	6,977,884	7,003,234	7,541,937	538,703
Charges for Services	8,160,379	8,189,700	8,812,783	623,083
Licenses and Permits	12,468	12,513	13,476	963
Fines and Forfeitures	487,392	489,163	526,790	37,627
Intergovernmental	3,926,317	3,940,580	4,243,698	303,118
Interest	3,761,126	3,774,789	4,065,154	290,365
Rentals	226,693	227,517	245,018	17,501
Other	366,723	368,055	396,367	28,312
<i>Total Revenues</i>	<u>30,368,701</u>	<u>30,478,701</u>	<u>32,816,301</u>	<u>2,337,600</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	669,165	674,165	672,715	1,450
Materials and Supplies	13,503	13,503	13,503	0
Contractual Services	486,452	486,452	443,124	43,328
Capital Outlay	87,513	87,513	69,086	18,427
Other	205,853	205,853	202,191	3,662
Total Commissioners Office	<u>1,462,486</u>	<u>1,467,486</u>	<u>1,400,619</u>	<u>66,867</u>
Printing Services				
Personal Services	48,385	48,385	46,119	2,266
Materials and Supplies	39,173	39,173	38,698	475
Contractual Services	1,716	1,716	1,716	0
Capital Outlay	330	330	330	0
Other	200	200	200	0
Total Printing Services	<u>89,804</u>	<u>89,804</u>	<u>87,063</u>	<u>2,741</u>
Microfilming Services				
Personal Services	21,230	21,230	18,883	2,347
Materials and Supplies	11,800	11,800	9,208	2,592
Contractual Services	860	860	860	0
Other	1,240	1,240	1,240	0
Total Microfilming Services	<u>35,130</u>	<u>35,130</u>	<u>30,191</u>	<u>4,939</u>
Auditor - General				
Personal Services	435,655	435,655	429,877	5,778
Materials and Supplies	7,516	7,516	7,516	0
Contractual Services	25,153	25,153	24,458	695
Capital Outlay	11,125	11,125	11,000	125
Other	130,979	130,979	31,056	99,923
Total Auditor - General	<u>\$610,428</u>	<u>\$610,428</u>	<u>\$503,907</u>	<u>\$106,521</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Auditor - Real				
Contractual Services	\$34,710	\$34,710	\$28,670	\$6,040
Other	65,385	65,385	23,577	41,808
Total Auditor - Real	100,095	100,095	52,247	47,848
Auditor - Sealer				
Personal Services	35,000	35,000	27,035	7,965
Materials and Supplies	893	893	893	0
Contractual Services	1,662	1,662	1,242	420
Capital Outlay	2,224	2,224	1,900	324
Total Auditor - Sealer	39,779	39,779	31,070	8,709
Auditor - Personal Property				
Personal Services	433,500	433,500	387,974	45,526
Materials and Supplies	55,415	55,415	40,522	14,893
Contractual Services	589,754	589,754	511,994	77,760
Capital Outlay	186,321	186,321	179,432	6,889
Other	1,000	1,000	992	8
Total Auditor - Personal Property	1,265,990	1,265,990	1,120,914	145,076
Treasurer				
Personal Services	241,721	241,721	241,721	0
Materials and Supplies	7,822	7,822	7,822	0
Contractual Services	35,853	35,853	35,853	0
Capital Outlay	4,484	4,484	4,484	0
Other	3,616	3,616	3,616	0
Total Treasurer	293,496	293,496	293,496	0
Prosecuting Attorney				
Personal Services	963,327	963,327	757,586	205,741
Materials and Supplies	9,963	9,963	9,895	68
Contractual Services	76,006	76,006	73,812	2,194
Capital Outlay	74,262	74,262	70,806	3,456
Other	2,609	2,609	2,538	71
Total Prosecuting Attorney	1,126,167	1,126,167	914,637	211,530
Budget Commission				
Materials and Supplies	912	912	912	0
Contractual Services	150	150	150	0
Total Budget Commission	1,062	1,062	1,062	0
Board of Education				
Capital Outlay	\$16,225	\$16,225	\$16,225	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Board of Revision				
Materials and Supplies	\$2,267	\$2,267	\$2,267	\$0
Other	323	323	323	0
Total Board of Revision	2,590	2,590	2,590	0
Bureau of Inspection (Audit Cost)				
Contractual Services	69,000	69,000	67,037	1,963
Planning Services				
Personal Services	203,743	203,743	184,130	19,613
Materials and Supplies	10,713	10,713	9,805	908
Contractual Services	59,342	59,342	50,854	8,488
Capital Outlay	24,775	24,775	24,370	405
Other	4,961	4,961	4,288	673
Total Planning Services	303,534	303,534	273,447	30,087
Data Processing Board				
Materials and Supplies	23,614	23,614	23,597	17
Contractual Services	180,419	180,419	131,794	48,625
Capital Outlay	84,453	84,453	71,550	12,903
Other	34,117	34,117	9,271	24,846
Total Data Processing Board	322,603	322,603	236,212	86,391
Board of Elections				
Personal Services	362,721	362,721	321,978	40,743
Materials and Supplies	56,307	56,307	46,305	10,002
Contractual Services	96,194	96,194	89,003	7,191
Capital Outlay	3,210	3,210	2,967	243
Other	3,000	3,000	500	2,500
Total Board of Elections	521,432	521,432	460,753	60,679
Building and Grounds				
Personal Services	405,305	405,305	372,195	33,110
Materials and Supplies	94,137	94,137	93,097	1,040
Contractual Services	1,287,184	1,287,184	1,277,202	9,982
Capital Outlay	13,791	13,791	12,762	1,029
Other	15,975	15,975	11,891	4,084
Total Building and Grounds	1,816,392	1,816,392	1,767,147	49,245
Garage Services				
Materials and Supplies	16,017	16,017	15,761	256
Contractual Services	124,996	124,996	124,486	510
Total Garage Services	\$141,013	\$141,013	\$140,247	\$766

(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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Community Center				
Personal Services	\$63,745	\$63,745	\$61,770	\$1,975
Materials and Supplies	10,818	10,818	10,653	165
Contractual Services	7,315	7,315	6,533	782
Capital Outlay	9,267	9,267	8,992	275
Other	2,500	2,500	957	1,543
Total Community Center	93,645	93,645	88,905	4,740
Recorder				
Personal Services	249,440	249,440	246,925	2,515
Materials and Supplies	10,732	10,732	8,934	1,798
Contractual Services	10,595	10,595	10,079	516
Capital Outlay	2,809	2,809	158	2,651
Other	3,075	3,075	3,068	7
Total Recorder	276,651	276,651	269,164	7,487
Total General Government - Legislative and Executive	8,587,522	8,592,522	7,756,933	835,589
General Government - Judicial			0	
Court of Appeals				
Contractual Services	15,645	15,645	15,434	211
Other	63,781	63,781	63,781	0
Total Court of Appeals	79,426	79,426	79,215	211
Common Pleas Court				
Personal Services	890,410	890,410	877,239	13,171
Materials and Supplies	18,775	18,775	15,662	3,113
Contractual Services	533,026	533,026	509,496	23,530
Capital Outlay	85,349	85,349	83,407	1,942
Other	30,386	30,386	28,677	1,709
Total Common Pleas Court	1,557,946	1,557,946	1,514,481	43,465
Jury Commission				
Personal Services	500	500	500	0
Contractual Services	50	50	11	39
Total Jury Commission	550	550	511	39
Law Library				
Personal Services	\$2,500	\$2,500	\$2,500	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$569,800	\$569,800	\$568,552	\$1,248
Materials and Supplies	8,328	8,328	8,206	122
Contractual Services	201,631	201,631	199,507	2,124
Capital Outlay	23,523	23,523	11,939	11,584
Other	4,671	4,671	4,200	471
	<u>807,953</u>	<u>807,953</u>	<u>792,404</u>	<u>15,549</u>
Total Juvenile Court				
Probate Court				
Personal Services	242,555	242,555	240,213	2,342
Materials and Supplies	6,835	6,835	6,783	52
Contractual Services	11,687	11,687	9,249	2,438
Capital Outlay	130,454	130,454	121,939	8,515
Other	78,540	78,540	66,482	12,058
	<u>470,071</u>	<u>470,071</u>	<u>444,666</u>	<u>25,405</u>
Total Probate Court				
Clerk of Courts				
Personal Services	936,161	944,911	933,976	10,935
Materials and Supplies	51,149	51,149	48,803	2,346
Contractual Services	126,923	126,923	114,820	12,103
Capital Outlay	30,049	30,049	29,549	500
Other	4,838	4,838	4,607	231
	<u>1,149,120</u>	<u>1,157,870</u>	<u>1,131,755</u>	<u>26,115</u>
Total Clerk of Courts				
Wadsworth Municipal Court				
Personal Services	87,999	87,999	87,031	968
Contractual Services	176,000	176,000	173,479	2,521
	<u>263,999</u>	<u>263,999</u>	<u>260,510</u>	<u>3,489</u>
Total Wadsworth Municipal Court				
Medina Municipal Court				
Personal Services	189,028	189,028	186,463	2,565
Contractual Services	377,741	377,741	374,882	2,859
	<u>566,769</u>	<u>566,769</u>	<u>561,345</u>	<u>5,424</u>
Total Medina Municipal Court				
Total General Government - Judicial	<u>4,898,334</u>	<u>4,907,084</u>	<u>4,787,387</u>	<u>119,697</u>
Public Safety				
Adult Probation				
Personal Services	337,000	337,000	325,383	11,617
Materials and Supplies	17,438	17,438	17,026	412
Contractual Services	88,090	88,090	81,999	6,091
Capital Outlay	19,189	19,189	16,538	2,651
Other	13,465	13,465	885	12,580
	<u>\$475,182</u>	<u>\$475,182</u>	<u>\$441,831</u>	<u>\$33,351</u>
Total Adult Probation				

(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, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$972,929	\$972,929	\$972,086	\$843
Materials and Supplies	31,527	31,527	30,345	1,182
Contractual Services	191,248	191,248	173,714	17,534
Capital Outlay	14,707	14,707	14,670	37
Other	138,334	138,334	120,443	17,891
Total Juvenile Detention Home	1,348,745	1,348,745	1,311,258	37,487
Coroner				
Personal Services	93,670	93,670	93,635	35
Contractual Services	93,138	93,138	90,337	2,801
Other	4,321	4,321	2,514	1,807
Total Coroner	191,129	191,129	186,486	4,643
Sheriff				
Personal Services	6,466,553	6,466,553	6,455,150	11,403
Materials and Supplies	147,337	147,337	142,220	5,117
Contractual Services	1,890,110	1,989,948	1,896,267	93,681
Capital Outlay	260,120	260,120	215,905	44,215
Other	77,761	77,761	72,494	5,267
Total Sheriff	8,841,881	8,941,719	8,782,036	159,683
Building Regulations				
Personal Services	531,084	531,084	531,084	0
Materials and Supplies	8,764	8,764	7,813	951
Contractual Services	58,186	58,186	56,163	2,023
Capital Outlay	16,791	16,791	13,652	3,139
Other	20,810	20,810	20,377	433
Total Building Regulations	635,635	635,635	629,089	6,546
Total Public Safety	11,492,572	11,592,410	11,350,700	241,710
Public Works				
County Engineer Office				
Personal Services	300,000	300,000	299,997	3
Health				
Health Programs				
Materials and Supplies	1,129	1,129	774	355
Contractual Services	246,907	246,907	165,214	81,693
Other	297,500	297,500	297,500	0
Total Health	\$545,536	\$545,536	\$463,488	\$82,048

(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, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$557,680	\$557,680	\$525,290	\$32,390
Materials and Supplies	126,420	126,420	126,220	200
Contractual Services	59,261	59,261	57,584	1,677
Capital Outlay	9,301	9,301	5,253	4,048
Other	19,703	19,703	10,721	8,982
Total County Home	<u>772,365</u>	<u>772,365</u>	<u>725,068</u>	<u>47,297</u>
Soldiers Relief				
Personal Services	273,000	273,000	168,649	104,351
Materials and Supplies	7,201	7,201	4,779	2,422
Contractual Services	150,148	150,148	81,819	68,329
Capital Outlay	29,693	29,693	15,994	13,699
Grants in Aid	600,542	600,542	395,273	205,269
Other	28,536	28,536	15,379	13,157
Total Soldiers Relief	<u>1,089,120</u>	<u>1,089,120</u>	<u>681,893</u>	<u>407,227</u>
Human Service Center				
Contractual Services	1,850	1,850	0	1,850
Child Welfare Board				
Personal Services	247,000	247,000	247,000	0
Contractual Services	700,000	700,000	700,000	0
Other	15,000	15,000	0	15,000
Total Child Welfare Board	<u>962,000</u>	<u>962,000</u>	<u>947,000</u>	<u>15,000</u>
Total Human Services	<u>2,825,335</u>	<u>2,825,335</u>	<u>2,353,961</u>	<u>471,374</u>
Economic Development and Assistance				
Economic Development				
Other	70,000	70,000	70,000	0
Employee Fringe Benefits				
Employee Fringe Benefits:				
Fringe Benefits	2,423,611	2,423,611	2,410,475	13,136
PERS - County Share	2,011,165	2,011,165	1,990,555	20,610
Unemployment	26,500	26,500	24,948	1,552
Total Employee Fringe Benefits	<u>\$4,461,276</u>	<u>\$4,461,276</u>	<u>\$4,425,978</u>	<u>\$35,298</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Intergovernmental				
Public Assistance				
Grants in Aid	\$325,010	\$325,010	\$325,010	\$0
Medina County Agriculture Society				
Grants in Aid	547,645	547,645	546,345	1,300
Historical Society				
Grants in Aid	17,500	17,500	17,500	0
Total Intergovernmental	890,155	890,155	888,855	1,300
<i>Total Expenditures</i>	<i>34,070,730</i>	<i>34,184,318</i>	<i>32,397,299</i>	<i>1,787,019</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(3,702,029)</i>	<i>(3,705,617)</i>	<i>419,002</i>	<i>4,124,619</i>
Other Financing Sources (Uses)				
Sale of Fixed Assets	40,677	40,677	40,677	0
Operating Transfers In	57,550	57,550	57,550	0
Operating Transfers Out	(2,862,019)	(2,862,019)	(2,853,992)	8,027
<i>Total Other Financing Sources (Uses)</i>	<i>(2,763,792)</i>	<i>(2,763,792)</i>	<i>(2,755,765)</i>	<i>8,027</i>
<i>Excess of Revenues and Other Financing Sources</i> <i>Under Expenditures and Other Financing Uses</i>	<i>(6,465,821)</i>	<i>(6,469,409)</i>	<i>(2,336,763)</i>	<i>4,132,646</i>
<i>Fund Balance Beginning of Year</i>	<i>6,701,488</i>	<i>6,701,488</i>	<i>6,701,488</i>	<i>0</i>
<i>Residual Equity Transfers</i>	<i>13,617</i>	<i>13,617</i>	<i>13,617</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>1,395,960</i>	<i>1,395,960</i>	<i>1,395,960</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$1,645,244</i>	<i>\$1,641,656</i>	<i>\$5,774,302</i>	<i>\$4,132,646</i>

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Revenue Funds (continued)

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

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

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

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

Community Safety Awareness
Computer
COPS Program
Cost of Service Study
Courthouse Security
Crippled Children
County History Project
Emergency Communications
Indigent Guardianship
Marriage License
Ohio Criminal Justice Service (OCJS)
Project Impact
Safe Communities
Title IV - D
Transportation Program
Victim Assistance
Workforce Development

Medina County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2001

	Achievement Center	ADAMH Board	Auto and Gas Tax	Community Development Block Grant
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$7,298,558	\$2,677,786	\$3,969,174	\$600
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	9,630,326	0	0	0
Accounts	0	0	14,729	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Due from Other Funds	0	10,000	15,550	0
Intergovernmental Receivable	483,084	918,152	1,263,573	0
Materials and Supplies				
Inventory	77,467	0	258,363	0
Notes Receivable	0	0	0	0
Due from Component Unit	198,011	0	0	0
<i>Total Assets</i>	<u>\$17,687,446</u>	<u>\$3,605,938</u>	<u>\$5,521,389</u>	<u>\$600</u>
Liabilities				
Accounts Payable	\$132,572	\$242,311	\$793,722	\$191
Contracts Payable	0	274,458	6,856	0
Accrued Wages	184,391	5,855	55,887	406
Compensated Absences Payable	32,751	0	0	0
Interfund Payable	0	0	0	100,265
Due to Other Funds	25,057	478	22,174	0
Intergovernmental Payable	244,201	10,323	82,617	611
Deferred Revenue	9,630,326	0	1,038,085	0
<i>Total Liabilities</i>	<u>10,249,298</u>	<u>533,425</u>	<u>1,999,341</u>	<u>101,473</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	0	23,742	431,252	625
Reserved for Inventory	77,467	0	258,363	0
Reserved for Component Unit Loans	198,011	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	7,162,670	3,048,771	2,832,433	(101,498)
<i>Total Fund Equity (Deficit)</i>	<u>7,438,148</u>	<u>3,072,513</u>	<u>3,522,048</u>	<u>(100,873)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$17,687,446</u>	<u>\$3,605,938</u>	<u>\$5,521,389</u>	<u>\$600</u>

Children's Services	Child Support Enforcement	Ditch Maintenance	Dog and Kennel	DRETAC
\$1,312,292	\$293,651	\$1,203,378	\$57,951	\$170,631
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	24,554	0	0
0	0	0	0	0
0	65,246	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$1,312,292</u>	<u>\$358,897</u>	<u>\$1,227,932</u>	<u>\$57,951</u>	<u>\$170,631</u>
\$92,722	\$8,378	\$760	\$7,910	\$7,584
0	0	0	0	0
0	26,340	0	3,371	2,650
0	1,657	0	0	0
0	0	0	0	0
195	0	0	0	0
20,442	220,701	150	5,507	8,677
0	0	24,554	0	0
<u>113,359</u>	<u>257,076</u>	<u>25,464</u>	<u>16,788</u>	<u>18,911</u>
73,331	12,120	0	3,825	31,165
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>1,125,602</u>	<u>89,701</u>	<u>1,202,468</u>	<u>37,338</u>	<u>120,555</u>
<u>1,198,933</u>	<u>101,821</u>	<u>1,202,468</u>	<u>41,163</u>	<u>151,720</u>
<u>\$1,312,292</u>	<u>\$358,897</u>	<u>\$1,227,932</u>	<u>\$57,951</u>	<u>\$170,631</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2001

	Drug Enforcement	Office for Older Adults	Public Assistance	Real Estate Assessment
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$260,850	\$8,817	\$1,164,152	\$2,545,464
Cash and Cash Equivalents in Segregated Accounts	5,090	0	0	0
Receivables:				
Taxes (Due from Agency Funds)	1,118,251	0	0	0
Accounts	0	0	0	0
Special Assessments (Due from Agency Funds)	0	0	0	0
Due from Other Funds	0	9,808	0	0
Intergovernmental Receivable	0	23,751	1,792,523	0
Materials and Supplies				
Inventory	0	0	0	0
Notes Receivable	0	0	0	0
Due from Component Unit	0	0	0	0
<i>Total Assets</i>	<u>\$1,384,191</u>	<u>\$42,376</u>	<u>\$2,956,675</u>	<u>\$2,545,464</u>
Liabilities				
Accounts Payable	\$50,714	\$9,864	\$245,229	\$13,566
Contracts Payable	0	0	0	0
Accrued Wages	5,853	5,784	64,248	10,764
Compensated Absences Payable	0	0	2,142	1,406
Interfund Payable	19,902	23,751	0	0
Due to Other Funds	53,102	9,759	20,179	0
Intergovernmental Payable	29,653	8,933	104,510	16,958
Deferred Revenue	1,118,251	0	0	0
<i>Total Liabilities</i>	<u>1,277,475</u>	<u>58,091</u>	<u>436,308</u>	<u>42,694</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	145	10,639	218,242	42,274
Reserved for Inventory	0	0	0	0
Reserved for Component Unit Loans	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated (Deficit)	106,571	(26,354)	2,302,125	2,460,496
<i>Total Fund Equity (Deficit)</i>	<u>106,716</u>	<u>(15,715)</u>	<u>2,520,367</u>	<u>2,502,770</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,384,191</u>	<u>\$42,376</u>	<u>\$2,956,675</u>	<u>\$2,545,464</u>

Revolving Loan Program	Shelter Care and Youth Services	Other	Totals
\$164,760	\$1,012,136	\$422,533	\$22,562,733
0	0	0	5,090
0	0	0	10,748,577
0	0	9,494	24,223
0	0	0	24,554
0	18,460	56,455	110,273
46,153	973,664	436,059	6,002,205
0	0	0	335,830
66,639	0	0	66,639
0	0	0	198,011
<u>\$277,552</u>	<u>\$2,004,260</u>	<u>\$924,541</u>	<u>\$40,078,135</u>
\$0	\$6,571	\$155,781	\$1,767,875
0	0	0	281,314
0	5,015	22,305	392,869
0	582	0	38,538
0	0	413,652	557,570
0	3,526	21,572	156,042
0	7,634	71,190	832,107
46,153	953,944	383,816	13,195,129
<u>46,153</u>	<u>977,272</u>	<u>1,068,316</u>	<u>17,221,444</u>
137	4,786	155,559	1,007,842
0	0	0	335,830
0	0	0	198,011
66,639	0	0	66,639
164,623	1,022,202	(299,334)	21,248,369
<u>231,399</u>	<u>1,026,988</u>	<u>(143,775)</u>	<u>22,856,691</u>
<u>\$277,552</u>	<u>\$2,004,260</u>	<u>\$924,541</u>	<u>\$40,078,135</u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2001*

	Achievement Center	ADAMH Board	Auto and Gas Tax	Community Development Block Grant
Revenues				
Property and Other Taxes	\$9,423,077	\$0	\$0	\$0
Charges for Services	15,515	0	253,598	0
Fines and Forfeitures	0	0	96,943	0
Intergovernmental	5,195,948	4,442,788	6,039,346	98,100
Special Assessments	0	0	0	0
Interest	0	0	195,810	0
Donations	21,004	0	0	0
Other	18,101	198,801	254,820	0
<i>Total Revenues</i>	<u>14,673,645</u>	<u>4,641,589</u>	<u>6,840,517</u>	<u>98,100</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	6,598,443	0
Health	12,569,126	4,759,270	0	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	198,946
<i>Total Expenditures</i>	<u>12,569,126</u>	<u>4,759,270</u>	<u>6,598,443</u>	<u>198,946</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,104,519</u>	<u>(117,681)</u>	<u>242,074</u>	<u>(100,846)</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	297,500	0	0
Operating Transfers Out	(100,000)	0	(475,712)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(100,000)</u>	<u>297,500</u>	<u>(475,712)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	2,004,519	179,819	(233,638)	(100,846)
<i>Fund Balances (Deficit) Beginning of Year</i>	5,421,727	2,892,694	3,681,284	(27)
<i>Residual Equity Transfers</i>	0	0	3,142	0
<i>Increase in Reserve for Inventory</i>	<u>11,902</u>	<u>0</u>	<u>71,260</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$7,438,148</u></u>	<u><u>\$3,072,513</u></u>	<u><u>\$3,522,048</u></u>	<u><u>(\$100,873)</u></u>

<u>Children's Services</u>	<u>Child Support Enforcement</u>	<u>Ditch Maintenance</u>	<u>Dog and Kennel</u>	<u>DRETAC</u>
\$0	\$0	\$0	\$0	\$0
450,330	417,458	0	270,523	203,071
0	0	0	1,361	0
1,507,472	1,832,731	0	0	0
0	0	211,479	0	0
0	0	0	0	0
0	0	0	3,581	0
0	5,826	0	9,687	0
<u>1,957,802</u>	<u>2,256,015</u>	<u>211,479</u>	<u>285,152</u>	<u>203,071</u>
0	0	0	0	246,788
0	2,259,723	0	0	0
0	0	0	0	0
0	0	26,672	0	0
0	0	0	288,146	0
2,200,307	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,200,307</u>	<u>2,259,723</u>	<u>26,672</u>	<u>288,146</u>	<u>246,788</u>
<u>(242,505)</u>	<u>(3,708)</u>	<u>184,807</u>	<u>(2,994)</u>	<u>(43,717)</u>
250,000	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,495	(3,708)	184,807	(2,994)	(43,717)
1,191,438	105,529	1,017,661	44,157	195,437
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,198,933</u>	<u>\$101,821</u>	<u>\$1,202,468</u>	<u>\$41,163</u>	<u>\$151,720</u>

(continued)

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001*

	Drug Enforcement	Office for Older Adults	Public Assistance	Real Estate Assessment
Revenues				
Property and Other Taxes	\$879,306	\$0	\$0	\$0
Charges for Services	0	0	0	1,470,899
Fines and Forfeitures	4,327	0	0	0
Intergovernmental	557,137	268,869	5,814,806	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	0	0	4,226	0
Other	142,749	0	332,744	12,728
<i>Total Revenues</i>	<u>1,583,519</u>	<u>268,869</u>	<u>6,151,776</u>	<u>1,483,627</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	0	0	0	781,710
Judicial	0	0	0	0
Public Safety	1,386,516	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	418,444	4,330,026	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>1,386,516</u>	<u>418,444</u>	<u>4,330,026</u>	<u>781,710</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>197,003</u>	<u>(149,575)</u>	<u>1,821,750</u>	<u>701,917</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	133,920	572,010	0
Operating Transfers Out	0	0	(208,858)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>133,920</u>	<u>363,152</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	197,003	(15,655)	2,184,902	701,917
<i>Fund Balances (Deficit) Beginning of Year</i>	(90,287)	(60)	335,465	1,800,853
<i>Residual Equity Transfers</i>	0	0	0	0
<i>Increase in Reserve for Inventory</i>	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$106,716</u></u>	<u><u>(\$15,715)</u></u>	<u><u>\$2,520,367</u></u>	<u><u>\$2,502,770</u></u>

Revolving Loan Program	Shelter Care and Youth Services	Other	Totals
\$0	\$0	\$0	\$10,302,383
0	0	1,021,410	4,102,804
0	0	0	102,631
0	564,895	1,883,507	28,205,599
0	0	0	211,479
13,049	0	0	208,859
0	3,373	1,150	33,334
18,911	68,447	94,844	1,157,658
<u>31,960</u>	<u>636,715</u>	<u>3,000,911</u>	<u>44,324,747</u>
0	0	849,950	1,878,448
0	0	378,845	2,638,568
0	0	666,041	2,052,557
0	0	0	6,625,115
0	0	0	17,616,542
0	525,206	1,862,571	9,336,554
<u>84,109</u>	<u>0</u>	<u>0</u>	<u>283,055</u>
<u>84,109</u>	<u>525,206</u>	<u>3,757,407</u>	<u>40,430,839</u>
<u>(52,149)</u>	<u>111,509</u>	<u>(756,496)</u>	<u>3,893,908</u>
0	0	339,341	1,592,771
<u>0</u>	<u>0</u>	<u>0</u>	<u>(784,570)</u>
<u>0</u>	<u>0</u>	<u>339,341</u>	<u>808,201</u>
(52,149)	111,509	(417,155)	4,702,109
283,548	915,479	273,380	18,068,278
0	0	0	3,142
<u>0</u>	<u>0</u>	<u>0</u>	<u>83,162</u>
<u>\$231,399</u>	<u>\$1,026,988</u>	<u>(\$143,775)</u>	<u>\$22,856,691</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property and Other Taxes	\$10,146,934	\$10,296,190	\$9,423,077	(\$873,113)
Charges for Services	16,707	16,953	15,515	(1,438)
Intergovernmental	5,533,842	5,615,242	5,139,072	(476,170)
Donations	22,617	22,950	21,004	(1,946)
Other	19,491	19,778	18,101	(1,677)
<i>Total Revenues</i>	<u>15,739,591</u>	<u>15,971,113</u>	<u>14,616,769</u>	<u>(1,354,344)</u>
Expenditures				
Current:				
Health				
Program for MRDD				
Personal Services	7,568,424	7,762,440	7,393,039	369,401
Materials and Supplies	404,798	414,154	343,109	71,045
Contractual Services	2,915,859	2,985,984	2,737,413	248,571
Capital Outlay	491,790	499,542	410,501	89,041
Other	235,879	241,833	38,311	203,522
Total Health	<u>11,616,750</u>	<u>11,903,953</u>	<u>10,922,373</u>	<u>981,580</u>
Employee Fringe Benefits				
Program for MRDD				
Fringe Benefits	1,718,293	1,762,341	1,378,098	384,243
PERS - County Share	841,930	863,513	860,578	2,935
Unemployment	24,229	24,850	1,646	23,204
Total Employee Fringe Benefits:	<u>2,584,452</u>	<u>2,650,704</u>	<u>2,240,322</u>	<u>410,382</u>
<i>Total Expenditures</i>	<u>14,201,202</u>	<u>14,554,657</u>	<u>13,162,695</u>	<u>1,391,962</u>
<i>Excess of Revenues Over Expenditures</i>	1,538,389	1,416,456	1,454,074	37,618
Other Financing Uses				
Operating Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	1,438,389	1,316,456	1,354,074	37,618
<i>Fund Balance Beginning of Year</i>	4,720,814	4,720,814	4,720,814	0
<i>Prior Year Encumbrances Appropriated</i>	413,126	413,126	413,126	0
<i>Fund Balance End of Year</i>	<u>\$6,572,329</u>	<u>\$6,450,396</u>	<u>\$6,488,014</u>	<u>\$37,618</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$4,258,882	\$4,452,535	\$4,539,944	\$87,409
Other	179,589	185,936	188,801	2,865
<i>Total Revenues</i>	<u>4,438,471</u>	<u>4,638,471</u>	<u>4,728,745</u>	<u>90,274</u>
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	243,083	243,083	243,081	2
Materials and Supplies	29,208	29,208	28,291	917
Contractual Services	4,586,689	4,786,689	4,523,512	263,177
Capital Outlay	84,708	84,708	73,231	11,477
Other	49,035	49,035	36,796	12,239
Total Health	<u>4,992,723</u>	<u>5,192,723</u>	<u>4,904,911</u>	<u>287,812</u>
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	39,265	39,265	36,356	2,909
PERS - County Share	39,535	39,535	39,535	0
Unemployment	10	10	0	10
Total Employee Fringe Benefits	<u>78,810</u>	<u>78,810</u>	<u>75,891</u>	<u>2,919</u>
<i>Total Expenditures</i>	<u>5,071,533</u>	<u>5,271,533</u>	<u>4,980,802</u>	<u>290,731</u>
<i>Excess of Revenues Under Expenditures</i>	(633,062)	(633,062)	(252,057)	381,005
Other Financing Sources				
Operating Transfers In	297,500	297,500	297,500	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(335,562)	(335,562)	45,443	381,005
<i>Fund Balance Beginning of Year</i>	1,691,835	1,691,835	1,691,835	0
<i>Prior Year Encumbrances Appropriated</i>	<u>406,992</u>	<u>406,992</u>	<u>406,992</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,763,265</u></u>	<u><u>\$1,763,265</u></u>	<u><u>\$2,144,270</u></u>	<u><u>\$381,005</u></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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$301,792	\$301,792	\$287,811	(\$13,981)
Fines and Forfeitures	106,544	106,544	101,608	(4,936)
Intergovernmental	6,425,443	6,425,443	6,127,781	(297,662)
Interest	233,266	233,266	222,460	(10,806)
Other	267,198	267,198	254,820	(12,378)
<i>Total Revenues</i>	<i>7,334,243</i>	<i>7,334,243</i>	<i>6,994,480</i>	<i>(339,763)</i>
Expenditures				
Current:				
Public Works				
Engineer - Administration				
Personal Services	801,193	801,193	765,063	36,130
Materials and Supplies	61,615	61,615	40,103	21,512
Contractual Services	40,615	40,615	34,790	5,825
Capital Outlay	76,457	76,457	37,127	39,330
Other	8,837	8,837	5,124	3,713
Total Engineer - Administration	988,717	988,717	882,207	106,510
Engineer - Road				
Personal Services	1,300,000	1,300,000	1,216,135	83,865
Materials and Supplies	1,840,866	1,840,866	1,037,716	803,150
Contractual Services	2,995,312	2,995,312	2,564,125	431,187
Capital Outlay	908,550	908,550	311,316	597,234
Other	101,179	101,179	55,766	45,413
Total Engineer - Road	7,145,907	7,145,907	5,185,058	1,960,849
Engineer - Bridges and Culverts				
Personal Services	286,000	286,000	262,263	23,737
Materials and Supplies	172,744	172,744	75,000	97,744
Contractual Services	721,132	721,132	272,296	448,836
Capital Outlay	208,303	208,303	26,001	182,302
Other	500	500	0	500
Total Engineer - Bridges and Culverts	1,388,679	1,388,679	635,560	753,119
Total Public Works	9,523,303	9,523,303	6,702,825	2,820,478
Employee Fringe Benefits				
Engineer - Administration				
Fringe Benefits	125,500	125,500	119,628	5,872
PERS - County Share	115,000	115,000	103,666	11,334
Total Engineer - Administration	240,500	240,500	223,294	17,206
Engineer - Road				
Fringe Benefits	278,000	278,000	243,595	34,405
PERS - County Share	175,000	175,000	164,786	10,214
Unemployment	8,000	8,000	5,741	2,259
Total Engineer - Road	\$461,000	\$461,000	\$414,122	\$46,878

(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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Engineer - Bridges and Culverts				
Fringe Benefits	\$5,500	\$5,500	\$3,291	\$2,209
PERS - County Share	40,000	40,000	35,537	4,463
Total Engineer - Bridges and Culverts	45,500	45,500	38,828	6,672
Total Employee Fringe Benefits	747,000	747,000	676,244	70,756
<i>Total Expenditures</i>	<i>10,270,303</i>	<i>10,270,303</i>	<i>7,379,069</i>	<i>2,891,234</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,936,060)</i>	<i>(2,936,060)</i>	<i>(384,589)</i>	<i>2,551,471</i>
Other Financing Uses				
Operating Transfers Out	(540,000)	(540,000)	(475,712)	64,288
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	<i>(3,476,060)</i>	<i>(3,476,060)</i>	<i>(860,301)</i>	<i>2,615,759</i>
<i>Fund Balance Beginning of Year</i>	<i>2,713,094</i>	<i>2,713,094</i>	<i>2,713,094</i>	<i>0</i>
<i>Residual Equity Transfers</i>	<i>3,142</i>	<i>3,142</i>	<i>3,142</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>760,110</i>	<i>760,110</i>	<i>760,110</i>	<i>0</i>
<i>Fund Balance (Deficit) End of Year</i>	<i>\$286</i>	<i>\$286</i>	<i>\$2,616,045</i>	<i>\$2,615,759</i>

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$199,040	\$199,040	\$98,100	(\$100,940)
Expenditures				
Current:				
Economic Development and Assistance				
Community Development Program				
Personal Services	11,510	11,510	11,510	0
Contractual Services	182,500	182,500	182,460	40
Capital Outlay	1,592	1,592	1,592	0
Other	3,293	3,293	3,284	9
Total Economic Development and Assistance	198,895	198,895	198,846	49
Employee Fringe Benefits				
Community Development Program				
Fringe Benefits	184	224	223	1
PERS - County Share	1,560	1,560	1,560	0
Total Employee Fringe Benefits	1,744	1,784	1,783	1
<i>Total Expenditures</i>	200,639	200,679	200,629	50
<i>Excess of Revenues Under Expenditures</i>	(1,599)	(1,639)	(102,529)	(100,890)
<i>Fund Balance Beginning of Year</i>	21	21	21	0
<i>Prior Year Encumbrances Appropriated</i>	1,618	1,618	1,618	0
<i>Fund Balance (Deficit) End of Year</i>	\$40	\$0	(\$100,890)	(\$100,890)

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$450,000	\$450,000	\$450,000	\$0
Intergovernmental	1,050,000	1,050,000	1,507,520	457,520
<i>Total Revenues</i>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,957,520</u>	<u>457,520</u>
Expenditures				
Current:				
Human Services				
Children Services Board				
Contractual Services	2,480,398	2,580,398	2,336,011	244,387
Other	18,119	18,119	15,120	2,999
<i>Total Expenditures</i>	<u>2,498,517</u>	<u>2,598,517</u>	<u>2,351,131</u>	<u>247,386</u>
<i>Excess of Revenues Under Expenditures</i>	(998,517)	(1,098,517)	(393,611)	704,906
Other Financing Sources				
Operating Transfers In	250,000	250,000	250,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(748,517)	(848,517)	(143,611)	704,906
<i>Fund Balance Beginning of Year</i>	1,210,003	1,210,003	1,210,003	0
<i>Prior Year Encumbrances Appropriated</i>	<u>79,517</u>	<u>79,517</u>	<u>79,517</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$541,003</u></u>	<u><u>\$441,003</u></u>	<u><u>\$1,145,909</u></u>	<u><u>\$704,906</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$471,172	\$471,172	\$417,458	(\$53,714)
Intergovernmental	1,994,906	1,994,906	1,767,485	(227,421)
Other	6,555	6,555	5,826	(729)
<i>Total Revenues</i>	2,472,633	2,472,633	2,190,769	(281,864)
Expenditures				
Current:				
General Government - Judicial				
Child Support Enforcement				
Personal Services	1,319,310	1,319,310	1,195,894	123,416
Materials and Supplies	47,357	47,357	44,763	2,594
Contractual Services	839,274	839,274	808,383	30,891
Capital Outlay	18,480	18,480	14,854	3,626
Other	67,355	67,355	41,151	26,204
Total General Government - Judicial	2,291,776	2,291,776	2,105,045	186,731
Employee Fringe Benefits				
Child Support Enforcement				
Fringe Benefits	236,770	236,770	202,611	34,159
PERS - County Share	179,245	179,245	161,970	17,275
Total Employee Fringe Benefits	416,015	416,015	364,581	51,434
<i>Total Expenditures</i>	2,707,791	2,707,791	2,469,626	238,165
<i>Excess of Revenues Under Expenditures</i>	(235,158)	(235,158)	(278,857)	(43,699)
<i>Fund Balance Beginning of Year</i>	480,427	480,427	480,427	0
<i>Prior Year Encumbrances Appropriated</i>	27,966	27,966	27,966	0
<i>Fund Balance End of Year</i>	\$273,235	\$273,235	\$229,536	(\$43,699)

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Special Assessments	\$2,339	\$2,339	\$211,479	\$209,140
Expenditures				
Current:				
Public Works				
Ditch Maintenance				
Contractual Services	26,972	26,972	26,672	300
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,633)	(24,633)	184,807	209,440
<i>Fund Balance Beginning of Year</i>	1,017,661	1,017,661	1,017,661	0
<i>Fund Balance End of Year</i>	<u>\$993,028</u>	<u>\$993,028</u>	<u>\$1,202,468</u>	<u>\$209,440</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$270,736	\$270,736	\$271,295	\$559
Fines and Forfeitures	1,023	1,023	1,025	2
Donations	3,574	3,574	3,581	7
Other	9,667	9,667	9,687	20
<i>Total Revenues</i>	<u>285,000</u>	<u>285,000</u>	<u>285,588</u>	<u>588</u>
Expenditures				
Current:				
Health				
Animal Control				
Personal Services	163,356	163,356	161,532	1,824
Materials and Supplies	23,008	23,008	22,952	56
Contractual Services	57,134	57,134	52,764	4,370
Capital Outlay	650	650	650	0
Other	7,946	7,946	7,820	126
Total Health	<u>252,094</u>	<u>252,094</u>	<u>245,718</u>	<u>6,376</u>
Employee Fringe Benefits				
Animal Control				
Fringe Benefits	28,970	28,970	27,859	1,111
PERS - County Share	21,864	21,864	20,093	1,771
Total Employee Fringe Benefits	<u>50,834</u>	<u>50,834</u>	<u>47,952</u>	<u>2,882</u>
<i>Total Expenditures</i>	<u>302,928</u>	<u>302,928</u>	<u>293,670</u>	<u>9,258</u>
<i>Excess of Revenues Under Expenditures</i>	(17,928)	(17,928)	(8,082)	9,846
<i>Fund Balance Beginning of Year</i>	35,505	35,505	35,505	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,663</u>	<u>9,663</u>	<u>9,663</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,240</u></u>	<u><u>\$27,240</u></u>	<u><u>\$37,086</u></u>	<u><u>\$9,846</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$259,551	\$259,551	\$203,071	(\$56,480)
Expenditures				
Current:				
General Government - Legislative and Executive				
DRETAC Treasurer				
Personal Services	79,985	95,985	95,727	258
Materials and Supplies	5,863	5,863	5,275	588
Contractual Services	10,179	10,179	9,024	1,155
Capital Outlay	29,029	29,029	7,082	21,947
Other	6,210	6,210	5,272	938
Total DRETAC Treasurer	131,266	147,266	122,380	24,886
DRETAC Prosecutor				
Personal Services	72,306	72,306	52,400	19,906
Materials and Supplies	6,167	6,167	6,065	102
Contractual Services	43,100	43,100	36,122	6,978
Capital Outlay	22,660	22,660	22,410	250
Other	24,515	24,515	17,999	6,516
Total DRETAC Prosecutor	168,748	168,748	134,996	33,752
Total General Government - Legislative and Executive	300,014	316,014	257,376	58,638
Employee Fringe Benefits				
DRETAC Treasurer				
Fringe Benefits	18,352	18,352	17,263	1,089
PERS - County Share	13,006	13,006	12,971	35
Total DRETAC Treasurer	31,358	31,358	30,234	1,124
DRETAC Prosecutor				
Fringe Benefits	14,281	14,281	2,904	11,377
PERS - County Share	9,797	9,797	7,100	2,697
Total DRETAC Prosecutor	24,078	24,078	10,004	14,074
Total Employee Fringe Benefits	55,436	55,436	40,238	15,198
<i>Total Expenditures</i>	355,450	371,450	297,614	73,836
<i>Excess of Revenues Under Expenditures</i>	(95,899)	(111,899)	(94,543)	17,356
<i>Fund Balance Beginning of Year</i>	170,181	170,181	170,181	0
<i>Prior Year Encumbrances Appropriated</i>	47,620	47,620	47,620	0
<i>Fund Balance End of Year</i>	\$121,902	\$105,902	\$123,258	\$17,356

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property and Other Taxes	\$932,037	\$991,355	\$879,306	(\$112,049)
Fines and Forfeitures	4,587	4,878	4,327	(551)
Intergovernmental	590,548	628,132	557,137	(70,995)
Other	148,878	155,895	142,749	(13,146)
<i>Total Revenues</i>	1,676,050	1,780,260	1,583,519	(196,741)
Expenditures				
Current:				
Public Safety				
Drug Law Enforcement and Education				
Personal Services	489,433	489,433	333,445	155,988
Materials and Supplies	17,516	17,516	11,168	6,348
Contractual Services	1,131,105	1,312,779	1,041,397	271,382
Capital Outlay	19,300	19,300	18,511	789
Other	13,657	13,657	11,558	2,099
Total Public Safety	1,671,011	1,852,685	1,416,079	436,606
Employee Fringe Benefits				
Drug Law Enforcement and Education				
Fringe Benefits	70,625	70,625	48,994	21,631
PERS - County Share	74,817	74,817	53,663	21,154
Total Employee Fringe Benefits	145,442	145,442	102,657	42,785
<i>Total Expenditures</i>	1,816,453	1,998,127	1,518,736	479,391
<i>Excess of Revenues Over (Under) Expenditures</i>	(140,403)	(217,867)	64,783	282,650
<i>Fund Balance (Deficit) Beginning of Year</i>	(104,936)	(104,936)	(104,936)	0
<i>Prior Year Encumbrances Appropriated</i>	189,291	189,291	189,291	0
<i>Fund Balance (Deficit) End of Year</i>	(\$56,048)	(\$133,512)	\$149,138	\$282,650

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, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$387,908	\$394,686	\$271,952	(\$122,734)
Expenditures				
Current:				
Human Services				
Title III-B				
Personal Services	131,934	131,934	119,722	12,212
Materials and Supplies	8,627	8,627	8,465	162
Contractual Services	85,755	89,886	84,392	5,494
Capital Outlay	2,294	2,294	1,701	593
Total Title III-B	228,610	232,741	214,280	18,461
Title III-C				
Personal Services	96,549	96,549	89,082	7,467
Materials and Supplies	7,200	7,200	6,978	222
Contractual Services	22,479	22,479	20,233	2,246
Other	125	125	0	125
Total Title III-C	126,353	126,353	116,293	10,060
Medsave				
Personal Services	11,507	11,507	7,079	4,428
Materials and Supplies	670	670	465	205
Contractual Services	1,559	1,559	742	817
Total Medsave	13,736	13,736	8,286	5,450
Home Energy Assistance				
Personal Services	9,802	9,802	7,720	2,082
Materials and Supplies	36	36	36	0
Contractual Services	33,085	33,085	23,052	10,033
Total Home Energy Assistance	42,923	42,923	30,808	12,115
Alcohol Dependency Network				
Personal Services	18,074	18,074	11,780	6,294
Materials and Supplies	300	300	0	300
Contractual Services	2,570	2,570	1,400	1,170
Total Alcohol Dependency Network	20,944	20,944	13,180	7,764
Total Human Services	\$432,566	\$436,697	\$382,847	\$53,850

(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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Employee Fringe Benefits				
Title III-B				
Fringe Benefits	\$16,321	\$16,321	\$10,710	\$5,611
PERS - County Share	18,215	18,215	16,181	2,034
Total Title III-B	34,536	34,536	26,891	7,645
Title III-C				
Fringe Benefits	6,532	6,532	2,783	3,749
PERS - County Share	13,113	13,113	12,057	1,056
Total Title III-C	19,645	19,645	14,840	4,805
Medsave				
Fringe Benefits	3,988	3,988	2,511	1,477
PERS - County Share	1,724	1,724	960	764
Total Medsave	5,712	5,712	3,471	2,241
Home Energy Assistance				
Fringe Benefits	205	205	150	55
PERS - County Share	1,337	1,337	1,046	291
Total Home Energy Assistance	1,542	1,542	1,196	346
Alcohol Dependency Network				
Fringe Benefits	6,329	6,329	4,182	2,147
PERS - County Share	2,468	2,468	1,596	872
Total Alcohol Dependency Network	8,797	8,797	5,778	3,019
Total Employee Fringe Benefits	70,232	70,232	52,176	18,056
<i>Total Expenditures</i>	502,798	506,929	435,023	71,906
<i>Excess of Revenues Under Expenditures</i>	(114,890)	(112,243)	(163,071)	(50,828)
Other Financing Sources				
Operating Transfers In	124,112	124,112	124,112	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	9,222	11,869	(38,959)	(50,828)
<i>Fund Balance (Deficit) Beginning of Year</i>	(19,675)	(19,675)	(19,675)	0
<i>Prior Year Encumbrances Appropriated</i>	14,378	14,378	14,378	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,925	\$6,572	(\$44,256)	(\$50,828)

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$6,527,520	\$6,527,520	\$5,606,547	(\$920,973)
Donations	5,033	5,003	4,226	(777)
Other	405,437	405,437	340,415	(65,022)
<i>Total Revenues</i>	<u>6,937,990</u>	<u>6,937,960</u>	<u>5,951,188</u>	<u>(986,772)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,107,000	2,752,000	2,745,588	6,412
Materials and Supplies	125,130	125,130	125,012	118
Contractual Services	4,533,688	4,533,938	4,285,585	248,353
Capital Outlay	92,075	92,075	91,175	900
Other	137,293	137,293	137,109	184
Total Public Assistance	<u>6,995,186</u>	<u>7,640,436</u>	<u>7,384,469</u>	<u>255,967</u>
Social Services				
Contractual Services	295,053	295,053	0	295,053
Other	51,325	51,325	13,493	37,832
Total Social Services	<u>346,378</u>	<u>346,378</u>	<u>13,493</u>	<u>332,885</u>
Total Human Services	<u>7,341,564</u>	<u>7,986,814</u>	<u>7,397,962</u>	<u>588,852</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	449,000	449,000	412,201	36,799
PERS - County Share	376,500	376,500	371,265	5,235
Unemployment	5,000	5,000	2,047	2,953
Total Employee Fringe Benefits	<u>830,500</u>	<u>830,500</u>	<u>785,513</u>	<u>44,987</u>
<i>Total Expenditures</i>	<u>8,172,064</u>	<u>8,817,314</u>	<u>8,183,475</u>	<u>633,839</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,234,074)</u>	<u>(1,879,354)</u>	<u>(2,232,287)</u>	<u>(352,933)</u>
Other Financing Sources (Uses)				
Operating Transfers In	572,010	572,010	572,010	0
Operating Transfers Out	(208,900)	(208,900)	(208,858)	42
<i>Total Other Financing Sources (Uses)</i>	<u>363,110</u>	<u>363,110</u>	<u>363,152</u>	<u>42</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(870,964)</u>	<u>(1,516,244)</u>	<u>(1,869,135)</u>	<u>(352,891)</u>
<i>Fund Balance Beginning of Year</i>	2,018,816	2,018,816	2,018,816	0
<i>Prior Year Encumbrances Appropriated</i>	<u>446,964</u>	<u>446,964</u>	<u>446,964</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,594,816</u>	<u>\$949,536</u>	<u>\$596,645</u>	<u>(\$352,891)</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$1,095,520	\$1,096,016	\$1,470,899	\$374,883
Other	9,480	9,484	12,728	3,244
<i>Total Revenues</i>	<u>1,105,000</u>	<u>1,105,500</u>	<u>1,483,627</u>	<u>378,127</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Auditor - Real Estate Assessment				
Personal Services	481,875	481,875	447,707	34,168
Materials and Supplies	54,300	54,300	42,092	12,208
Contractual Services	158,935	181,135	141,488	39,647
Capital Outlay	89,612	89,612	74,480	15,132
Other	15,123	15,123	12,457	2,666
Total General Government - Legislative and Executive	<u>799,845</u>	<u>822,045</u>	<u>718,224</u>	<u>103,821</u>
Employee Fringe Benefits				
Auditor - Real Estate Assessment				
Fringe Benefits	91,150	91,150	68,604	22,546
PERS - County Share	60,325	60,325	60,317	8
Unemployment	7,500	7,500	6,261	1,239
Total Employee Fringe Benefits	<u>158,975</u>	<u>158,975</u>	<u>135,182</u>	<u>23,793</u>
<i>Total Expenditures</i>	<u>958,820</u>	<u>981,020</u>	<u>853,406</u>	<u>127,614</u>
<i>Excess of Revenues Over Expenditures</i>	146,180	124,480	630,221	505,741
<i>Fund Balance Beginning of Year</i>	1,729,251	1,729,251	1,729,251	0
<i>Prior Year Encumbrances Appropriated</i>	<u>123,420</u>	<u>123,420</u>	<u>123,420</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,998,851</u>	<u>\$1,977,151</u>	<u>\$2,482,892</u>	<u>\$505,741</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Interest	\$7,937	\$7,937	\$8,547	\$610
Other	63,563	63,563	68,448	4,885
<i>Total Revenues</i>	71,500	71,500	76,995	5,495
Expenditures				
Current:				
Economic Development and Assistance				
Revolving Loan				
Other	160,800	164,800	84,726	80,074
<i>Excess of Revenues Under Expenditures</i>	(89,300)	(93,300)	(7,731)	85,569
<i>Fund Balance Beginning of Year</i>	172,354	172,354	172,354	0
<i>Fund Balance End of Year</i>	\$83,054	\$79,054	\$164,623	\$85,569

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$428,740	\$936,264	\$549,335	(\$386,929)
Donations	3,073	4,337	3,373	(964)
Other	47,355	66,845	52,067	(14,778)
<i>Total Revenues</i>	479,168	1,007,446	604,775	(402,671)
Expenditures				
Current:				
Human Services				
Shelter Care and Youth Services				
Personal Services	117,660	422,042	241,691	180,351
Materials and Supplies	27,997	27,997	21,422	6,575
Contractual Services	243,502	802,396	237,014	565,382
Capital Outlay	26,750	26,750	18,728	8,022
Other	10,401	10,401	9,890	511
Total Human Services	426,310	1,289,586	528,745	760,841
Employee Fringe Benefits				
Shelter Care and Youth Services				
Fringe Benefits	62,705	62,705	31,055	31,650
PERS - County Share	57,316	57,316	32,583	24,733
Total Employee Fringe Benefits	120,021	120,021	63,638	56,383
<i>Total Expenditures</i>	546,331	1,409,607	592,383	817,224
<i>Excess of Revenues Over (Under) Expenditures</i>	(67,163)	(402,161)	12,392	414,553
<i>Fund Balance Beginning of Year</i>	873,535	873,535	873,535	0
<i>Prior Year Encumbrances Appropriated</i>	67,533	67,533	67,533	0
<i>Fund Balance End of Year</i>	\$873,905	\$538,907	\$953,460	\$414,553

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$424,153	\$425,072	\$313,073	(\$111,999)
Expenditures				
Current:				
Public Safety				
Community Safety Awareness				
Personal Services	184,197	184,197	118,759	65,438
Materials and Supplies	2,401	2,401	1,041	1,360
Contractual Services	14,513	15,432	3,392	12,040
Capital Outlay	4,520	4,520	1,929	2,591
Other	164,275	164,275	131,793	32,482
Total Public Safety	369,906	370,825	256,914	113,911
Employee Fringe Benefits				
Community Safety Awareness				
Fringe Benefits	33,335	33,335	21,279	12,056
PERS - County Share	27,243	27,243	17,362	9,881
Total Employee Fringe Benefits	60,578	60,578	38,641	21,937
<i>Total Expenditures</i>	430,484	431,403	295,555	135,848
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,331)	(6,331)	17,518	23,849
<i>Fund Balance (Deficit) Beginning of Year</i>	(8,229)	(8,229)	(8,229)	0
<i>Prior Year Encumbrances Appropriated</i>	14,560	14,560	14,560	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$0	\$23,849	\$23,849

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$235,300	\$246,526	\$293,159	\$46,633
Expenditures				
Current:				
General Government - Legislative and Executive				
Recorder's Computer				
Capital Outlay	172,733	172,733	144,869	27,864
Other	30,412	30,412	30,412	0
Total General Government - Legislative and Executive	203,145	203,145	175,281	27,864
General Government - Judicial				
Clerk of Courts				
Capital Outlay	19,587	31,932	30,709	1,223
Other	45,537	45,537	31,618	13,919
Total Clerk of Courts	65,124	77,469	62,327	15,142
Juvenile Court				
Other	93,625	93,625	73,977	19,648
Probate Court				
Capital Outlay	14,000	14,000	280	13,720
Other	73,981	73,981	59,680	14,301
Total Probate Court	87,981	87,981	59,960	28,021
Total General Government - Judicial	246,730	259,075	196,264	62,811
<i>Total Expenditures</i>	449,875	462,220	371,545	90,675
<i>Excess of Revenues Under Expenditures</i>	(214,575)	(215,694)	(78,386)	137,308
<i>Fund Balance Beginning of Year</i>	138,550	138,550	138,550	0
<i>Prior Year Encumbrances Appropriated</i>	132,375	132,375	132,375	0
<i>Fund Balance End of Year</i>	\$56,350	\$55,231	\$192,539	\$137,308

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Program Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$64,302	\$64,302	\$54,800	(\$9,502)
Expenditures				
Current:				
Public Safety				
COPS Program				
Personal Services	22,833	24,557	22,903	1,654
<i>Excess of Revenues Over Expenditures</i>	41,469	39,745	31,897	(7,848)
<i>Fund Balance (Deficit) Beginning of Year</i>	(37,599)	(37,599)	(37,599)	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,870	\$2,146	(\$5,702)	(\$7,848)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Cost of Service Study Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Other	\$20,000	\$20,000	\$15,351	(\$4,649)
Expenditures				
Current:				
General Government - Legislative and Executive				
Cost Study				
Contractual Services	24,794	24,794	20,145	4,649
<i>Excess of Revenues Under Expenditures</i>	(4,794)	(4,794)	(4,794)	0
<i>Fund Balance (Deficit) Beginning of Year</i>	(20,000)	(20,000)	(20,000)	0
<i>Prior Year Encumbrances Appropriated</i>	24,794	24,794	24,794	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
Courthouse Security Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$183,903	\$186,392	\$87,299	(\$99,093)
Expenditures				
Current:				
Public Safety				
Courthouse Security				
Personal Services	115,732	120,567	73,037	47,530
Materials and Supplies	2,197	2,197	1,444	753
Contractual Services	6,913	6,913	4,057	2,856
Capital Outlay	3,372	3,372	400	2,972
Other	12,033	12,033	10,849	1,184
Total Public Safety	140,247	145,082	89,787	55,295
Employee Fringe Benefits				
Courthouse Security				
Fringe Benefits	16,031	16,031	4,041	11,990
PERS - County Share	17,770	17,770	9,897	7,873
Total Employee Fringe Benefits	33,801	33,801	13,938	19,863
<i>Total Expenditures</i>	174,048	178,883	103,725	75,158
<i>Excess of Revenues Over (Under) Expenditures</i>	9,855	7,509	(16,426)	(23,935)
Other Financing Sources				
Operating Transfers In	1,004	1,004	1,004	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	10,859	8,513	(15,422)	(23,935)
<i>Fund Balance Beginning of Year</i>	46,183	46,183	46,183	0
<i>Prior Year Encumbrances Appropriated</i>	2,787	2,787	2,787	0
<i>Fund Balance End of Year</i>	\$59,829	\$57,483	\$33,548	(\$23,935)

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, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Human Services				
Crippled Children				
Other	294,706	294,706	158,063	136,643
<i>Excess of Revenues Under Expenditures</i>	(294,706)	(294,706)	(158,063)	136,643
Other Financing Sources				
Operating Transfers In	294,706	294,706	158,063	(136,643)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) 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
County History Project Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Donations	\$44,935	\$44,935	\$1,500	(\$43,435)
Expenditures				
Current:				
General Government - Legislative and Executive				
County History Project				
Contractual Services	44,935	44,935	29,240	15,695
<i>Excess of Revenues Under Expenditures</i>	0	0	(27,740)	(27,740)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$27,740)</u>	<u>(\$27,740)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Communications Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety				
Emergency Communications				
Contractual Services	24,996	24,996	9,999	14,997
<i>Excess of Revenues Under Expenditures</i>	(24,996)	(24,996)	(9,999)	14,997
Other Financing Sources				
Operating Transfers In	15,804	15,804	15,087	(717)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(9,192)	(9,192)	5,088	14,280
<i>Fund Balance (Deficit) Beginning of Year</i>	(15,804)	(15,804)	(15,804)	0
<i>Prior Year Encumbrances Appropriated</i>	24,996	24,996	24,996	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$14,280	\$14,280

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$15,500	\$15,500	\$15,759	\$259
Expenditures				
Current:				
General Government - Judicial				
Indigent Guardianship				
Other	15,580	15,580	15,233	347
<i>Excess of Revenues Over (Under) Expenditures</i>	(80)	(80)	526	606
<i>Fund Balance Beginning of Year</i>	3,976	3,976	3,976	0
<i>Fund Balance End of Year</i>	\$3,896	\$3,896	\$4,502	\$606

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, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$42,000	\$42,000	\$38,661	(\$3,339)
Expenditures				
Current:				
Human Services				
Women's Shelter				
Contractual Services	60,822	60,822	39,360	21,462
<i>Excess of Revenues Under Expenditures</i>	(18,822)	(18,822)	(699)	18,123
<i>Fund Balance Beginning of Year</i>	18,822	18,822	18,822	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$18,123</u>	<u>\$18,123</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OCJS Fund
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$14,707	\$14,707	\$9,505	(\$5,202)
Expenditures				
Current:				
Public Safety				
Sheriff				
Contractual Services	1,264	1,264	1,264	0
Capital Outlay	13,443	13,443	11,065	2,378
<i>Total Expenditures</i>	<u>14,707</u>	<u>14,707</u>	<u>12,329</u>	<u>2,378</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	(2,824)	(2,824)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,824)</u>	<u>(\$2,824)</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, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$150,000	\$150,000	\$0	(\$150,000)
Expenditures				
Current:				
General Government - Legislative and Executive				
Project Impact				
Contractual Services	129,792	129,792	124,791	5,001
Capital Outlay	1,000	1,000	1,000	0
Other	5,068	5,068	2,200	2,868
<i>Total Expenditures</i>	<u>135,860</u>	<u>135,860</u>	<u>127,991</u>	<u>7,869</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	14,140	14,140	(127,991)	(142,131)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$14,140</u></u>	<u><u>\$14,140</u></u>	<u><u>(\$127,991)</u></u>	<u><u>(\$142,131)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safe Communities Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$368,110	\$404,016	\$252,946	(\$151,070)
Other	0	0	450	450
<i>Total Revenues</i>	<u>368,110</u>	<u>404,016</u>	<u>253,396</u>	<u>(150,620)</u>
Expenditures				
Current:				
Public Safety				
Safe Communities Program				
Personal Services	30,410	30,410	30,209	201
Contractual Services	163,535	199,441	188,834	10,607
Capital Outlay	27,378	27,378	26,744	634
Other	2,700	2,700	2,020	680
Total Public Safety	<u>224,023</u>	<u>259,929</u>	<u>247,807</u>	<u>12,122</u>
Employee Fringe Benefits				
Safe Communities Program				
Fringe Benefits	607	607	519	88
PERS - County Share	4,973	4,973	4,973	0
Total Employee Fringe Benefits	<u>5,580</u>	<u>5,580</u>	<u>5,492</u>	<u>88</u>
<i>Total Expenditures</i>	<u>229,603</u>	<u>265,509</u>	<u>253,299</u>	<u>12,210</u>
<i>Excess of Revenues Over Expenditures</i>	138,507	138,507	97	(138,410)
<i>Fund Balance (Deficit) Beginning of Year</i>	(22,201)	(22,201)	(22,201)	0
<i>Prior Year Encumbrances Appropriated</i>	13,528	13,528	13,528	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$129,834</u>	<u>\$129,834</u>	<u>(\$8,576)</u>	<u>(\$138,410)</u>

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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$626,723	\$626,723	\$314,520	(\$312,203)
Other	0	0	45	45
<i>Total Revenues</i>	<u>626,723</u>	<u>626,723</u>	<u>314,565</u>	<u>(312,158)</u>
Expenditures				
Current:				
Human Services				
Title VI - D				
Personal Services	362,586	362,586	328,035	34,551
Materials and Supplies	10,844	10,844	9,073	1,771
Contractual Services	39,302	39,302	21,032	18,270
Capital Outlay	19,860	19,860	14,341	5,519
Other	1,872	1,872	706	1,166
Total Human Services	<u>434,464</u>	<u>434,464</u>	<u>373,187</u>	<u>61,277</u>
Employee Fringe Benefits				
Title VI - D				
Fringe Benefits	63,976	63,976	55,039	8,937
PERS - County Share	50,337	50,337	44,373	5,964
Total Employee Fringe Benefits	<u>114,313</u>	<u>114,313</u>	<u>99,412</u>	<u>14,901</u>
<i>Total Expenditures</i>	<u>548,777</u>	<u>548,777</u>	<u>472,599</u>	<u>76,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	77,946	77,946	(158,034)	(235,980)
Other Financing Sources				
Operating Transfers In	0	0	139,195	139,195
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	77,946	77,946	(18,839)	(96,785)
<i>Fund Balance (Deficit) Beginning of Year</i>	(66,724)	(66,724)	(66,724)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>20,611</u>	<u>20,611</u>	<u>20,611</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$31,833</u></u>	<u><u>\$31,833</u></u>	<u><u>(\$64,952)</u></u>	<u><u>(\$96,785)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Program Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$373,985	\$381,185	\$340,651	(\$40,534)
Intergovernmental	681,816	694,942	621,044	(73,898)
Other	114,142	116,316	104,070	(12,246)
<i>Total Revenues</i>	<u>1,169,943</u>	<u>1,192,443</u>	<u>1,065,765</u>	<u>(126,678)</u>
Expenditures				
Current:				
Human Services				
Transportation				
Personal Services	518,899	518,899	508,614	10,285
Materials and Supplies	7,356	7,356	6,922	434
Contractual Services	452,175	473,175	462,518	10,657
Capital Outlay	17,993	17,993	14,993	3,000
Other	6,910	6,910	5,893	1,017
Total Human Services	<u>1,003,333</u>	<u>1,024,333</u>	<u>998,940</u>	<u>25,393</u>
Employee Fringe Benefits				
Transportation				
Fringe Benefits	41,376	41,376	37,457	3,919
PERS - County Share	74,213	74,213	68,319	5,894
Total Employee Fringe Benefits	<u>115,589</u>	<u>115,589</u>	<u>105,776</u>	<u>9,813</u>
<i>Total Expenditures</i>	<u>1,118,922</u>	<u>1,139,922</u>	<u>1,104,716</u>	<u>35,206</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	51,021	52,521	(38,951)	(91,472)
Other Financing Sources				
Operating Transfers In	<u>24,964</u>	<u>24,964</u>	<u>24,964</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	75,985	77,485	(13,987)	(91,472)
<i>Fund Balance (Deficit) Beginning of Year</i>	(77,408)	(77,408)	(77,408)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,211</u>	<u>4,211</u>	<u>4,211</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$2,788</u></u>	<u><u>\$4,288</u></u>	<u><u>(\$87,184)</u></u>	<u><u>(\$91,472)</u></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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$113,999	\$114,944	\$40,537	(\$74,407)
Other	0	0	23	23
<i>Total Revenues</i>	<u>113,999</u>	<u>114,944</u>	<u>40,560</u>	<u>(74,384)</u>
Expenditures				
Current:				
Human Services				
Victim Assistance Program				
Personal Services	60,849	60,849	25,650	35,199
Materials and Supplies	2,199	2,199	961	1,238
Contractual Services	9,317	9,317	4,377	4,940
Capital Outlay	2,763	2,763	2,200	563
Other	15,196	15,196	12,590	2,606
Total Human Services	<u>90,324</u>	<u>90,324</u>	<u>45,778</u>	<u>44,546</u>
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	15,866	15,866	5,083	10,783
PERS - County Share	9,411	9,411	3,430	5,981
Total Employee Fringe Benefits	<u>25,277</u>	<u>25,277</u>	<u>8,513</u>	<u>16,764</u>
<i>Total Expenditures</i>	<u>115,601</u>	<u>115,601</u>	<u>54,291</u>	<u>61,310</u>
<i>Excess of Revenues Under Expenditures</i>	(1,602)	(657)	(13,731)	(13,074)
<i>Fund Balance Beginning of Year</i>	16,934	16,934	16,934	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,905</u>	<u>1,905</u>	<u>1,905</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$17,237</u>	<u>\$18,182</u>	<u>\$5,108</u>	<u>(\$13,074)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$900,000	\$1,783,087	\$492,296	(\$1,290,791)
Other	25,000	25,000	19,960	(5,040)
<i>Total Revenues</i>	<u>925,000</u>	<u>1,808,087</u>	<u>512,256</u>	<u>(1,295,831)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Workforce Development				
Personal Services	59,250	59,250	35,693	23,557
Materials and Supplies	6,395	6,395	4,336	2,059
Contractual Services	832,890	1,702,618	771,257	931,361
Capital Outlay	35,406	35,406	22,026	13,380
Other	5,736	5,736	4,357	1,379
Total General Government - Legislative and Executive	<u>939,677</u>	<u>1,809,405</u>	<u>837,669</u>	<u>971,736</u>
Employee Fringe Benefits				
Workforce Development				
Fringe Benefits	7,645	7,645	3,331	4,314
PERS - County Share	8,200	8,200	4,837	3,363
Total Employee Fringe Benefits	<u>15,845</u>	<u>15,845</u>	<u>8,168</u>	<u>7,677</u>
<i>Total Expenditures</i>	<u>955,522</u>	<u>1,825,250</u>	<u>845,837</u>	<u>979,413</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(30,522)</u>	<u>(17,163)</u>	<u>(333,581)</u>	<u>(316,418)</u>
Other Financing Sources				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(30,522)</u>	<u>(17,163)</u>	<u>(333,574)</u>	<u>(316,411)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(145,996)</u>	<u>(145,996)</u>	<u>(145,996)</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>177,059</u>	<u>177,059</u>	<u>177,059</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$541</u>	<u>\$13,900</u>	<u>(\$302,511)</u>	<u>(\$316,411)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property and Other Taxes	\$11,078,971	\$11,287,545	\$10,302,383	(\$985,162)
Charges for Services	4,158,986	4,178,154	4,118,899	(59,255)
Fines and Forfeitures	112,154	112,445	106,960	(5,485)
Intergovernmental	30,297,819	32,061,230	28,036,373	(4,024,857)
Special Assessments	2,339	2,339	211,479	209,140
Interest	241,203	241,203	231,007	(10,196)
Donations	79,232	80,829	33,334	(47,495)
Other	1,316,355	1,351,674	1,233,541	(118,133)
<i>Total Revenues</i>	<u>47,287,059</u>	<u>49,315,419</u>	<u>44,273,976</u>	<u>(5,041,443)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
DRETAC Fund	300,014	316,014	257,376	58,638
Real Estate Assessment Fund	799,845	822,045	718,224	103,821
Computer Fund	203,145	203,145	175,281	27,864
Cost of Service Study Fund	24,794	24,794	20,145	4,649
County History Project Fund	44,935	44,935	29,240	15,695
Project Impact Fund	135,860	135,860	127,991	7,869
Workforce Development Fund	939,677	1,809,405	837,669	971,736
<i>Total General Government - Legislative and Executive</i>	<u>2,448,270</u>	<u>3,356,198</u>	<u>2,165,926</u>	<u>1,190,272</u>
General Government - Judicial				
Child Support Enforcement Fund	2,291,776	2,291,776	2,105,045	186,731
Computer Fund	246,730	259,075	196,264	62,811
Indigent Guardianship Fund	15,580	15,580	15,233	347
<i>Total General Government - Judicial</i>	<u>2,554,086</u>	<u>2,566,431</u>	<u>2,316,542</u>	<u>249,889</u>
Public Safety				
Drug Enforcement Fund	1,671,011	1,852,685	1,416,079	436,606
Community Safety Awareness Fund	369,906	370,825	256,914	113,911
COPS Program Fund	22,833	24,557	22,903	1,654
Courthouse Security Fund	140,247	145,082	89,787	55,295
Emergency Communications Fund	24,996	24,996	9,999	14,997
OCJS Fund	14,707	14,707	12,329	2,378
Safe Communities Fund	224,023	259,929	247,807	12,122
<i>Total Public Safety</i>	<u>2,467,723</u>	<u>2,692,781</u>	<u>2,055,818</u>	<u>636,963</u>
Public Works				
Auto and Gas Tax Fund	9,523,303	9,523,303	6,702,825	2,820,478
Ditch Maintenance Fund	26,972	26,972	26,672	300
<i>Total Public Works</i>	<u>\$9,550,275</u>	<u>\$9,550,275</u>	<u>\$6,729,497</u>	<u>\$2,820,778</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Health				
Achievement Center Fund	\$11,616,750	\$11,903,953	\$10,922,373	\$981,580
ADAMH Board Fund	4,992,723	5,192,723	4,904,911	287,812
Dog and Kennel Fund	252,094	252,094	245,718	6,376
Total Health	16,861,567	17,348,770	16,073,002	1,275,768
Human Services				
Children's Services Fund	2,498,517	2,598,517	2,351,131	247,386
Office for Older Adults Fund	432,566	436,697	382,847	53,850
Public Assistance Fund	7,341,564	7,986,814	7,397,962	588,852
Shelter Care and Youth Services Fund	426,310	1,289,586	528,745	760,841
Crippled Children Fund	294,706	294,706	158,063	136,643
Marriage Licenses Fund	60,822	60,822	39,360	21,462
Title VI-D Fund	434,464	434,464	373,187	61,277
Transportation Program Fund	1,003,333	1,024,333	998,940	25,393
Victim Assistance Fund	90,324	90,324	45,778	44,546
Total Human Services	12,582,606	14,216,263	12,276,013	1,940,250
Economic Development and Assistance				
Community Development Block Grant Fund	198,895	198,895	198,846	49
Revolving Loan Fund	160,800	164,800	84,726	80,074
Total Economic Development and Assistance	359,695	363,695	283,572	80,123
Employee Fringe Benefits				
Achievement Center Fund	2,584,452	2,650,704	2,240,322	410,382
ADAMH Board Fund	78,810	78,810	75,891	2,919
Auto and Gas Tax Fund	747,000	747,000	676,244	70,756
Community Development Block Grant Fund	1,744	1,784	1,783	1
Child Support Enforcement Fund	416,015	416,015	364,581	51,434
Dog and Kennel Fund	50,834	50,834	47,952	2,882
DRETAC Fund	55,436	55,436	40,238	15,198
Drug Enforcement Fund	145,442	145,442	102,657	42,785
Office for Older Adults Fund	70,232	70,232	52,176	18,056
Public Assistance Fund	830,500	830,500	785,513	44,987
Real Estate Assessment Fund	158,975	158,975	135,182	23,793
Shelter Care and Youth Services Fund	120,021	120,021	63,638	56,383
Community Safety Awareness Fund	60,578	60,578	38,641	21,937
Courthouse Security Fund	33,801	33,801	13,938	19,863
Safe Communities Fund	5,580	5,580	5,492	88
Title VI-D Fund	114,313	114,313	99,412	14,901
Transportation Program Fund	115,589	115,589	105,776	9,813
Victim Assistance Fund	25,277	25,277	8,513	16,764
Workforce Development Fund	15,845	15,845	8,168	7,677
Total Employee Fringe Benefits	5,630,444	5,696,736	4,866,117	830,619
Total Expenditures	52,454,666	55,791,149	46,766,487	9,024,662
Excess of Revenues Under Expenditures	(\$5,167,607)	(\$6,475,730)	(\$2,492,511)	\$3,983,219

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Favorable (Unfavorable)
Other Financing Sources (Uses)				
Operating Transfers In	\$1,580,100	\$1,580,100	\$1,581,942	\$1,842
Operating Transfers Out	(848,900)	(848,900)	(784,570)	64,330
<i>Total Other Financing Sources (Uses)</i>	<u>731,200</u>	<u>731,200</u>	<u>797,372</u>	<u>66,172</u>
<i>Excess of Revenues and Other Financing Sources</i> <i>Under Expenditures and Other Financing Uses</i>	(4,436,407)	(5,744,530)	(1,695,139)	4,049,391
<i>Fund Balance Beginning of Year</i>	16,539,390	16,539,390	16,539,390	0
<i>Residual Equity Transfer</i>	3,142	3,142	3,142	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,005,024</u>	<u>3,005,024</u>	<u>3,005,024</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,111,149</u></u>	<u><u>\$13,803,026</u></u>	<u><u>\$17,852,417</u></u>	<u><u>\$4,049,391</u></u>

Debt Service Funds

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
All Debt Service Funds
December 31, 2001

	General Obligation	Special Assessment	Totals
Assets			
Equity in Pooled			
Cash and Cash Equivalents	\$1,076,934	\$774,514	\$1,851,448
Cash and Cash Equivalents with			
Fiscal Agents	0	676	676
Investments in Segregated Accounts	5,600	0	5,600
Receivables:			
Taxes			
(Due from Agency Funds)	1,125,575	0	1,125,575
Special Assessments			
(Due from Agency Funds)	0	5,063,382	5,063,382
	<u>0</u>	<u>5,063,382</u>	<u>5,063,382</u>
<i>Total Assets</i>	<u>\$2,208,109</u>	<u>\$5,838,572</u>	<u>\$8,046,681</u>
Liabilities			
Deferred Revenue	\$1,125,575	\$5,063,382	\$6,188,957
Matured Interest Payable	0	676	676
	<u>0</u>	<u>676</u>	<u>676</u>
<i>Total Liabilities</i>	<u>1,125,575</u>	<u>5,064,058</u>	<u>6,189,633</u>
Fund Equity			
Fund Balance:			
Unreserved, Undesignated	1,082,534	774,514	1,857,048
	<u>1,082,534</u>	<u>774,514</u>	<u>1,857,048</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,208,109</u>	<u>\$5,838,572</u>	<u>\$8,046,681</u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2001*

	<u>General Obligation</u>	<u>Special Assessment</u>	<u>Totals</u>
Revenues			
Property and Other Taxes	\$1,998,397	\$0	\$1,998,397
Intergovernmental	72,614	0	72,614
Special Assessments	0	652,240	652,240
Other	299,659	227,082	526,741
	<u>2,370,670</u>	<u>879,322</u>	<u>3,249,992</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive	304,187	0	304,187
Debt Service:			
Principal Retirement	1,518,061	539,049	2,057,110
Interest and Fiscal Charges	940,181	391,749	1,331,930
	<u>2,762,429</u>	<u>930,798</u>	<u>3,693,227</u>
<i>Total Revenues</i>	<u>2,370,670</u>	<u>879,322</u>	<u>3,249,992</u>
<i>Total Expenditures</i>	<u>2,762,429</u>	<u>930,798</u>	<u>3,693,227</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(391,759)</u>	<u>(51,476)</u>	<u>(443,235)</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,093,922	0	1,093,922
Transfer Out to Component Unit	(410,454)	0	(410,454)
	<u>683,468</u>	<u>0</u>	<u>683,468</u>
<i>Total Other Financing Sources (Uses)</i>	<u>683,468</u>	<u>0</u>	<u>683,468</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	291,709	(51,476)	240,233
<i>Fund Balances Beginning of Year</i>	<u>790,825</u>	<u>825,990</u>	<u>1,616,815</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,082,534</u></u>	<u><u>\$774,514</u></u>	<u><u>\$1,857,048</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Fund
For the Year Ended December 31, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$1,017,035	\$1,017,035	\$1,998,397	\$981,362
Intergovernmental	27,738	27,738	72,614	44,876
Other	299,659	299,659	299,659	0
	1,344,432	1,344,432	2,370,670	1,026,238
Expenditures				
Current:				
General Government - Legislative and Executive	299,659	304,189	304,187	2
Debt Service:				
Principal Retirement	1,518,066	1,518,066	1,518,061	5
Interest and Fiscal Charges	932,275	940,370	940,181	189
	2,750,000	2,762,625	2,762,429	196
<i>Total Expenditures</i>				
<i>Excess of Revenues Under Expenditures</i>	(1,405,568)	(1,418,193)	(391,759)	1,026,434
Other Financing Sources				
Operating Transfers In	1,093,922	1,093,922	1,093,922	0
Operating Transfers Out	(410,454)	(410,454)	(410,454)	0
	683,468	683,468	683,468	0
<i>Total Other Financing Sources</i>				
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(722,100)	(734,725)	291,709	1,026,434
<i>Fund Balance Beginning of Year</i>	790,825	790,825	790,825	0
<i>Fund Balance End of Year</i>	\$68,725	\$56,100	\$1,082,534	\$1,026,434

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Fund
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	<u>\$652,695</u>	<u>\$652,695</u>	<u>\$652,240</u>	<u>(\$455)</u>
Expenditures				
Debt Service:				
Principal Retirement	432,294	432,294	429,047	3,247
Interest and Fiscal Charges	<u>274,206</u>	<u>274,706</u>	<u>274,669</u>	<u>37</u>
<i>Total Expenditures</i>	<u>706,500</u>	<u>707,000</u>	<u>703,716</u>	<u>3,284</u>
<i>Excess of Revenues Under Expenditures</i>	(53,805)	(54,305)	(51,476)	2,829
<i>Fund Balance Beginning of Year</i>	<u>825,990</u>	<u>825,990</u>	<u>825,990</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$772,185</u></u>	<u><u>\$771,685</u></u>	<u><u>\$774,514</u></u>	<u><u>\$2,829</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Debt Service Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$590,368	\$590,368	\$707,735	\$117,367
Special Assessments	12,808	12,808	15,354	2,546
Tap In Fees	3,848,801	3,848,801	4,613,949	765,148
Interest	598,000	598,000	716,883	118,883
Other	278,213	278,213	333,522	55,309
Total Revenues	5,328,190	5,328,190	6,387,443	1,059,253
Expenditures				
Current:				
General Government - Legislative and Executive	585,595	585,595	135,335	450,260
Debt Service:				
Principal Retirement	4,186,715	4,186,715	3,626,221	560,494
Interest and Fiscal Charges	3,371,750	3,371,750	2,745,020	626,730
Total Expenditures	8,144,060	8,144,060	6,506,576	1,637,484
<i>Excess of Revenues Under Expenditures</i>	(2,815,870)	(2,815,870)	(119,133)	2,696,737
Other Financing Sources (Uses)				
Operating Transfers In	1,911,608	1,911,608	1,911,608	0
Operating Transfers Out	(850,000)	(850,000)	(805,298)	44,702
Total Other Financing Sources (Uses)	1,061,608	1,061,608	1,106,310	44,702
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(1,754,262)	(1,754,262)	987,177	2,741,439
<i>Fund Balance Beginning of Year</i>	10,440,723	10,440,723	10,440,723	0
<i>Prior Year Encumbrances Appropriated</i>	8,560	8,560	8,560	0
Fund Balance End of Year	\$8,695,021	\$8,695,021	\$11,436,460	\$2,741,439

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
All Debt Service Funds
For the Year Ended December 31, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$1,017,035	\$1,017,035	\$1,998,397	\$981,362
Charges for Services	590,368	590,368	707,735	117,367
Intergovernmental	27,738	27,738	72,614	44,876
Special Assessments	665,503	665,503	667,594	2,091
Tap In Fees	3,848,801	3,845,801	4,613,949	768,148
Interest	598,000	598,000	716,883	118,883
Other	577,872	577,872	633,181	55,309
Total Revenues	<u>7,325,317</u>	<u>7,322,317</u>	<u>9,410,353</u>	<u>2,088,036</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
General Obligation Fund	299,659	304,189	304,187	2
Enterprise Debt Fund	585,595	585,595	135,335	450,260
Total General Government - Legislative and Executive	<u>885,254</u>	<u>889,784</u>	<u>439,522</u>	<u>450,262</u>
Debt Service:				
Principal Retirement				
General Obligation Fund	1,518,066	1,518,066	1,518,061	5
Special Assessment Fund	432,294	432,294	429,047	3,247
Enterprise Debt Fund	4,186,715	4,186,715	3,626,221	560,494
Total Principal Retirement	<u>6,137,075</u>	<u>6,137,075</u>	<u>5,573,329</u>	<u>563,746</u>
Interest and Fiscal Charges				
General Obligation Fund	932,275	940,370	940,181	189
Special Assessment Fund	274,206	274,706	274,669	37
Enterprise Debt Fund	3,371,750	3,371,750	2,745,020	626,730
Total Interest and Fiscal Charges	<u>4,578,231</u>	<u>4,586,826</u>	<u>3,959,870</u>	<u>626,956</u>
Total Expenditures	<u>11,600,560</u>	<u>11,613,685</u>	<u>9,972,721</u>	<u>1,640,964</u>
Excess of Revenues Under Expenditures	<u>(4,275,243)</u>	<u>(4,291,368)</u>	<u>(562,368)</u>	<u>3,729,000</u>
Other Financing Sources (Uses)				
Operating Transfers In	3,005,530	3,005,530	3,005,530	0
Operating Transfers Out	(850,000)	(850,000)	(805,298)	44,702
Transfer Out to Component Unit	(410,454)	(410,454)	(410,454)	0
Total Other Financing Sources (Uses)	<u>1,745,076</u>	<u>1,745,076</u>	<u>1,789,778</u>	<u>44,702</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(2,530,167)</u>	<u>(2,546,292)</u>	<u>1,227,410</u>	<u>3,773,702</u>
Fund Balance Beginning of Year	<u>12,057,538</u>	<u>12,057,538</u>	<u>12,057,538</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>8,560</u>	<u>8,560</u>	<u>8,560</u>	<u>0</u>
Fund Balance End of Year	<u><u>\$9,535,931</u></u>	<u><u>\$9,519,806</u></u>	<u><u>\$13,293,508</u></u>	<u><u>\$3,773,702</u></u>

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Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2001

	Achievement Center Construction	BWS Renovation	Community Center Parking	County Capital Improvements
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$1,017,143	\$0	\$24,413	\$1,314,667
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	11,092
Accounts Receivable	0	0	750	0
Accrued Interest Receivable	0	0	0	107
Due from Other Funds	0	20,973	0	0
<i>Total Assets</i>	<u>\$1,017,143</u>	<u>\$20,973</u>	<u>\$25,163</u>	<u>\$1,325,866</u>
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$58,124
Contracts Payable	0	0	0	15,800
Retainage Payable	0	0	0	11,092
Notes Payable	0	0	0	1,100,000
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,185,016</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	1,232	0	0	99,070
Unreserved, Undesignated	1,015,911	20,973	25,163	41,780
<i>Total Fund Equity</i>	<u>1,017,143</u>	<u>20,973</u>	<u>25,163</u>	<u>140,850</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,017,143</u>	<u>\$20,973</u>	<u>\$25,163</u>	<u>\$1,325,866</u>

JFS Building Construction	Fuel Project	Totals
\$9,948	\$550,007	\$2,916,178
0	0	11,092
0	0	750
0	0	107
0	0	20,973
<u>\$9,948</u>	<u>\$550,007</u>	<u>\$2,949,100</u>
\$9,948	\$0	\$68,072
0	0	15,800
0	0	11,092
0	0	1,100,000
<u>9,948</u>	<u>0</u>	<u>1,194,964</u>
0	18,083	118,385
0	531,924	1,635,751
0	550,007	1,754,136
<u>\$9,948</u>	<u>\$550,007</u>	<u>\$2,949,100</u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2001*

	Achievement Center Construction	BWS Renovation	Community Center Parking	County Capital Improvements
Revenues				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	0	1,179
Other	0		13,275	4,463
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,275</u>	<u>5,642</u>
Expenditures				
Capital Outlay	28,105		1,909	1,015,631
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,105)	0	11,366	(1,009,989)
Other Financing Sources				
Operating Transfers In	100,000	0	0	825,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	71,895	0	11,366	(184,989)
<i>Fund Balances (Deficit) Beginning of Year</i>	945,248	20,973	13,797	329,011
<i>Residual Equity Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,172)</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,017,143</u></u>	<u><u>\$20,973</u></u>	<u><u>\$25,163</u></u>	<u><u>\$140,850</u></u>

<u>JFS Building Construction</u>	<u>Fuel Project</u>	<u>Juvenile Detention Construction</u>	<u>Foote Road/ State Route 18 Improvement</u>	<u>State Issue II</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$1,183,681	\$1,183,681
1,604	0	0	0	0	2,783
<u>0</u>	<u>0</u>	<u>0</u>	<u>117,030</u>	<u>0</u>	<u>134,768</u>
<u>1,604</u>	<u>0</u>	<u>0</u>	<u>117,030</u>	<u>1,183,681</u>	<u>1,321,232</u>
<u>96,780</u>	<u>24,993</u>	<u>0</u>	<u>0</u>	<u>1,183,681</u>	<u>2,351,099</u>
(95,176)	(24,993)	0	117,030	0	(1,029,867)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>925,000</u>
(95,176)	(24,993)	0	117,030	0	(104,867)
95,176	575,000	10,445	(113,888)	0	1,875,762
<u>0</u>	<u>0</u>	<u>(10,445)</u>	<u>(3,142)</u>	<u>0</u>	<u>(16,759)</u>
<u>\$0</u>	<u>\$550,007</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,754,136</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Achievement Center Construction				
Contractual Services	29,350	29,350	29,337	13
Other	100,000	100,000	0	100,000
Total Expenditures	129,350	129,350	29,337	100,013
<i>Excess of Revenues Under Expenditures</i>	(129,350)	(129,350)	(29,337)	100,013
Other Financing Sources				
Operating Transfers In	100,000	100,000	100,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(29,350)	(29,350)	70,663	100,013
<i>Fund Balance Beginning of Year</i>	945,248	945,248	945,248	0
<i>Fund Balance End of Year</i>	<u>\$915,898</u>	<u>\$915,898</u>	<u>\$1,015,911</u>	<u>\$100,013</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Other	\$10,000	\$10,000	\$12,525	\$2,525
Expenditures				
Capital Outlay				
Community Center Parking				
Contractual Services	13,700	13,700	1,909	11,791
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,700)	(3,700)	10,616	14,316
<i>Fund Balance Beginning of Year</i>	13,797	13,797	13,797	0
<i>Fund Balance End of Year</i>	<u>\$10,097</u>	<u>\$10,097</u>	<u>\$24,413</u>	<u>\$14,316</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, 2001

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$25,000	\$25,743	\$7,494	(\$18,249)
Other	25,000	26,619	7,749	(18,870)
<i>Total Revenues</i>	<u>50,000</u>	<u>52,362</u>	<u>15,243</u>	<u>(37,119)</u>
Expenditures				
Capital Outlay				
County Building Improvements	411,432	411,432	387,267	24,165
County Capital Improvements	339,233	617,323	609,681	7,642
County Development Plan	6,000	6,000	2,515	3,485
Veteran's Building	325,000	325,000	309,620	15,380
Engineering Center Renovation	55,836	55,836	52,627	3,209
<i>Total Expenditures</i>	<u>1,137,501</u>	<u>1,415,591</u>	<u>1,361,710</u>	<u>53,881</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,087,501)</u>	<u>(1,363,229)</u>	<u>(1,346,467)</u>	<u>16,762</u>
Other Financing Sources				
Proceeds of Notes	1,100,000	1,100,000	1,100,000	0
Operating Transfers In	562,500	825,000	825,000	0
<i>Total Other Financing Sources</i>	<u>1,662,500</u>	<u>1,925,000</u>	<u>1,925,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	574,999	561,771	578,533	16,762
<i>Fund Balance Beginning of Year</i>	203,044	203,044	203,044	0
Residual Equity Transfers	(2,860)	(2,860)	(3,172)	(312)
Prior Year Encumbrances Appropriated	363,125	363,125	363,125	0
<i>Fund Balance End of Year</i>	<u>\$1,138,308</u>	<u>\$1,125,080</u>	<u>\$1,141,530</u>	<u>\$16,450</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
JFS Building Construction Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Interest	\$10,000	\$10,000	\$2,684	(\$7,316)
Expenditures				
Capital Outlay				
JFS Building Construction				
Contractual Services	88,932	97,932	95,363	2,569
Other	1,704	2,704	1,417	1,287
Total Expenditures	90,636	100,636	96,780	3,856
<i>Excess of Revenues Under Expenditures</i>	(80,636)	(90,636)	(94,096)	(3,460)
<i>Fund Balance Beginning of Year</i>	43,460	43,460	43,460	0
Prior Year Encumbrances Appropriated	50,636	50,636	50,636	0
<i>Fund Balance End of Year</i>	\$13,460	\$3,460	\$0	(\$3,460)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Fuel Project Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Engineer Fuel Project				
Contractual Services	555,000	555,000	28,076	526,924
Other	20,000	20,000	15,000	5,000
Total Expenditures	575,000	575,000	43,076	531,924
<i>Excess of Revenues Under Expenditures</i>	(575,000)	(575,000)	(43,076)	531,924
<i>Fund Balance Beginning of Year</i>	575,000	575,000	575,000	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$531,924	\$531,924

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Construction Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	10,445	10,445	10,445	0
Residual Equity Transfers	(10,445)	(10,445)	(10,445)	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
Foote Road/State Route 18 Improvement Fund
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$120,000	\$120,000	\$117,030	(\$2,970)
Expenditures				
Capital Outlay				
Foote Road				
Contractual Services	<u>487</u>	<u>487</u>	<u>0</u>	<u>487</u>
<i>Excess of Revenues Over Expenditures</i>	119,513	119,513	117,030	(2,483)
<i>Fund Balance (Deficit) Beginning of Year</i>	(113,888)	(113,888)	(113,888)	0
<i>Residual Equity Transfers</i>	<u>(3,142)</u>	<u>(3,142)</u>	<u>(3,142)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,483</u></u>	<u><u>\$2,483</u></u>	<u><u>\$0</u></u>	<u><u>(\$2,483)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue II Fund
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$481,023	\$880,923	\$1,183,681	\$302,758
Expenditures				
Capital Outlay				
State Issue II				
Capital Outlay	<u>0</u>	<u>0</u>	<u>1,183,681</u>	<u>(1,183,681)</u>
<i>Excess of Revenues Over Expenditures</i>	481,023	880,923	0	(880,923)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$481,023</u></u>	<u><u>\$880,923</u></u>	<u><u>\$0</u></u>	<u><u>(\$880,923)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$481,023	\$880,923	\$1,183,681	\$302,758
Interest	35,000	35,743	10,178	(25,565)
Other	155,000	156,619	137,304	(19,315)
<i>Total Revenues</i>	<u>671,023</u>	<u>1,073,285</u>	<u>1,331,163</u>	<u>257,878</u>
Expenditures				
Capital Outlay				
Achievement Center Construction Fund	129,350	129,350	29,337	100,013
Community Center Parking Fund	13,700	13,700	1,909	11,791
County Capital Improvements Fund	1,137,491	1,415,591	1,361,710	53,881
JFS Building Construction Fund	90,636	100,636	96,780	3,856
Fuel Project Fund	575,000	575,000	43,076	531,924
Foote Road/State Route 18 Improvement Fund	487	487	0	487
State Issue II Fund	0	0	1,183,681	(1,183,681)
<i>Total Expenditures</i>	<u>1,946,664</u>	<u>2,234,764</u>	<u>2,716,493</u>	<u>(481,729)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,275,641)</u>	<u>(1,161,479)</u>	<u>(1,385,330)</u>	<u>(223,851)</u>
Other Financing Sources				
Proceeds of Notes	1,100,000	1,100,000	1,100,000	0
Operating Transfers In	662,500	925,000	925,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,762,500</u>	<u>2,025,000</u>	<u>2,025,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	486,859	863,521	639,670	(223,851)
<i>Fund Balance Beginning of Year</i>	1,677,106	1,677,106	1,677,106	0
Residual Equity Transfers	(16,447)	(16,447)	(16,759)	(312)
Prior Year Encumbrances Appropriated	413,761	413,761	413,761	0
<i>Fund Balance End of Year</i>	<u><u>\$2,561,279</u></u>	<u><u>\$2,937,941</u></u>	<u><u>\$2,713,778</u></u>	<u><u>(\$224,163)</u></u>

Proprietary Funds

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

Enterprise Funds

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

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

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

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

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

Internal Service Fund

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

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

Medina County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2001

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
ASSETS				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,295,594	\$4,819,285	\$1,693,366	\$17,808,245
Cash and Cash Equivalents in Segregated Accounts	0	1,097,814	0	1,097,814
Cash and Cash Equivalents with Fiscal Agents	0	404	0	404
Accounts Receivable	1,599,451	566,476	1,072,116	3,238,043
Due from Other Funds	19,956	0	0	19,956
Intergovernmental Receivable	854,117	0	41,980	896,097
Materials and Supplies Inventory	168,439	121,144	0	289,583
<i>Total Current Assets</i>	13,937,557	6,605,123	2,807,462	23,350,142
Fixed Assets (Net of Accumulated Depreciation)	143,631,900	66,758,954	7,945,303	218,336,157
<i>Total Assets</i>	<u>\$157,569,457</u>	<u>\$73,364,077</u>	<u>\$10,752,765</u>	<u>\$241,686,299</u>
LIABILITIES				
Current Liabilities				
Accounts Payable	\$423,369	\$117,632	\$424,112	\$965,113
Contracts Payable	160,487	452,597	363,593	976,677
Accrued Wages	78,637	25,071	3,135	106,843
Retainage Payable	0	1,097,814	0	1,097,814
Compensated Absences Payable	2,764	929	89	3,782
Intergovernmental Payable	213,701	100,052	8,812	322,565
Matured Interest Payable	0	404	0	404
Current Portion of OWDA Loans Payable	2,366,810	613,073	824,207	3,804,090
Current Portion of Revenue Bonds Payable	0	59,712	0	59,712
<i>Total Current Liabilities</i>	3,245,768	2,467,284	1,623,948	7,337,000
Long-Term Liabilities				
Compensated Absences Payable	359,786	56,923	10,417	427,126
OWDA Loans Payable (Net of Current Portion)	43,714,014	27,016,881	5,481,518	76,212,413
Revenue Bonds Payable (Net of Current Portion)	0	597,613	0	597,613
<i>Total Long-Term Liabilities</i>	44,073,800	27,671,417	5,491,935	77,237,152
<i>Total Liabilities</i>	47,319,568	30,138,701	7,115,883	84,574,152
FUND EQUITY				
Contributed Capital	109,948,151	45,750,475	287,632	155,986,258
Retained Earnings:				
Unreserved (Deficit)	301,738	(2,525,099)	3,349,250	1,125,889
<i>Total Fund Equity</i>	110,249,889	43,225,376	3,636,882	157,112,147
<i>Total Liabilities and Fund Equity</i>	<u>\$157,569,457</u>	<u>\$73,364,077</u>	<u>\$10,752,765</u>	<u>\$241,686,299</u>

Medina County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31,2001

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
Operating Revenues				
Charges for Services	\$9,216,767	\$6,116,505	\$6,061,022	\$21,394,294
Other	97,266	54,986	140,143	292,395
<i>Total Operating Revenues</i>	<u>9,314,033</u>	<u>6,171,491</u>	<u>6,201,165</u>	<u>21,686,689</u>
Operating Expenses				
Personal Services	4,850,962	972,706	210,411	6,034,079
Contractual Services	1,244,391	2,448,807	5,300,307	8,993,505
Materials and Supplies	201,890	489,361	27,215	718,466
Depreciation	1,962,575	653,067	310,298	2,925,940
Other	193,969	199,237	60,443	453,649
<i>Total Operating Expenses</i>	<u>8,453,787</u>	<u>4,763,178</u>	<u>5,908,674</u>	<u>19,125,639</u>
<i>Operating Income</i>	<u>860,246</u>	<u>1,408,313</u>	<u>292,491</u>	<u>2,561,050</u>
Non-Operating Revenues (Expenses)				
Interest	574,088	291,239	97,919	963,246
Operating Grants	0	0	126,866	126,866
Tap In Fees	2,980,348	1,783,601	0	4,763,949
Developer Contributions	1,582,993	2,136,864	0	3,719,857
Special Assessment Contributions	9,519	5,835	0	15,354
Interest and Fiscal Charges	(972,052)	(1,145,520)	(510,368)	(2,627,940)
Loss on Disposal of Fixed Assets	(86,177)	(11,836)	0	(98,013)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>4,088,719</u>	<u>3,060,183</u>	<u>(285,583)</u>	<u>6,863,319</u>
<i>Income (Loss) Before Operating Transfers</i>	4,948,965	4,468,496	6,908	9,424,369
Operating Transfers In	615,333	1,360,000	1,083,308	3,058,641
Operating Transfers Out	(452,685)	(1,444,396)	(1,181,412)	(3,078,493)
<i>Net Income (Loss)</i>	5,111,613	4,384,100	(91,196)	9,404,517
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(4,809,875)</u>	<u>(6,909,199)</u>	<u>3,440,446</u>	<u>(8,278,628)</u>
<i>Retained Earnings (Deficit) End of Year</i>	301,738	(2,525,099)	3,349,250	1,125,889
<i>Contributed Capital at Beginning and End of Year</i>	<u>109,948,151</u>	<u>45,750,475</u>	<u>287,632</u>	<u>155,986,258</u>
<i>Total Fund Equity End of Year</i>	<u>\$110,249,889</u>	<u>\$43,225,376</u>	<u>\$3,636,882</u>	<u>\$157,112,147</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, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for Services	\$8,884,707	\$8,972,654	\$8,779,087	(\$193,567)
Tap In Fees	121,140	122,340	119,700	(2,640)
Interest	131,180	132,479	129,621	(2,858)
OWDA Loan Proceeds	0	0	14,691,733	14,691,733
Other	141,940	143,334	140,265	(3,069)
<i>Total Revenues</i>	<u>9,278,967</u>	<u>9,370,807</u>	<u>23,860,406</u>	<u>14,489,599</u>
Expenses				
Personal Services	5,043,000	5,043,000	4,878,772	164,228
Contractual Services	2,078,796	2,078,796	1,271,589	807,207
Materials and Supplies	421,375	421,375	336,853	84,522
Capital Outlay	3,386,252	3,386,252	17,592,608	(14,206,356)
Other	829,811	916,811	224,749	692,062
<i>Total Expenses</i>	<u>11,759,234</u>	<u>11,846,234</u>	<u>24,304,571</u>	<u>(12,458,337)</u>
<i>Excess of Revenues Under Expenses</i>	(2,480,267)	(2,475,427)	(444,165)	2,031,262
Operating Transfers In	407,931	407,931	407,931	0
Operating Transfers Out	(213,215)	(213,215)	(152,685)	60,530
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(2,285,551)	(2,280,711)	(188,919)	2,091,792
<i>Fund Equity Beginning of Year</i>	3,122,370	3,122,370	3,122,370	0
Prior Year Encumbrances Appropriated	490,551	490,551	490,551	0
<i>Fund Equity End of Year</i>	<u>\$1,327,370</u>	<u>\$1,332,210</u>	<u>\$3,424,002</u>	<u>\$2,091,792</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, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for Services	\$6,813,203	\$6,887,562	\$5,790,722	(\$1,096,840)
Tap In Fees	35,650	36,040	30,300	(5,740)
Interest	22,147	22,388	18,823	(3,565)
OWDA Loan Proceeds	0	0	8,724,839	8,724,839
<i>Total Revenues</i>	<u>6,871,000</u>	<u>6,945,990</u>	<u>14,564,684</u>	<u>7,618,694</u>
Expenses				
Personal Services	1,038,000	1,038,000	958,965	79,035
Contractual Services	3,288,526	3,288,526	2,012,901	1,275,625
Materials and Supplies	620,752	620,752	549,528	71,224
Capital Outlay	2,009,843	2,009,843	10,669,564	(8,659,721)
Other	220,976	285,976	200,366	85,610
<i>Total Expenses</i>	<u>7,178,097</u>	<u>7,243,097</u>	<u>14,391,324</u>	<u>(7,148,227)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(307,097)	(297,107)	173,360	470,467
Operating Transfers In	480,000	480,000	480,000	0
Operating Transfers Out	(939,992)	(939,992)	(939,098)	894
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(767,089)	(757,099)	(285,738)	471,361
<i>Fund Equity Beginning of Year</i>	735,846	735,846	735,846	0
Prior Year Encumbrances Appropriated	228,589	228,589	228,589	0
<i>Fund Equity End of Year</i>	<u>\$197,346</u>	<u>\$207,336</u>	<u>\$678,697</u>	<u>\$471,361</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, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for Services	\$6,571,695	\$6,604,681	\$5,668,675	(\$936,006)
Interest	113,518	114,088	97,919	(16,169)
Operating Grants	98,408	98,902	84,886	(14,016)
Other	162,468	163,283	140,143	(23,140)
<i>Total Revenues</i>	6,946,089	6,980,954	5,991,623	(989,331)
Expenses				
Personal Services	214,279	214,279	208,911	5,368
Contractual Services	5,687,091	5,687,090	5,543,337	143,753
Materials and Supplies	38,294	38,294	25,626	12,668
Capital Outlay	485,923	485,923	306,595	179,328
Other	154,331	188,433	75,356	113,077
<i>Total Expenses</i>	6,579,918	6,614,019	6,159,825	454,194
<i>Excess of Revenues Over (Under) Expenses</i>	366,171	366,935	(168,202)	(535,137)
Operating Transfers In	259,102	259,102	259,102	0
Operating Transfers Out	(1,182,102)	(1,182,102)	(1,181,412)	690
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(556,829)	(556,065)	(1,090,512)	(534,447)
<i>Fund Equity Beginning of Year</i>	1,607,020	1,607,020	1,607,020	0
Prior Year Encumbrances Appropriated	282,208	282,208	282,208	0
<i>Fund Equity End of Year</i>	\$1,332,399	\$1,333,163	\$798,716	(\$534,447)

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 2001

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for Services	\$22,269,605	\$22,464,897	\$20,238,484	(\$2,226,413)
Tap In Fees	156,790	158,380	150,000	(8,380)
Interest	266,845	268,955	246,363	(22,592)
Operating Grants	98,408	98,902	84,886	(14,016)
Other	304,408	306,617	280,408	(26,209)
OWDA Loan Proceeds	0	0	23,416,572	23,416,572
<i>Total Revenues</i>	<u>23,096,056</u>	<u>23,297,751</u>	<u>44,416,713</u>	<u>21,118,962</u>
Expenses				
Personal Services				
Medina County Sewer District Fund	5,043,000	5,043,000	4,878,772	164,228
Medina County Water District Fund	1,038,000	1,038,000	958,965	79,035
Solid Waste Management Fund	214,279	214,279	208,911	5,368
<i>Total Personal Services</i>	<u>6,295,279</u>	<u>6,295,279</u>	<u>6,046,648</u>	<u>248,631</u>
Contractual Services				
Medina County Sewer District Fund	2,078,796	2,078,796	1,271,589	807,207
Medina County Water District Fund	3,288,526	3,288,526	2,012,901	1,275,625
Solid Waste Management Fund	5,687,091	5,687,090	5,543,337	143,753
<i>Total Materials and Supplies</i>	<u>11,054,413</u>	<u>11,054,412</u>	<u>8,827,827</u>	<u>2,226,585</u>
Materials and Supplies				
Medina County Sewer District Fund	421,375	421,375	336,853	84,522
Medina County Water District Fund	620,752	620,752	549,528	71,224
Solid Waste Management Fund	38,294	38,294	25,626	12,668
<i>Total Contractual Services</i>	<u>1,080,421</u>	<u>1,080,421</u>	<u>912,007</u>	<u>168,414</u>
Capital Outlay				
Medina County Sewer District Fund	3,386,252	3,386,252	17,592,608	(14,206,356)
Medina County Water District Fund	2,009,843	2,009,843	10,669,564	(8,659,721)
Solid Waste Management Fund	485,923	485,923	306,595	179,328
<i>Total Capital Outlay</i>	<u>\$5,882,018</u>	<u>\$5,882,018</u>	<u>\$28,568,767</u>	<u>(\$22,686,749)</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
All Enterprise Funds (continued)
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Other				
Medina County Sewer District Fund	\$829,811	\$916,811	\$224,749	\$692,062
Medina County Water District Fund	220,976	285,976	200,366	85,610
Solid Waste Management Fund	154,331	188,433	75,356	113,077
<i>Total Other</i>	<u>1,205,118</u>	<u>1,391,220</u>	<u>500,471</u>	<u>890,749</u>
<i>Total Expenses</i>	<u>25,517,249</u>	<u>25,703,350</u>	<u>44,855,720</u>	<u>(19,152,370)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(2,421,193)	(2,405,599)	(439,007)	1,966,592
Operating Transfers In	1,147,033	1,147,033	1,147,033	0
Operating Transfers Out	(2,335,309)	(2,335,309)	(2,273,195)	62,114
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(3,609,469)	(3,593,875)	(1,565,169)	2,028,706
<i>Fund Equity Beginning of Year</i>	5,465,236	5,465,236	5,465,236	0
Prior Year Encumbrances Appropriated	1,001,348	1,001,348	1,001,348	0
<i>Fund Equity End of Year</i>	<u>\$2,857,115</u>	<u>\$2,872,709</u>	<u>\$4,901,415</u>	<u>\$2,028,706</u>

Medina County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2001

	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	\$9,309,723	\$6,059,660	\$5,692,413	\$21,061,796
Other Cash Receipts	97,266	54,986	140,143	292,395
Cash Payments for Goods and Services	(1,150,494)	(1,489,316)	(5,132,734)	(7,772,544)
Cash Paid to Employees	(4,878,772)	(958,965)	(208,911)	(6,046,648)
Other Operating Cash Payments	(193,969)	(199,237)	(60,443)	(453,649)
<i>Net Cash Provided by Operating Activities</i>	<u>3,183,754</u>	<u>3,467,128</u>	<u>430,468</u>	<u>7,081,350</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers In	615,333	1,360,000	1,083,308	3,058,641
Operating Transfers Out	(452,685)	(1,444,396)	(1,181,412)	(3,078,493)
Repayment of Interfund Loan	0	0	(524)	(524)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>162,648</u>	<u>(84,396)</u>	<u>(98,628)</u>	<u>(20,376)</u>
Cash Flows from Capital and Related Financing Activities:				
Payments for Capital Acquisition	(17,524,722)	(10,637,823)	(277,588)	(28,440,133)
Receipts from Capital Grants	0	0	84,886	84,886
Principal Payments-Revenue Bonds	(23,722)	(59,712)	0	(83,434)
Interest Payments-Revenue Bonds	(7,591)	(45,585)	0	(53,176)
Principal Payments-OWDA Loans	(2,156,079)	(962,868)	(313,838)	(3,432,785)
Interest Payments-OWDA Loans	(964,461)	(1,099,935)	(510,368)	(2,574,764)
Proceeds from OWDA	14,691,733	8,724,839	0	23,416,572
Receipts from Tap-in Fees	2,980,348	1,783,601	0	4,763,949
Receipts from Special Assessments	9,519	5,835	0	15,354
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,994,975)</u>	<u>(2,291,648)</u>	<u>(1,016,908)</u>	<u>(6,303,531)</u>
Cash Flows from Investing Activities:				
Interest on Investments	574,088	291,239	97,919	963,246
Net Increase (Decrease) in Cash and Cash Equivalents	925,515	1,382,323	(587,149)	1,720,689
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>10,370,079</u>	<u>4,535,180</u>	<u>2,280,515</u>	<u>17,185,774</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$11,295,594</u></u>	<u><u>\$5,917,503</u></u>	<u><u>\$1,693,366</u></u>	<u><u>\$18,906,463</u></u>

(continued)

Medina County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 2001

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income	\$860,246	\$1,408,313	\$292,491	\$2,561,050
Adjustments:				
Depreciation Expense	1,962,575	653,067	310,298	2,925,940
(Increase) Decrease in Assets:				
Accounts Receivable	(129,207)	(56,759)	(369,760)	(555,726)
Due from Other Funds	(14,191)	0	0	(14,191)
Intergovernmental Receivable	249,832	0	0	249,832
Materials and Supplies Inventory	(12,170)	10,952	0	(1,218)
Increase (Decrease) in Liabilities:				
Accounts Payable	138,783	(51,309)	6,500	93,974
Contracts Payable	103,468	452,597	186,005	742,070
Accrued Wages	3,615	11,898	550	16,063
Compensated Absences Payable	(67,337)	(1,264)	(537)	(69,138)
Retainage Payable	0	975,720	0	975,720
Intergovernmental Payable	88,140	63,913	4,921	156,974
<i>Net Cash Provided by Operating Activities</i>	<u>\$3,183,754</u>	<u>\$3,467,128</u>	<u>\$430,468</u>	<u>\$7,081,350</u>

Noncash Activities:

The Medina County Sewer District and Medina County Water District received donated fixed assets from developers in the amount of \$1,582,993 and \$2,136,864 respectively.

Fiduciary Funds

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

Expendable Trust Funds

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

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

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

Agency Funds

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

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

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

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

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

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

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

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

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

(continued)

Fiduciary Funds (continued)

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

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

Other Agency Funds

Deferred Assessments

Emergency Management

Emergency Planning

Family First Council

Law Enforcement

Municipal Fines

Convention and Visitors Bureau

Soil Conservation

Other

Medina County, Ohio
Combining Balance Sheet
All Fiduciary Funds
December 31, 2001

	Donations for Office of Older Adults	Miscellaneous Trust	All Agency Funds	Totals
Assets				
Equity in Pooled				
Cash and Cash Equivalents	\$39,140	\$133,919	\$14,184,192	\$14,357,251
Cash and Cash Equivalents in Segregated Accounts	0	0	2,355,673	2,355,673
Cash and Cash Equivalents with Fiscal Agents	0	0	56,746	56,746
Receivables:				
Taxes	0	0	149,688,596	149,688,596
Special Assessments	0	0	14,987,468	14,987,468
Intergovernmental Receivable	0	0	5,340,459	5,340,459
<i>Total Assets</i>	<u>\$39,140</u>	<u>\$133,919</u>	<u>\$186,613,134</u>	<u>\$186,786,193</u>
Liabilities				
Accounts Payable	\$734	\$14,582	\$0	\$15,316
Intergovernmental Payable	0	440	7,153,182	7,153,622
Undistributed Assets	0	0	153,577,369	153,577,369
Undistributed Assets (Due to County Funds)	0	0	24,205,218	24,205,218
Deposits Held and Due to Others	0	0	909,542	909,542
Payroll Withholdings	0	0	767,823	767,823
<i>Total Liabilities</i>	<u>734</u>	<u>15,022</u>	<u>186,613,134</u>	<u>186,628,890</u>
Fund Equity				
Fund Balance:				
Unreserved, Undesignated	38,406	118,897	0	157,303
<i>Total Liabilities and Fund Equity</i>	<u>\$39,140</u>	<u>\$133,919</u>	<u>\$186,613,134</u>	<u>\$186,786,193</u>

Medina County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2001*

	Donations for Office of Older Adults	Miscellaneous Trust	Totals
Revenues			
Donations	\$50,578	\$54,467	\$105,045
Other	8,145	0	8,145
<i>Total Revenues</i>	58,723	54,467	113,190
Expenditures			
Current:			
Human Services	45,855	100,802	146,657
<i>Excess of Revenues Over (Under) Expenditures</i>	12,868	(46,335)	(33,467)
<i>Fund Balances Beginning of Year</i>	25,538	165,232	190,770
<i>Fund Balances End of Year</i>	\$38,406	\$118,897	\$157,303

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Donations for Office of Older Adults Fund
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Donations	\$52,000	\$52,000	\$50,578	(\$1,422)
Other	10,000	10,000	8,145	(1,855)
<i>Total Revenues</i>	<u>62,000</u>	<u>62,000</u>	<u>58,723</u>	<u>(3,277)</u>
Expenditures				
Current:				
Human Services				
Donations for Office for Older Adults				
Personal Services	2,564	2,564	2,063	501
Materials and Supplies	7,200	10,527	10,527	0
Contractual Services	25,228	38,951	35,478	3,473
<i>Total Expenditures</i>	<u>34,992</u>	<u>52,042</u>	<u>48,068</u>	<u>3,974</u>
<i>Excess of Revenues Over Expenditures</i>	27,008	9,958	10,655	697
<i>Fund Balance Beginning of Year</i>	25,242	25,242	25,242	0
<i>Prior Year Encumbrances Appropriated</i>	928	928	928	0
<i>Fund Balance End of Year</i>	<u>\$53,178</u>	<u>\$36,128</u>	<u>\$36,825</u>	<u>\$697</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Trust Fund
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Donations	<u>\$46,679</u>	<u>\$46,679</u>	<u>\$54,467</u>	<u>\$7,788</u>
Expenditures				
Current:				
Human Services				
Donations for Office for Older Adults				
Capital Outlay	11,074	11,074	9,760	1,314
Other	<u>90,914</u>	<u>107,914</u>	<u>89,504</u>	<u>18,410</u>
<i>Total Expenditures</i>	<u>101,988</u>	<u>118,988</u>	<u>99,264</u>	<u>19,724</u>
<i>Excess of Revenues Under Expenditures</i>	(55,309)	(72,309)	(44,797)	27,512
<i>Fund Balance Beginning of Year</i>	153,648	153,648	153,648	0
<i>Prior Year Encumbrances Appropriated</i>	<u>14,488</u>	<u>14,488</u>	<u>14,488</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$112,827</u></u>	<u><u>\$95,827</u></u>	<u><u>\$123,339</u></u>	<u><u>\$27,512</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Expendable Trust Funds
For the Year Ended December 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Donations	\$98,679	\$98,679	\$105,045	\$6,366
Other	10,000	10,000	8,145	(1,855)
<i>Total Revenues</i>	108,679	108,679	113,190	4,511
Expenditures				
Current:				
Human Services				
Donations for Office for Older Adults Fund	34,992	52,042	48,068	3,974
Miscellaneous Trust Fund	101,988	118,988	99,264	19,724
<i>Total Expenditures</i>	136,980	171,030	147,332	23,698
<i>Excess of Revenues Under Expenditures</i>	(28,301)	(62,351)	(34,142)	28,209
<i>Fund Balance Beginning of Year</i>	178,890	178,890	178,890	0
<i>Prior Year Encumbrances Appropriated</i>	15,416	15,416	15,416	0
<i>Fund Balance End of Year</i>	\$166,005	\$131,955	\$160,164	\$28,209

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
LOCAL GOVERNMENT - SHARED REVENUE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,887,719	\$13,887,719	\$0
Intergovernmental Receivable	1,123,072	5,261,847	1,123,072	5,261,847
<i>Total Assets</i>	<u>\$1,123,072</u>	<u>\$19,149,566</u>	<u>\$15,010,791</u>	<u>\$5,261,847</u>
Liabilities				
Intergovernmental Payable	\$1,123,072	\$19,149,566	\$15,010,791	\$5,261,847
PROPERTY TAXES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,233,848	\$166,849,169	\$165,027,998	\$6,055,019
Receivables:				
Taxes	135,630,404	149,644,930	135,630,404	149,644,930
Special Assessments	14,837,759	14,987,468	14,837,759	14,987,468
<i>Total Assets</i>	<u>\$154,702,011</u>	<u>\$331,481,567</u>	<u>\$315,496,161</u>	<u>\$170,687,417</u>
Liabilities				
Undistributed Assets	\$136,255,373	\$307,276,349	\$297,049,523	\$146,482,199
Undistributed Assets (Due to County Funds)	18,446,638	24,205,218	18,446,638	24,205,218
<i>Total Liabilities</i>	<u>\$154,702,011</u>	<u>\$331,481,567</u>	<u>\$315,496,161</u>	<u>\$170,687,417</u>
COUNTY LEVIED TAXES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,143,790	\$3,167,786	\$3,690,324	\$621,252
Taxes Receivable	47,952	43,666	47,952	43,666
<i>Total Assets</i>	<u>\$1,191,742</u>	<u>\$3,211,452</u>	<u>\$3,738,276</u>	<u>\$664,918</u>
Liabilities				
Undistributed Assets	\$1,191,742	\$3,211,452	\$3,738,276	\$664,918
BUREAU OF SUPPORT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,210	\$0	\$0	\$21,210
Liabilities				
Deposits Held and Due to Others	\$21,210	\$0	\$0	\$21,210
CHILD SUPPORT ENFORCEMENT AGENCY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$498,841	0	\$498,841	0
Cash and Cash Equivalents in Segregated Accounts	0	1,440,793	1,432,978	7,815
<i>Total Assets</i>	<u>\$498,841</u>	<u>\$1,440,793</u>	<u>\$1,931,819</u>	<u>\$7,815</u>
Liabilities				
Deposits Held and Due to Others	\$498,841	\$1,440,793	\$1,931,819	\$7,815

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
COURTHOUSE AGENCY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$379,692	\$0	\$379,692	\$0
Cash and Cash Equivalents in Segregated Accounts	950,905	2,347,858	950,905	2,347,858
Cash and Cash Equivalents with Fiscal Agent	0	56,746	0	56,746
<i>Total Assets</i>	<u>\$1,330,597</u>	<u>\$2,404,604</u>	<u>\$1,330,597</u>	<u>\$2,404,604</u>
Liabilities				
Undistributed Assets	\$950,905	\$1,525,418	\$950,905	\$1,525,418
Deposits Held and Due to Others	379,692	879,186	379,692	879,186
<i>Total Liabilities</i>	<u>\$1,330,597</u>	<u>\$2,404,604</u>	<u>\$1,330,597</u>	<u>\$2,404,604</u>
DEFERRED ASSESSMENTS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$123	\$51,801	\$51,924	\$0
Liabilities				
Undistributed Assets	\$123	\$51,801	\$51,924	\$0
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$90,198	\$155,122	\$149,783	\$95,537
Liabilities				
Undistributed Assets	\$90,198	\$155,122	\$149,783	\$95,537
EMERGENCY PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$75,434	\$87,703	\$107,164	\$55,973
Liabilities				
Undistributed Assets	\$75,434	\$87,703	\$107,164	\$55,973
FAMILY FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$148,348	\$448,517	\$544,004	\$52,861
Liabilities				
Undistributed Assets	\$148,348	\$448,517	\$544,004	\$52,861
HEALTH DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$800,224	\$5,439,547	\$5,825,015	\$414,756
Liabilities				
Undistributed Assets	\$800,224	\$5,439,547	\$5,825,015	\$414,756

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
INVESTMENT INTEREST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,464	\$4,390,722	\$4,388,100	\$32,086
Liabilities				
Undistributed Assets	\$29,464	\$4,390,722	\$4,388,100	\$32,086
LAW ENFORCEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$55,954	\$74,974	\$86,231	\$44,697
Liabilities				
Undistributed Assets	\$55,954	\$74,974	\$86,231	\$44,697
MUNICIPAL FINES				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$894,267	\$894,267	\$0
Intergovernmental Receivable	70,748	65,299	70,748	65,299
<i>Total Assets</i>	\$70,748	\$959,566	\$965,015	\$65,299
Liabilities				
Intergovernmental Payable	\$70,748	\$959,566	\$965,015	\$65,299
PARK DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,018,565	\$3,432,853	\$3,981,665	\$3,469,753
Intergovernmental Receivable	46,345	13,313	46,345	13,313
<i>Total Assets</i>	\$4,064,910	\$3,446,166	\$4,028,010	\$3,483,066
Liabilities				
Undistributed Assets	\$4,064,910	\$3,446,166	\$4,028,010	\$3,483,066
CONVENTION AND VISITOR'S BUREAU				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$226,967	\$226,967	\$0
Liabilities				
Undistributed Assets	\$0	\$226,967	\$226,967	\$0
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,266,935	\$45,234,242	\$44,907,318	\$2,593,859
Liabilities				
Intergovernmental Payable	\$1,343,100	\$40,990,974	\$40,508,038	\$1,826,036
Payroll Withholdings	923,835	4,243,268	4,399,280	767,823
<i>Total Liabilities</i>	\$2,266,935	\$45,234,242	\$44,907,318	\$2,593,859

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
SOIL CONSERVATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,999	\$248,070	\$255,198	\$871
Liabilities				
Undistributed Assets	\$7,999	\$248,070	\$255,198	\$871
OTHER AGENCY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$669,300	\$1,733,415	\$1,676,397	\$726,318
Liabilities				
Undistributed Assets	\$667,969	\$1,733,415	\$1,676,397	\$724,987
Deposits Held and Due to Others	1,331	0	0	1,331
<i>Total Liabilities</i>	<u>\$669,300</u>	<u>\$1,733,415</u>	<u>\$1,676,397</u>	<u>\$726,318</u>
ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,439,925	\$246,322,874	\$246,578,607	\$14,184,192
Cash and Cash Equivalents in Segregated Accounts	950,905	3,788,651	2,383,883	2,355,673
Cash and Cash Equivalents with Fiscal Agent	0	56,746	0	56,746
Receivables:				
Taxes	135,678,356	149,688,596	135,678,356	149,688,596
Special Assessments	14,837,759	14,987,468	14,837,759	14,987,468
Intergovernmental Receivable	1,240,165	5,340,459	1,240,165	5,340,459
<i>Total Assets</i>	<u>\$167,147,110</u>	<u>\$420,184,794</u>	<u>\$400,718,770</u>	<u>\$186,613,134</u>
Liabilities				
Intergovernmental Payable	\$2,536,920	\$61,100,106	\$56,483,844	\$7,153,182
Undistributed Assets	144,338,643	328,316,223	319,077,497	153,577,369
Undistributed Assets (Due to County Funds)	18,446,638	24,205,218	18,446,638	24,205,218
Deposits Held and Due to Others	901,074	2,319,979	2,311,511	909,542
Payroll Withholdings	923,835	4,243,268	4,399,280	767,823
<i>Total Liabilities</i>	<u>\$167,147,110</u>	<u>\$420,184,794</u>	<u>\$400,718,770</u>	<u>\$186,613,134</u>

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General Fixed Assets Account Group

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

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Medina County , Ohio
Schedule of General Fixed Assets
By Source
December 31, 2001

General Fixed Assets

Land	\$3,147,255
Buildings	46,292,737
Improvements Other Than Buildings	1,805,113
Equipment	14,119,626
Construction in Progress	<u>349,516</u>

<i>Total General Fixed Assets</i>	<u><u>\$65,714,247</u></u>
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Investment in General Fixed Assets From:

Capital Projects Funds	
General Obligation Bonds	\$37,248,019
Federal Grants	1,697,149
State Grants	1,856,273
Local Grants	188,883
General Fund Revenues	14,522,749
Special Revenue Fund Revenues	10,196,174
Private Gifts	<u>5,000</u>

<i>Total Investment in General Fixed Assets</i>	<u><u>\$65,714,247</u></u>
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Medina County, Ohio
Schedule of General Fixed Assets
By Function
December 31, 2001

Function	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Construction In Progress
General Government - Legislative and Executive	\$10,108,815	\$1,318,380	\$5,792,070	\$1,163,949	\$1,834,416	\$0
General Government - Judicial	2,105,149	380,000	697,495	64,450	963,204	0
Public Safety	19,068,536	605,880	15,281,695	281,709	2,549,736	349,516
Public Works	10,903,768	57,348	6,036,557	0	4,809,863	0
Health	15,470,781	352,451	12,098,990	200,470	2,818,870	0
Human Services	7,744,829	385,281	6,291,173	35,535	1,032,840	0
Other	312,369	47,915	94,757	59,000	110,697	0
<i>Total General Fixed Assets</i>	<u>\$65,714,247</u>	<u>\$3,147,255</u>	<u>\$46,292,737</u>	<u>\$1,805,113</u>	<u>\$14,119,626</u>	<u>\$349,516</u>

Medina County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2001

Function	General Fixed Assets 1/1/2001	Additions	Deletions	General Fixed Assets 12/31/2001
General Government - Legislative and Executive	\$9,915,534	\$241,714	\$48,433	\$10,108,815
General Government - Judicial	1,888,661	231,986	15,498	2,105,149
Public Safety	18,960,836	748,234	640,534	19,068,536
Public Works	10,683,708	497,078	277,018	10,903,768
Health	15,266,589	412,351	208,159	15,470,781
Human Services	7,531,544	236,691	23,406	7,744,829
Other	312,369	0	0	312,369
<i>Total General Fixed Assets</i>	<u>\$64,559,241</u>	<u>\$2,368,054</u>	<u>\$1,213,048</u>	<u>\$65,714,247</u>

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Statistical Section

Medina County, Ohio

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

Last Ten Years

REVENUES	1992	1993	1994	1995
Property and Other Taxes	\$4,223,428	\$4,419,883	\$4,284,672	\$4,567,462
Sales Tax	3,932,974	4,623,112	4,863,477	5,195,746
Charges for Services	2,799,054	3,269,926	4,411,503	5,120,407
Licenses and Permits	18,321	17,937	17,549	20,664
Fines and Forfeitures	268,556	360,458	379,283	321,289
Intergovernmental	2,046,805	2,391,116	2,669,351	2,715,966
Interest	1,090,418	989,720	1,135,306	1,892,380
Rentals	128,392	157,453	181,421	210,794
Donations	0	0	0	526
Other	303,315	142,721	97,546	83,715
TOTAL REVENUES	\$14,811,263	\$16,372,326	\$18,040,108	\$20,128,949
EXPENDITURES				
Current:				
General Government -				
Legislative and Executive	\$4,323,189	\$4,081,304	\$4,735,521	\$4,822,190
Judicial	2,212,216	2,530,428	2,696,058	2,866,342
Public Safety	4,442,698	4,709,081	5,425,323	6,030,885
Public Works	928,070	908,552	707,224	915,812
Health	4,741	6,200	5,486	6,418
Human Services	1,682,395	1,879,625	2,011,805	1,910,784
Conservation and Recreation	361,065	367,289	382,635	0
Economic Development and Assistance	27,500	28,050	38,600	38,600
Other	135,793	123,439	165,281	130,001
Intergovernmental (1)	0	0	0	397,727
Debt Service:				
Principal Retirement	0	7,899	7,240	8,090
Interest and Fiscal Charges	0	1,567	1,133	655
TOTAL EXPENDITURES	\$14,117,667	\$14,643,434	\$16,176,306	\$17,127,504

Source: Medina County Auditor's Office.

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

Table 1

1996	1997	1998	1999	2000	2001
\$5,644,433	\$5,697,264	\$6,306,580	\$7,628,528	\$6,981,741	\$6,972,368
5,588,402	6,075,696	6,511,196	7,191,887	7,564,324	7,701,566
5,471,204	6,838,854	8,811,396	7,719,116	7,681,029	9,002,764
48,540	23,116	19,827	22,983	5,985	19,813
319,282	420,218	368,562	348,572	438,528	533,201
3,008,411	3,485,632	3,800,056	4,104,893	4,724,589	3,943,143
1,939,874	2,181,025	2,620,651	2,644,204	5,063,815	3,592,290
208,064	203,694	222,267	225,606	210,843	243,218
0	0	35	1,722	78	0
151,022	186,016	556,804	367,427	421,046	396,367
\$22,379,232	\$25,111,515	\$29,217,374	\$30,254,938	\$33,091,978	\$32,404,730
\$5,574,944	\$6,126,810	\$6,691,700	\$7,276,876	\$8,284,439	\$8,059,555
3,079,846	3,372,894	3,891,588	4,230,384	4,326,749	5,390,537
7,558,559	9,209,574	9,553,497	11,377,689	11,445,291	13,361,148
850,117	808,336	846,748	395,669	337,646	415,594
7,104	5,961	3,672	376,974	395,470	448,170
1,984,309	2,054,013	2,452,319	1,799,049	1,686,476	2,539,439
0	0	0	0	0	0
39,760	45,000	50,000	50,000	50,000	70,000
120,096	155,990	142,959	0	0	0
453,693	448,656	558,062	823,105	944,670	883,747
3,912	14,979	23,749	40,063	4,826	0
232	41,745	49,616	29,495	8,254	0
\$19,672,572	\$22,283,958	\$24,263,910	\$26,399,304	\$27,483,821	\$31,168,190

Medina County, Ohio

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

Last Ten Years

Collection Year	<i>Current Tax Levy (1)</i>	<i>Current Tax Collections (2)</i>	<i>Percent Collected</i>	<i>Delinquent Tax Collections</i>
1992	\$9,412,841	\$9,170,999	97.43 %	\$235,724
1993	9,959,461	9,647,188	96.86	199,829
1994	10,256,316	9,976,398	97.27	273,421
1995	10,988,755	10,468,274	95.26	313,836
1996	11,904,207	11,528,522	96.84	354,939
1997	12,341,571	11,932,052	96.68	380,903
1998	12,827,927	12,519,734	97.60	366,638
1999	13,404,638	11,633,845	86.79	349,967
2000	13,855,193	13,531,524	97.66	474,963
2001	17,897,268	17,399,063	97.22	406,751

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

Source: Medina County Auditor's Office

Table 2

<i>Total Tax Collections</i>	<i>Percent of Total Collections to Current Tax Levy</i>	<i>Outstanding Delinquent Taxes (3)</i>	<i>Percent of Outstanding Delinquent Taxes to Current Tax Levy</i>	<i>Tangible Personal Property Tax Collected</i>
\$9,406,723	99.94 %	\$185,725	1.97 %	\$1,259,529
9,847,017	98.87	298,169	2.99	1,202,235
10,249,819	99.94	304,666	2.97	1,338,707
10,782,110	98.12	511,311	4.65	1,456,459
11,883,461	99.83	532,057	4.47	1,604,011
12,312,955	99.77	560,673	4.54	1,614,837
12,886,372	100.46	502,228	3.92	1,856,222
11,983,812	89.40	1,923,054	14.35	1,808,914
14,006,487	101.09	1,771,760	12.79	2,022,557
17,805,814	99.49	1,863,214	10.41	2,245,960

Medina County, Ohio

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Collection Year	REAL PROPERTY (1)		PERSONAL PROPERTY (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1992	\$1,268,003,630	\$3,622,867,514	\$318,436,657	\$804,598,686
1993	1,426,153,380	4,074,723,943	322,610,186	832,774,724
1994	1,487,001,370	4,248,575,343	342,615,025	901,565,934
1995	1,588,245,600	4,537,844,571	359,880,829	970,629,150
1996	2,164,580,650	6,184,516,143	367,160,800	1,030,036,900
1997	2,165,983,830	6,188,525,229	375,142,460	1,074,998,139
1998	2,273,208,140	6,494,880,400	400,143,757	1,151,769,868
1999	2,446,896,390	6,991,132,543	403,003,199	1,195,414,136
2000	2,556,755,760	7,305,016,457	440,975,150	1,357,106,240
2001	2,672,421,050	7,635,488,714	428,171,523	1,446,548,965

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

(2) Includes public utility personal property values.

Source: Medina County Auditor's Office

Table 3

TOTAL		
Assessed Value	Estimated Actual Value	Ratio of Assessed to Estimated Actual Value
\$1,586,440,287	\$4,427,466,200	36 %
1,748,763,566	4,907,498,667	36
1,829,616,395	5,150,141,277	36
1,948,126,429	5,508,473,721	35
2,531,741,450	7,214,553,043	35
2,541,126,290	7,263,523,368	35
2,673,351,897	7,646,650,268	35
2,849,899,589	8,186,546,679	35
2,997,730,910	8,662,122,697	35
3,100,592,573	9,082,037,679	34

Medina County, Ohio

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

Last Ten Years

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
County Units										
General Fund	\$2.26	\$2.31	\$2.35	\$2.36	\$2.35	\$2.37	\$2.37	\$2.35	\$2.38	\$2.38
Debt Service	0.72	0.59	0.58	0.40	0.40	0.36	0.36	0.35	0.30	0.39
Board of Mental Retardation	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
Anti-Drug Commission	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Townships										
Brunswick Hills	4.60	7.10	7.10	7.60	7.60	7.60	7.60	7.60	12.60	12.60
Chatham	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Granger	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	4.10
Guilford	7.40	7.40	7.40	7.40	7.40	7.65	7.65	7.65	7.65	7.65
Guilford/Rittman	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Guilford/Seville	4.50	4.50	4.50	4.50	4.50	4.75	4.75	4.75	4.75	4.75
Harrisville	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Harrisville/Lodi	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Hinckley	12.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05	11.05
Homer	3.90	3.90	3.90	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Lafayette	9.00	10.50	10.50	11.50	10.50	10.00	10.00	9.75	9.75	8.75
Lafayette/Chippewa-on-the-Lake	1.90	1.90	5.40	5.40	5.90	5.40	5.40	5.15	5.15	4.15
Lafayette/Briarwood Beach Village	1.90	1.90	5.40	5.40	5.90	5.40	5.40	0.00	0.00	0.00
Litchfield	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Liverpool	5.70	5.70	6.20	6.20	6.20	5.45	5.45	5.45	6.20	6.20
Medina	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Montville	10.15	9.15	10.45	10.45	9.45	10.95	10.95	10.95	10.95	9.95
Sharon	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	7.40
Spencer	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Spencer/Spencer Village	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Wadsworth	3.40	3.40	3.40	3.40	3.40	3.80	3.80	4.40	3.40	3.40
Westfield	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Westfield/Gloria Glens Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Westfield/Westfield Center Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
York	6.20	6.20	6.20	6.20	6.20	9.20	9.20	7.70	7.70	7.70
School Districts										
Black River Local School District	54.45	54.45	54.45	62.20	53.25	60.83	60.83	60.83	60.83	60.83
Brunswick City School District	60.90	61.65	61.30	65.67	65.67	64.52	64.52	63.77	63.24	63.24
Buckeye LSD	44.80	44.80	44.80	53.58	56.38	56.34	56.34	56.34	56.34	60.70
Cloverleaf LSD	49.40	49.40	49.40	49.40	55.80	55.80	55.80	55.80	55.80	55.80
Highland LSD	51.63	57.54	58.24	59.28	59.28	58.68	58.68	64.18	65.38	66.58
Medina CSD	69.07	70.50	70.80	80.02	80.02	78.92	78.92	78.92	85.29	85.29
Wadsworth CSD	54.60	61.50	61.50	61.50	61.50	64.00	64.00	65.50	65.75	66.63

(continued)

Medina County, Ohio

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

Last Ten Years

Table 4

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Out-of-County School Districts										
North Central LSD	\$37.20	\$37.20	\$37.00	\$36.50	\$35.10	\$35.10	\$35.10	\$34.80	\$32.00	\$31.60
Rittman Exempted Village SD	46.20	46.20	46.20	54.80	54.80	54.80	54.80	54.80	54.80	54.80
Joint Vocational School										
Medina	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05
Wayne	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Cities										
Brunswick	9.22	9.22	9.02	8.27	4.27	3.87	3.87	3.65	3.55	3.50
Medina	6.50	6.73	5.63	6.40	6.30	6.10	6.10	6.00	6.00	5.80
Wadsworth	4.35	4.20	4.20	4.10	4.10	5.80	5.80	5.80	5.80	5.80
Rittman	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Villages										
Briarwood Beach	9.60	5.60	3.60	2.60	2.60	2.60	2.60	0.00	0.00	0.00
Chippewa-on-the-Lake	18.60	13.60	19.60	19.60	19.60	2.60	2.60	8.60	8.60	8.60
Gloria Glens	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60	19.60
Lodi	10.70	10.70	10.70	10.70	10.70	10.70	10.70	10.70	11.70	11.70
Seville	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Spencer	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Westfield Center	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Creston Village	0.00	0.00	0.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Special Districts										
General Health District	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	1.00	1.00
County Library	0.75	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.50	1.25
Park District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Ella Everhard Library	0.00	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75

Source: Medina County Auditor's Office

Medina County, Ohio

Special Assessment Collections

Last Ten Years

<u>Year</u>	<u>Current Assessments Due</u>	<u>Delinquent Assessments Due (1)</u>	<u>Total Assessments Due</u>	<u>Current Assessments Collected</u>
1992	\$781,358	\$175,709	\$957,067	\$754,832
1993	1,201,978	159,634	1,361,612	1,182,630
1994	1,003,809	146,419	1,150,228	971,482
1995	975,968	109,525	1,085,493	924,790
1996	967,585	96,358	1,063,943	921,628
1997	975,323	86,721	1,062,044	940,189
1998	1,017,819	235,755	1,253,574	1,020,628
1999	949,054	134,472	1,083,526	915,106
2000	1,186,753	134,473	1,321,226	1,144,383
2001	1,482,369	83,393	1,565,762	1,455,090

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

Source: Medina County Auditor's Office

Table 5

<u>Delinquent Assessments Collected</u>	<u>Total Assessments Collected (3)</u>	<u>Ratio of Total Assessments Collected to Total Assessments Due</u>	<u>Outstanding Delinquent Assessments (2)</u>
\$66,654	\$821,486	86 %	\$159,634
42,364	1,224,994	90	146,419
63,723	1,035,205	90	109,525
64,345	989,135	91	96,358
55,594	977,222	92	86,721
28,337	968,526	91	93,518
44,181	1,064,809	85	188,765
83,558	998,664	92	84,862
88,137	1,232,520	93	88,706
29,673	1,484,763	95	80,999

Medina County, Ohio

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

Last Ten Years

Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available (3)
1992	128,500	\$1,586,440,287	\$6,700,765	\$1,085,484
1993	130,700	1,748,763,566	6,160,417	497,173
1994	133,052	1,829,616,395	12,120,069	89,634
1995	139,520	1,948,126,429	12,017,267	110,987
1996	143,580	2,531,741,450	13,638,944	229,384
1997	147,552	2,541,126,290	16,448,621	34,556
1998	161,170	2,673,351,897	15,163,297	270,027
1999	155,190	2,849,899,589	17,377,971	1,158,322
2000	151,095	2,997,730,910	17,280,759	790,825
2001	155,780	3,100,592,573	15,692,325	1,082,534

(1) Information obtained from County Economic Development Corporation.

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

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

Source: Medina County Auditor's Office

Table 6

Debt Payable From Enterprise Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
\$628,265	\$4,987,016	0.31 %	\$38.81
572,917	5,090,327	0.29	38.95
517,569	11,512,866	0.63	86.53
1,179,767	10,726,513	0.55	76.88
1,083,944	12,325,616	0.49	85.84
1,001,121	15,412,944	0.61	104.46
918,297	13,974,973	0.52	86.71
835,471	15,384,178	0.54	99.13
740,759	15,749,175	0.53	104.23
657,325	13,952,466	0.45	89.57

Medina County, Ohio
Computation of Legal Debt Margin

December 31, 2001

Table 7

	Total Debt Limit	Total Unvoted Debt Limit
Assessed Value of County, Collection Year 2001	\$3,100,592,573	\$3,100,592,573
Debt Limitation	76,014,814 (1)	31,005,926 (2)
Total Outstanding Debt		
General Obligation Bonds	15,035,000	15,035,000
Special Assessment Debt	2,465,148	2,465,148
Revenue Bonds	657,325	657,325
OWDA Loans	83,963,405	83,963,405
<i>Total Outstanding Debt</i>	<u>102,120,878</u>	<u>102,120,878</u>
Exemptions		
Jail Construction Bonds	4,130,000	4,130,000
Special Assessment Debt	2,465,148	2,465,148
Revenue Bonds	657,325	657,325
OWDA Loans - Enterprise Fund Revenue	80,016,503	80,016,503
OWDA Loans - Special Assessment Revenue	3,676,975	3,676,975
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds (3)	1,082,534	1,082,534
<i>Total Exemptions</i>	<u>92,028,485</u>	<u>92,028,485</u>
<i>Net Debt</i>	<u>10,092,393</u>	<u>10,092,393</u>
<i>Total Legal Debt Margin</i> (Debt Limitation minus Net Debt)	<u>\$65,922,421</u>	<u>\$20,913,533</u>

- (1) The total debt limitation is calculated as follows:
- 3% of first \$100,000,000 of assessed value
 - 1 1/2% of next \$200,000,000 of assessed value
 - 2 1/2% of amount of assessed value in excess of \$300,000,000
- (2) The total unvoted debt limitation equals 1% of the assessed value.
- (3) Includes fund balance in general obligation debt fund (excludes cash in special assessment debt service fund).

\$3,000,000
3,000,000
70,014,814
<u>\$76,014,814</u>

Source: Medina County Auditor's Office

Medina County, Ohio
Computation of Direct and Overlapping
General Obligation Bonded Debt

December 31, 2001

Table 8

<u>Political Subdivision</u>	<u>Net General Obligation Bonded Debt (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To Medina County</u>
<u>Direct:</u>			
<i>Medina County</i>	\$15,035,000	100 %	\$15,035,000
<u>Overlapping:</u>			
<i>All Cities Wholly Within County</i>	14,515,387	100	14,515,387
<i>City of Rittman</i>	2,447,798	2	48,956
<i>All School Districts Wholly Within County</i>	160,151,886	100	160,151,886
<i>Black River Local School District</i>	7,008,403	46	3,223,865
<i>Highland Local School District</i>	39,900,000	99	39,501,000
<i>Total Overlapping</i>	224,023,474		217,441,094
<i>Total Applicable to Medina County</i>	\$239,058,474		\$232,476,094

- (1) Debt outstanding for the School Districts is shown as of June 30, 2001 because Ohio School Districts have a July 1 to June 30 fiscal year.
- (2) Percentages determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed valuation of the subdivision.

Source: Medina County Auditor's Office

Medina County, Ohio

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

Last Ten Years

Table 9

Year	Principal	Interest	Total Debt Service (1)	Total General Fund Expenditures	Ratio of Debt Service to General Fund Expenditures
1992	\$485,000	\$534,147	\$1,019,147	\$14,117,667	7.22 %
1993	485,000	493,378	978,378	14,643,434	6.68
1994	485,000	452,609	937,609	16,176,306	5.80
1995	765,000	814,597	1,579,597	17,127,504	9.22
1996	782,500	741,111	1,523,611	19,672,572	7.74
1997	857,500	883,126	1,740,626	22,283,958	7.81
1998	1,202,500	932,357	2,134,857	24,263,910	8.80
1999	1,202,500	963,640	2,166,140	26,399,304	8.21
2000	1,352,500	1,040,181	2,392,681	27,483,821	8.71
2001	1,505,000	940,181	2,445,181	31,168,190	7.85

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

Source: Medina County Auditor's Office

Medina County, Ohio

Revenue Bond Coverage (1)

Last Ten Years

Table 10

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1992	\$6,797,822	\$4,870,708	\$1,927,114	\$1,007,613	\$1,133,430	\$2,141,043	0.90
1993	6,911,472	5,740,228	1,171,244	1,051,029	1,306,520	2,357,549	0.50
1994	7,858,694	6,634,314	1,224,380	1,118,006	1,224,990	2,342,996	0.52
1995	7,540,111	6,176,406	1,363,705	1,177,725	1,150,201	2,327,926	0.59
1996	8,537,168	7,274,363	1,262,805	1,486,864	1,311,362	2,798,226	0.45
1997	9,231,302	6,979,932	2,251,370	1,810,623	1,482,004	3,292,627	0.68
1998	9,381,802	8,100,854	1,280,948	1,863,406	1,351,150	3,214,556	0.40
1999	8,906,856	8,124,312	782,544	1,957,491	1,215,805	3,173,296	0.25
2000	9,733,703	5,586,524	4,147,179	2,114,149	1,047,828	3,161,977	1.31
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1992	\$1,726,111	\$1,175,875	\$550,236	\$258,411	\$419,897	\$678,308	0.81
1993	2,222,871	1,267,721	955,150	275,529	400,844	676,373	1.41
1994	2,353,190	1,635,336	717,854	293,924	404,003	697,927	1.03
1995	2,470,215	1,883,269	586,946	355,680	396,334	752,014	0.78
1996	2,673,348	1,788,163	885,185	501,730	709,447	1,211,177	0.73
1997	3,238,890	2,494,351	744,539	578,184	853,848	1,432,032	0.52
1998	3,332,689	2,357,119	975,570	616,821	900,966	1,517,787	0.64
1999	4,209,089	2,377,906	1,831,183	715,064	906,812	1,621,876	1.13
2000	4,404,515	3,132,396	1,272,119	785,467	899,046	1,684,513	0.76
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09

SOLID WASTE MANAGEMENT (4)

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

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

Source: Medina County Auditor's Office

Medina County, Ohio

Demographic Statistics

December 31, 2001

Table 11

	<u>Population</u>
2001	155,780
2000	151,095
1999	155,190
1998	161,170
1997	147,552
1995	139,520
1990	122,354
1980	113,150
1970	82,717
1960	65,315

Age Distribution, 1990 and 2000 Census

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

Income and Education Statistics (2000)

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

Housing Statistics (2000)

Average Family Size	2.74
Total Married Couples with Children	71,221
Total Occupied Housing Units	54,542
Average Construction Cost (2000)	\$192,202
Average Sale Price (2000)	\$192,000
Building Permits Issued (2000)	5,246
Median Rent	\$550

Population by Race 2000 Census

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

* Indian includes American Indian, Eskimo and Aleut.

** Asian includes Asian and Pacific Islanders.

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

Medina County, Ohio

Employment Statistics

December 31, 2001

Table 12

Civilian Labor Force (2000)

Total Civilian Labor Force	81,800
Total Employed	78,200
Total Unemployed	3,600
Unemployment Rate	4.40 %

Employment by Sector, 2000

	Number	Percent
Mining	55	0.10 %
Construction	3,262	6.14
Manufacturing	12,024	22.62
Transportation & Utilities	1,470	2.77
Trade (Wholesale & Retail)	14,006	26.35
Finance, Insurance & Real Estate	2,802	5.27
Service	12,559	23.63
Government	6,209	11.68
Other	761	1.43
<i>TOTAL</i>	<u>53,148</u>	<u>100.00 %</u>

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

Annual Average Unemployment Rates

1992	6.5 %
1993	5.7
1994	5.0
1995	4.7
1996	4.5
1997	3.8
1998	4.6
1999	3.8
2000	3.4
2001	4.4

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

Medina County, Ohio

Construction, Bank Deposits and Property Value

Last Ten Years

Table 13

Year	New Construction			Bank Deposits (1)	Real Property Value (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1992	\$31,044,400	\$10,476,580	\$41,520,980	\$775,068,420	\$1,050,271,320	\$212,882,040	\$135,466,550
1993	43,396,420	8,732,410	52,128,830	801,579,645	1,194,206,420	227,836,490	144,467,720
1994	43,634,390	8,588,100	52,222,490	726,886,234	1,247,710,450	235,539,650	148,005,060
1995	53,077,580	8,683,710	61,761,290	811,794,038	1,344,112,490	244,123,110	155,988,140
1996	57,329,660	18,485,380	75,815,040	873,151,487 (3)	1,828,152,890	334,845,430	170,537,470
1997	72,113,250	17,499,180	89,612,430	97,862,101 (4)	1,829,735,220	333,980,520	183,003,940
1998	64,566,200	13,522,480	78,088,680	618,560,551 (5)	1,920,857,910	350,295,580	201,014,200
1999	81,419,770	20,916,230	102,336,000	159,232,558	2,080,794,010	364,087,890	202,030,260
2000	78,174,450	17,798,440	95,972,890	151,846,000	2,178,370,050	386,436,370	223,368,320
2001	95,232,530	13,376,860	108,609,390	191,217,000	2,261,163,190	409,644,290	209,157,410

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

(2) Does not include Mineral Lands and Rights.

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

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

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

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

Medina County, Ohio

Ten Largest Taxpayers

December 31, 2001

Table 14

Taxpayer	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Edison Company	Electric Utility	\$0	\$65,681,140	\$65,681,140	2.12 %
GTE North Inc.	Telephone Utility	0	24,477,360	24,477,360	0.79
Columbia Gas of Ohio Inc.	Natural Gas Utility	0	17,774,590	17,774,590	0.57
Ohio Farmers Insurance (1) (Westfield Companies)	Business	11,063,510	0	11,063,510	0.36
Discount Drug Mart	Business	0	10,532,760	10,532,760	0.34
Oaks At Medina	Business	8,985,940	0	8,985,940	0.29
Medina Banking Inc.	Business	0	8,816,470	8,816,470	0.28
Columbia Gas Trans Corporation	Natural Gas Utility	0	7,716,490	7,716,490	0.25
Owens Corning	Business	0	6,543,280	6,543,280	0.21
East Ohio Gas	Natural Gas Utility	0	5,345,060	5,345,060	0.17
TOTALS		\$20,049,450	\$146,887,150	\$166,936,600	5.38 %

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

Source: Medina County Auditor's Office

Medina County, Ohio

Ten Largest Employers

December 31, 2001

Table 15

Employer	Nature of Business	Number of Employees
Discount Drug Mart	Warehousing/Retail Sales	2,600
MTD Products	Manufacturer	2,190
Medina County	Government	1,531
Plastik Pak	Manufacturer	1,467
Westfield Companies	Insurance	1,292
Shiloh Industries	Manufacturer	1,237
Schneider National	Trucking Terminal	887
Brunswick City School District	Education	850
Medina City School District	Education	780
Medina General Hospital	Health Care	734

Source: Medina County Economic Development Corporation

Medina County, Ohio

Miscellaneous Statistics

December 31, 2001

Table 16

Date of Incorporation	1818
370th most populous County in the United States	3,141 counties in U.S.
19th most populous County in the State	88 counties in the Ohio
County Seat	City of Medina
Area - Square Miles	425
Number of Political Subdivisions Located in the County	
Municipalities and Villages	9
Townships	17
School Districts	9
Total Number of County Employees	1,531
Number of Interstate Highways (I-71, I-76, and I-271)	3
Number of Miles, County highway system	334
Number of Licensed Drivers	111,262
Voter Statistics, Election of November, 2001	
Number of Registered Voters	98,953
Number of Voters, Last General Election	32,611
Percentage of Registered Voters Voting	32.96%
Agricultural Statistics, 2000	
Number of Farms	1,050
Average Size, in Acres	108
Average Cash Receipts per Farm	\$42,058

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



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OFFICE OF THE AUDITOR

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MEDINA COUNTY FINANCIAL CONDITION

MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 11, 2002**